

# AL MASSIRA TRUST

England & Wales · Charity number 1152547

## Details

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Other names	NONE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08066742</a>
Registered	2013-06-21
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Registered Office (UK) Ltd  
7 Bell Yard  
London  
WC2A 2JR

**Phone** 07551319220

**Email** [info@almassira.org](mailto:info@almassira.org)

**Website** [www.almassira.org](http://www.almassira.org)

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT: TO ADVANCE THE CHRISTIAN FAITH WORLDWIDE AMONG THOSE WITH LIMITED ACCESS TO IT, PARTICULARLY THROUGH THE USE OF PERSONAL TUTORING, EDUCATIONAL RESOURCES AND ELECTRONIC MEDIA; TO CARRY OUT ANY EXCLUSIVELY CHARITABLE ACTIVITIES ANCILLARY TO THE ABOVE.

**Activities:** Al Massira (The Journey) is an Arabic video course whose presenter is on a journey of discovery about Christianity in the Middle East, N. Africa & Europe. Groups with limited access to the Christian faith are led through the foundations of the Abrahamic tradition to the Messiah. The resource has been translated into over 40 languages. Courses are promoted worldwide for training group leaders.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Other Defined Groups



## Geography

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- Austria
- Belgium
- Bolivia
- Brazil
- Burundi
- Cameroon
- Canada
- Denmark
- Egypt
- Ethiopia
- Finland
- France
- Georgia
- Germany
- Greece
- Hungary
- India
- Italy
- Kenya
- Lebanon
- Malawi
- Namibia
- Netherlands
- Nigeria
- Norway
- Panama
- Paraguay
- Portugal
- Romania
- Rwanda
- Sierra Leone
- Singapore
- Spain
- Sweden

- Switzerland
- Tanzania
- Thailand
- Uganda
- United States
- Venezuela
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£301,173	£318,292	-	-
2023-12-31	£266,720	£235,149	-	-
2022-12-31	£344,847	£216,781	-	-
2021-12-31	£174,037	£158,180	-	-
2020-12-31	£166,260	£147,189	-	-

## Trustees

Name	Role	Appointed
<b>IAN REGINALD CHARLES DAVIES</b>	Chair	2018-02-09
Dr Patrick James Scott Brittenden		2020-10-06
JONATHAN ALASTAIR REID		2024-10-15
Jonathan Greenaway		2023-11-14
Rachel Anne Chard		2025-06-03

**AL MASSIRA TRUST**

England & Wales - Charity number 1152547

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# Accounts

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# **Al Massira Trust**

Financial Statements

For the year ended

31<sup>st</sup> December 2024

# Al Massira Trust

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# Al Massira Trust

## Directorate and Administration

Directors/Trustees of Charity	I R C Davies	Chair
	P J Solomon	Resigned 28 March 2025
	P J S Brittenden	
	K Lyon	Resigned 22 March 2025
	J Greenaway	
	J Reid	Appointed 15 October 2024
Chief Executive Officer	A A James	
Registered Office	7 Bell Yard London WC2A 2JR	
Single Alternative Inspection Location	71 Elgin Road Pwll Llanelli SA15 4AF	
Independent Examiner	Steve Ellum Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB	
Bankers	CAF Bank Ltd. 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ	
Solicitors	Camerons Solicitors LLP 27A Harley Place London W1G 8LZ	

Al Massira Trust  
Directorate and Administration

Company Number	08066742
Company incorporated	11 <sup>th</sup> May 2012
Charity Number	1152547
Charity registered	21 <sup>st</sup> June 2013
Operating Name	Al Massira International

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2024**

The directors present their report and the independently examined financial statements for the year ended 31<sup>st</sup> December 2024. Al Massira Trust is a company limited by guarantee, incorporated on 11<sup>th</sup> May 2012, not having a share capital and registered with the Charity Commission on 21<sup>st</sup> June 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 4<sup>th</sup> May 2012.

### **1. Objects**

The worldwide objects for which the company is established are:

- a. to advance the Christian faith worldwide among those with limited access to it, particularly through the use of personal tutoring, educational resources and electronic media;
- b. to carry out any exclusively charitable activities ancillary to the above.

### **2. Means of attaining the above objects**

The Trust's principal activity is the promotion of *Al Massira*, a video training resource that explains the Christian faith; this resource is delivered predominantly through training events which are organised by the Trust or its partners.

The Directors have obtained professional advice in the preparation of board policies. These are under continuous review.

The Directors and management team give proper consideration to the Charity Commission's guidance on public benefit when planning activities for the year.

The Trust operates under England and Wales charity legislation and comprises a small administration team at the primary location and other workers and volunteers operating out of their homes in the UK, Europe, the Middle East, Africa, Asia, Australia and the Americas. A growing number of independent teams based outside the UK promote the resource and run training events in their worldwide regions; the Trust's relationships with these teams defined by Memoranda of Understanding. Where possible these independent teams contribute income through royalties on sales of the resource but there is no liability for expenditure on these teams, except within the USA and Canada.

As a faith-based organisation, the Trust places great importance not only on wise leadership and the adherence to best practice but also in a prayer-based foundation to its board of trustees and the daily operation of the Trust.

### **3. Performance against Plan and Future Plans**

The primary activities of the Trust are the distribution and development of the *Al Massira* resource. Distribution is currently achieved primarily through training and additional methods are under active consideration. Development activity includes the addition of new language variants to the *Al Massira* resource through sub-titles and audio versions being added to the film resource.

# Al Massira Trust

## Report of the Directors

### for the year ended 31<sup>st</sup> December 2024

In this period:

- 94 training events were completed worldwide with about 1500 people trained to use the *Al Massira* resource. 27 training events were held online which represents 29% of all trainings.
- Nine 'Train the Trainer' events were run worldwide attended by about 60 potential trainers.
- Four new language dubbings have been completed. Significant progress has also been made with another five language projects and another five written resource projects are under way.
- Demand continues to grow for the *Al Massira* resource and training – this includes Africa, the Arab world, several areas in Asia, Europe and N & S America and amongst those working with refugees. In many places the demand requires the resource and training to be rendered into new languages.
- Training is now operating in over 60 countries with a particular focus of team activity in around 40 countries. This work is supervised using ten regional coordination areas.
- Location-specific analytics related to the *Al Massira* online App indicate that the App has been downloaded in more than 140 nations.

*Al Massira* Trust encourages teams to form in different locations with the purpose of undertaking translation projects, delivering training and providing follow-up and support. Where possible these teams are developed through building partnerships with different agencies and churches. The relationship between *Al Massira* Trust and these teams is both guided and guarded through the signing of Memoranda of Understanding.

Resources are available in MP4 format by download and through two *Al Massira* apps: a web-based app which was launched in 2022 and an SD Card app for places where internet access is limited or expensive. The SD Card App for Africa now contains ten language version. A team was formed in 2022 to produce a new series of resources (to follow on from the existing films) with a focus on discipleship. Development of this series has proceeded well during 2024, with planning for the launch of the first three 'episodes' during 2026.

Websites, a shared online work platform and the database continue to be developed to support the work of the teams internationally. Communication through regular newsletters and prayer-letters maintains good connection with those who have been trained and who support the work of the charity.

Through the training and the following engagement *Al Massira* Trust continues to encourage healthy, friendship-based community development across different national and cultural backgrounds.

Encouraging feedback has been received from those participating in *Al Massira* groups around the world; many reports are being received of lives being changed through encountering Jesus through a deeper exploration of the Christian Scriptures.

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2024**

**4. Appointment, Induction and Training of Directors**

Selection of new trustees is the responsibility of the board of trustees alone and appointment for a three-year term is by a resolution of the trustees.

One new director, Jonathan Reid, was appointed in this period.

An induction process is undertaken for all new directors/trustees, including a personal meeting with the board Chair or the Chair's representative and an invitation to attend a board meeting as an observer where practicable. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing Al Massira Trust including the board's policies. In the induction process trustees are also directed towards the Charity Commission's website.

**5. Governance and Board Policies**

The board continued its programme of rolling review, and where necessary revision, of all board policies which in 2024 notably included the board's Financial Policies, Safeguarding of Vulnerable Individuals, Conflict of Interest, Anti-Money Laundering Policies. In addition, the Board Code of Conduct was reviewed.

**6. Data Protection**

Introduction of data protection requirements under the GDPR in 2018 has become well established in the charity's operations and processes.

**7. Risk Review**

The board formally reviews its Risk Register annually or whenever there are significant changes in the nature of the charity's work or its spheres of operation. During 2023 the Board's chair initiated the personal discipline of reviewing the Risk Register monthly, a practice that was maintained during 2024.

Funding is a primary concern and following the initial years of seed funding the board wishes to broaden its funding base and develop a wider range of grant making bodies and personal donors. The board is pleased to note a steady increase in monthly standing order income from personal donors. At the same time, it is working to ensure that costs of its training are carefully controlled and that in the developed world, where the recipients are able to do so, a reasonable contribution towards that training is sought from delegates.

**8. Reserves Policy**

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of free reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure (2024: £22,188, 2023: £24,474). The minimum level of free reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure (2024: £14,792, 2023: £16,316). When possible, free reserves will be held at four to five months of budgeted annual unrestricted expenditure. At the year-end free reserves of £46,525 were

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2024**

held (2023: £66,037) which was equivalent to 7 months actual unrestricted expenditure (2023: 9 months).

Unrestricted funds, which are held by partner organisations on behalf of the Trust, will be included within reserves but clearly identified as being held by partners.

The Reserves have been maintained at the agreed level throughout 2024 and the balance of funds held in GBP and USD carefully managed.

### **9. Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently,
- b) make judgments and estimates that are reasonable and prudent,
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on the 'going concern' basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

### **10. Management**

Al Massira is managed by the International Leadership Team which comprises at a minimum the Chief Executive Officer, the Director of Operations, and the Translation, Training and New Developments Directors. This team develops the strategic plan which is then reviewed and approved by the Board of Trustee.

Regional Management of the organization is handled by appointed Regional Coordinators, who serve the various global regions in which Al Massira is active, through provision of training, development of programming and input to new language projects.

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2024**

**11. Strategic intent**

The board supports operational management in several ways:

- reviewing the organisational structure as the work grows,
- reviewing and affirming the Trust's objectives and plans, both operational and strategic, with a 3-year Strategic Plan being reviewed and updated annually.
- ensuring that the core values are being adhered to and followed through,
- ensuring adherence to the legislative framework as it applies to AMT,
- staffing and fundraising and other related matters.

As part of the board's own development, it has added and continues to seek additional trustees whose skills will match the needs of the expanded work towards these objectives.

**12. Financial Review**

Income to the trust comprises receipts from organisers of *Al Massira* training events throughout the world, donations from individuals and grants from grant-makers and churches. The training income receipts include an element of sale of the resource to trainees, often at a reduced price in areas where the ability to pay is well below the level of the full product price charged in countries with developed economies.

Significant attention continues to be given to careful budgeting. All new language translations must first be backed by clear funding commitments. New approaches to the presentation of the work and needs of the charity and new donor management systems have been put in place. Thus, the trustees have sought to raise the profile of *Al Massira* with interested supporters, backed by stories of the work that takes place around the world. Whilst the trustees are grateful for continued committed funding enabling the work to continue and grow, it is recognised that the funding environment remains challenging and continued growth requires the nurturing of good relationships with both large and small donors.

Net movement in funds for the year amounted to -£17,119 (2023: £31,571). Unrestricted funds carried forward at the year-end were £54,050 (2023: £69,700). Restricted funds carried forward at the year-end were £303,022 (2023: £304,491), the majority of which were for the development of new languages and of a second video-based, multi-media, immersive resource.

**13. Team members**

Most team members, including those based overseas, are treated by the local tax authorities as self-employed or volunteers. The exceptions are a small number of part-time clerical staff based at the principal location, who are the only employees.

Additional people work voluntarily as trainers, local or language related 'coordination team' members, translators or training event organisers; these people do not, except by invitation, partake in the primary decision making of the Trust's day-to-day activities.

For management purposes a notional value of £303,000 was budgeted for volunteer time during the year but this figure has not been included in the accounts.

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2024**

The Trust continues to operate an auto-enrolment pension scheme for all eligible employees based in the UK, as required by law and that scheme is well established having now reached the full level of statutory contributions for employer and employees.

**14. Registered Office**

The company's registered office continues at its address in London and the Directors are satisfied that this location is advantageous for the Trust. A Single Alternative Inspection Location (SAIL) is operated and all Registered Office documents are now held on a secure cloud server.

**15. Independent Examination**

Steve Ellum was re-appointed as Independent Examiner of the company on 9<sup>th</sup> May 2024 in respect of the year ended 31st December 2024.

**Approval**

This report was approved and authorised for issue by the directors on 1<sup>st</sup> June 2025 and signed on their behalf:



I R C Davies  
Director

Company name: Al Massira Trust  
Company number: 08066742

**Al Massira Trust**  
**Report of the Independent Examiner**  
**for the year ended 31st December 2024**

I report on the accounts for the year ended 31 December 2024 set out on the following pages.

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

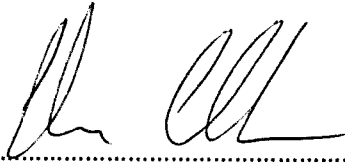
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Al Massira Trust  
Report of the Independent Examiner  
for the year ended 31st December 2024

Signed:



.....

Name:

Steve Ellum  
Steve Ellum & Associates Ltd  
Chartered Accountants

Address:

Adulam House  
Glan Yr Afon  
Llanelli  
SA15 3QB

Date:

20 June 2025  
.....

**Al Massira Trust**  
**Statement of Financial Activities**  
(incorporating the Income and Expenditure Account)  
for the year ended 31st December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income</b>					
Donations	2	45,260	239,722	284,982	244,992
Investment Income		6,731	-	6,731	4,689
Income from Charitable Activities	3	8,673	787	9,460	17,039
<b>Total Income</b>		<u>60,664</u>	<u>240,509</u>	<u>301,173</u>	<u>266,720</u>
<b>Expenditure</b>					
Charitable Activities	4	76,314	241,978	318,292	235,149
<b>Total Expenditure</b>		<u>76,314</u>	<u>241,978</u>	<u>318,292</u>	<u>235,149</u>
<b>Net (Expenditure)/Income</b>		(15,650)	(1,469)	(17,119)	31,571
<b>Interfund Transfers</b>	12	-	-	-	-
<b>Net Movement in Funds</b>		<u>(15,650)</u>	<u>(1,469)</u>	<u>(17,119)</u>	<u>31,571</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		69,700	304,491	374,191	342,620
Total funds carried forward		<u>54,050</u>	<u>303,022</u>	<u>357,072</u>	<u>374,191</u>

This Statement of Financial Activities includes all gains or losses recognised in the year.

All income and expenditure derives from continuing activities.

This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

**Al Massira Trust**  
**Balance Sheet**  
as at 31<sup>st</sup> December 2024

	<b>Note</b>	<b>2024</b>		<b>2023</b>	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		4,613		-
<b>Current Assets</b>					
Debtors	10	70,253		95,181	
Cash at Bank and in Hand		289,834		283,844	
		<u>360,087</u>		<u>379,025</u>	
Creditors: Amounts falling due within one year	11	<u>(7,628)</u>		<u>(4,834)</u>	
<b>Net Current Assets</b>			352,459		374,191
<b>Net Assets</b>			<u><u>357,072</u></u>		<u><u>374,191</u></u>
<b>Capital and Reserves</b>					
Restricted Funds	12		303,022		304,491
Unrestricted Funds	12		54,050		69,700
<b>Total Charity Funds</b>	13		<u><u>357,072</u></u>		<u><u>374,191</u></u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477(1). No members have required the company to obtain an audit of its accounts for the period in question in accordance with Section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes which follow on pages 16 to 24 form part of these financial statements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2024

**Approval**

These accounts were approved and authorised for issue by the directors on ...*7*... June 2025 and signed on their behalf:



I R C Davies

Director

Company name: Al Massira Trust

Company number: 08066742

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

**1. Company Information**

Al Massira Trust is a company limited by guarantee and registered in England and Wales, registration number 08066742, and a registered charity number 1152547. The registered office is 7 Bell Yard, London, WC2A 2JR.

**a) Basis of preparation**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) published on 16<sup>th</sup> July 2014 – Charities SORP (FRS102), the Financial Reporting Standard (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1<sup>st</sup> January 2015.

The charitable company constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Changes to previous accounts**

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

**b) Preparation of the accounts on a going concern basis**

The directors continue to pursue strategies to increase the number of grants and donations needed to fund the work, and hence these accounts have been prepared on a going concern basis.

**c) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

**d) Interest receivable**

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

**e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Allocation of support costs**

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

**h) Operating leases**

Rentals paid under operating leases are charged to income as incurred.

**i) Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**j) Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Computer equipment                      - over three years

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

**k) Creditors and provisions**

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2. Income from Donations and Grants**

Donations and Grants have been received during the year as follows:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2024</b>			
General	45,260	17,000	62,260
Translation	-	72,479	72,479
Teams	-	72,661	72,661
Al Massira App	-	14,047	14,047
AM2	-	53,661	53,661
Other	-	9,874	9,874
	<u>45,260</u>	<u>239,722</u>	<u>284,982</u>
<b>2023</b>			
General	85,471	2,000	87,471
Translation	-	39,360	39,360
Teams	-	28,750	28,750
Al Massira App	-	9,221	9,221
AM2	-	69,953	69,953
Other	-	10,237	10,237
	<u>85,471</u>	<u>159,521</u>	<u>244,992</u>

**3. Income from Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2024</b>			
Income from Training and Resources	8,673	787	9,460
	<u>8,673</u>	<u>787</u>	<u>9,460</u>
<b>2023</b>			
Income from Training and Resources	16,047	992	17,039
	<u>16,047</u>	<u>992</u>	<u>17,039</u>

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

**4. Analysis of Expenditure on Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>2024</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff & Team	42,855	63,198	106,053
Team Gatherings	634	42,322	42,956
Development	2,011	50,483	52,494
Translation	-	50,151	50,151
Training	-	3,820	3,820
Website & IT Development	13,274	7,711	20,985
Promotion & Conferences	3,374	-	3,374
Governance	1,828	-	1,828
AM Team Expenses	751	24,293	25,044
Other Group Expenses	11,587	-	11,587
	<u>76,314</u>	<u>241,978</u>	<u>318,292</u>
<b>2023</b>			
Staff & Team	49,252	31,685	80,937
Development	-	32,410	32,410
Translation	32	63,106	63,138
Training	-	277	277
Website & IT Development	16,557	11,272	27,829
Promotion & Conferences	128	-	128
Governance	1,746	-	1,746
AM Team Expenses	4,270	9,362	13,632
Other Group Expenses	14,830	222	15,052
	<u>86,815</u>	<u>148,334</u>	<u>235,149</u>

**5. Governance Costs**

All governance costs were paid from unrestricted funds.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent Examiner's Fees	780	780
Costs associated with Board Meetings	990	893
Other Costs	58	73
	<u>1,828</u>	<u>1,746</u>

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

**6. Net Expenditure for the year**

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	419	493
Independent Examination provision	<u>780</u>	<u>780</u>

**7. Analysis of Staff Costs and Trustee Remuneration and Expenses**

Staff and Team Member costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries	48,621	51,125
Pension Contributions	<u>1,133</u>	<u>1,235</u>
	<u>49,754</u>	<u>52,360</u>

No employee of the charity received emoluments of more than £60,000 (2023: none).

One of the trustees, Jonathan Greenaway, was employed on a part-time basis from March to December 2024 by DMG interpersonal e.V. in Germany and received £15,550 from his employment with this organisation. He was seconded to Al Massira to work as the AM2 Producer and AM reimbursed DMG with the total costs of his employment, amounting to £22,459. In addition, Jonathan was reimbursed directly for travel and other expenses totalling £1,767 incurred in this role. (2023: nil).

No other trustee received any remuneration during the year. One trustee received reimbursement of expenses of £206. (2023: two trustees £377).

The Chief Executive Officer and Director of Operations of Al Massira give their time voluntarily and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2023: £nil).

During the year the charity had no full-time employees (2023: one) and four part-time employees (2023: four).

**8. Taxation**

As a charity, Al Massira Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

**9. Tangible Fixed Assets**

All assets are held for direct charitable purposes.

	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 January 2024	5,998	5,998
Additions	5,032	5,032
Disposals	-	-
At 31 December 2024	11,030	11,030
<b>Depreciation</b>		
At 1 January 2024	5,998	5,998
Disposals	-	-
Charge	419	419
At 31 December 2024	6,417	6,417
<b>Net Book Values</b>		
At 31 December 2024	4,613	4,613
At 31 December 2023	-	-

**10. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Funds held in the US	67,789	91,454
Other Debtors	496	561
Prepayments and accrued income	1,776	1,816
Gift Aid tax repayment due	192	1,350
	70,253	95,181

**11. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors	4,155	4,054
Other Creditors	2,693	-
Accruals	780	780
	7,628	4,834

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2024

**12. Movements in Funds**

	At 1st Jan 2024	Income	Expenditure	Transfers	At 31st Dec 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Language Development Regional Coordination Teams	111,399	72,479	(62,181)	(4,800)	116,897
Al Massira App	31,950	73,447	(64,442)	-	40,955
AM2	3,442	14,047	(22,286)	4,800	3
Other	133,848	53,661	(60,828)	-	126,681
<b>Total Restricted funds</b>	<b>304,491</b>	<b>240,509</b>	<b>(241,978)</b>	<b>-</b>	<b>303,022</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Language Development Regional Coordination Teams	500	-	(32)	-	468
<b>Total Designated funds</b>	<b>3,663</b>	<b>-</b>	<b>(751)</b>	<b>-</b>	<b>2,912</b>
<b>General funds</b>	<b>66,037</b>	<b>60,664</b>	<b>(75,563)</b>	<b>-</b>	<b>51,138</b>
<b>Total unrestricted funds</b>	<b>69,700</b>	<b>60,664</b>	<b>(76,314)</b>	<b>-</b>	<b>54,050</b>
<b>Total funds</b>	<b>374,191</b>	<b>301,173</b>	<b>(318,292)</b>	<b>-</b>	<b>357,072</b>

**Purposes of Restricted Funds**

Language Development: These funds are grants or donations which have been given for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are donations for running *Al Massira* teams and training events in specific regions

Al Massira App: These funds are donations and grants for the development of the *Al Massira* App.

AM2: These funds are donations and grants for the development and production of a second video-based resource.

Other funds: These funds include donations for specific projects, activities and events.

£4,800 has been transferred from the Language funds into the AM App fund for development of the AM App.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2024**

**Purposes of Designated Funds**

Language Development: These funds are for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are for Al Massira teams and training events in specific areas.

**13. Analysis of Net Assets between Funds**

Fund balances at 31<sup>st</sup> December are represented by:

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	4,613	-	-	4,613
Current Assets	54,153	2,912	303,022	360,087
Current Liabilities	(7,628)	-	-	(7,628)
Net Assets at 31st December 2024	<u>51,138</u>	<u>2,912</u>	<u>303,022</u>	<u>357,072</u>

**14. Related Parties**

Total donations made to the charity by related parties were £912 (2023: £563).

'Funds held in the US' of £67,789 (2023: £91,454) are donations made to the work of the charity and income from training events held in the US. These are held on the charity's behalf by World Horizons USA which is incorporated in the State of Virginia as 'Horizons Expeditions Inc'. Andrew Fuller is the Director of Operations and a signatory for one of the bank accounts of Al Massira Trust. He is also a signatory on the bank accounts of 'Horizons Expeditions Inc'.

One of the trustees, Jonathan Greenaway, was employed on a part-time basis from March to December 2024 by DMG interpersonal e.V. in Germany and received £15,550 from his employment with this organisation. He was seconded to Al Massira to work as the AM2 Producer and AM reimbursed DMG with the total costs of his employment, amounting to £22,459. In addition, Jonathan was reimbursed directly for travel and other expenses totalling £1,767 incurred in this role. (2023: nil).

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2024

**15. Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31<sup>st</sup> December 2023**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>
<b>Income</b>			
Donations	85,471	159,521	244,992
Investment Income	4,689	-	4,689
Income from Charitable Activities	16,047	992	17,039
<b>Total Income</b>	<u>106,207</u>	<u>160,513</u>	<u>266,720</u>
<b>Expenditure</b>			
Charitable Activities	<u>86,815</u>	<u>148,334</u>	<u>235,149</u>
<b>Total Expenditure</b>	<u>86,815</u>	<u>148,334</u>	<u>235,149</u>
<b>Net Movement in Funds</b>	19,392	12,179	31,571
<b>Interfund Transfers</b>	-	-	-
<b>Reconciliation of Funds</b>			
Total funds brought forward	<u>50,308</u>	<u>292,312</u>	<u>342,620</u>
Total funds carried forward	<u><u>69,700</u></u>	<u><u>304,491</u></u>	<u><u>374,191</u></u>

**AL MASSIRA TRUST**

England & Wales - Charity number 1152547

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# Accounts

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# **Al Massira Trust**

Financial Statements

For the year ended

31<sup>st</sup> December 2023

# Al Massira Trust

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Al Massira Trust  
Directorate and Administration

Directors/Trustees of Charity	I R C Davies      Chair P J Solomon P J S Brittenden R A Deighton      Resigned 13 November 2023 M S Afshari Sarjaz      Resigned 8 June 2023 T F L Griffiths      Resigned 1 June 2023 K Lyon J Greenaway      Appointed 14 November 2023
Chief Executive Officer	A A James
Registered Office	7 Bell Yard London WC2A 2JR
Single Alternative Inspection Location	71 Elgin Road Pwll Llanelli SA15 4AF
Independent Examiner	Steve Ellum Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB
Bankers	CAF Bank Ltd. 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
Solicitors	Camerons Solicitors LLP 27A Harley Place London W1G 8LZ

Al Massira Trust  
Directorate and Administration

Company Number	08066742
Company incorporated	11 <sup>th</sup> May 2012
Charity Number	1152547
Charity registered	21 <sup>st</sup> June 2013
Operating Name	Al Massira International

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2023

The directors present their report and the independently examined financial statements for the year ended 31<sup>st</sup> December 2023. Al Massira Trust is a company limited by guarantee, incorporated on 11<sup>th</sup> May 2012, not having a share capital and registered with the Charity Commission on 21<sup>st</sup> June 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 4<sup>th</sup> May 2012.

### **1. Objects**

The worldwide objects for which the company is established are:

- a. to advance the Christian faith worldwide among those with limited access to it, particularly through the use of personal tutoring, educational resources and electronic media;
- b. to carry out any exclusively charitable activities ancillary to the above.

### **2. Means of attaining the above objects**

The Trust's principal activity is the promotion of *Al Massira*, a video training resource that explains the Christian faith; this resource is delivered predominantly through training events which are organised by the Trust or its partners.

The Directors have obtained professional advice in the preparation of board policies. These are under continuous review.

The Directors and management team give proper consideration to the Charity Commission's guidance on public benefit when planning activities for the year.

The Trust operates under England and Wales charity legislation and comprises a small administration team at the primary location and other workers and volunteers operating out of their homes in the UK, Europe, the Middle East, Africa, Asia, Australia and the Americas. A growing number of independent teams based outside the UK promote the resource and run training events in their worldwide regions; the relationships between these groups are defined by Memoranda of Understanding. Where possible these independent teams contribute income through royalties on sales of the resource but there is no liability for expenditure on these teams, except within the USA and Canada.

As a faith-based organisation, the Trust places great importance not only on wise leadership and the adherence to best practice but also in a prayer-based foundation to its board of trustees and the daily operation of the Trust.

### **3. Performance against Plan and Future Plans**

The primary activities of the Trust are the distribution and development of the *Al Massira* resource. Distribution is currently achieved primarily through training and additional methods are under active consideration. Development activity includes the addition of new language variants to the *Al Massira* resource through sub-titles and audio versions being added to the film resource.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2023

In this period:

- 108 training events were completed worldwide with about 1770 people trained to use the *Al Massira* resource. 36 training events were held online which represents 33% of all trainings.
- Ten 'Train the Trainer' events were run worldwide attended by about 80 potential trainers.
- Three new language dubbings have been completed along with 1 new subtitle language added. Significant progress has also been made with another six language projects and another six written resource projects are under way.
- Demand continues to grow for the *Al Massira* resource and training – this includes Africa, the Arab world, several areas in Asia, Europe and N & S America and amongst those working with refugees. In many places the demand requires the resource and training to be rendered into new languages.
- Training is now operating in over 50 countries with a particular focus of team activity in around 40 countries. This work is supervised using eleven regional coordination areas, with two of these inaugurated during 2023.

Al Massira Trust encourages teams to form in different locations with the purpose of undertaking translation projects, delivering training and providing follow-up and support. Where possible these teams are developed through building partnerships with different agencies and churches. The relationship between Al Massira Trust and these teams is both guided and guarded through the signing of Memoranda of Understanding.

Resources are available in MP4 format by download. In addition to this two *Al Massira* apps have been prepared: a web-based app which was launched in 2022 and a SD Card app for places where internet access is limited or expensive. A team was formed in 2022 to produce a new film series (to follow on from the existing films) with a focus on discipleship. Online and face to face meetings have taken place throughout 2023 to develop the content of this new series.

Websites, a shared online work platform and the database continue to be developed to support the work of the teams internationally. Communication through regular newsletters and prayer-letters maintains good connection with those who have been trained and who support the work of the charity.

Through the training and the following engagement Al Massira Trust continues to encourage healthy, friendship-based community development across different national and cultural backgrounds.

Encouraging feedback has been received from those participating in *Al Massira* groups around the world; many reports are being received of lives being changed through encountering Jesus through a deeper exploration of the Christian Scriptures.

#### **4. Appointment, Induction and Training of Directors**

Selection of new trustees is the responsibility of the board of trustees alone and appointment for a three-year term is by a resolution of the trustees.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2023

One new director, Jonathan Greenaway, was appointed in this period and three resigned, one at the end of their first term of office and the other two during their first terms.

By special resolution of the board on 7<sup>th</sup> June 2023, Ian Davies, whose second term of office is due to expire on 8<sup>th</sup> February 2024, was appointed exceptionally for a third term to bring stability and continuity to the board during a time of development of new projects.

An induction process is undertaken for all new directors/trustees, including a personal meeting with the board Chair or the Chair's representative and an invitation to attend a board meeting as an observer where practicable. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing Al Massira Trust including the board's policies. In the induction process trustees are also directed towards the Charity Commission's website.

## **5. Governance and Board Policies**

The board continued its programme of rolling review, and where necessary revision, of all board policies which in 2023 notably included the board's Financial Policies, Safeguarding of Vulnerable Individuals and Health, Safety and Safeguarding Policies. In addition, the Board Chair, Board Treasurer and Board Member Role Descriptions were reviewed.

Furthermore, consideration was undertaken of adding a policy on AI.

## **6. Data Protection**

Introduction of data protection requirements under the GDPR in 2018 has become well established in the charity's operations and processes.

## **7. Risk Review**

The board formally reviews its Risk Register annually or whenever there are significant changes in the nature of the charity's work or its spheres of operation. During 2023 the Board's chair initiated the personal discipline of reviewing the Risk Register monthly.

Funding is a primary concern and following the initial years of seed funding the board wishes to broaden its funding base and develop a wider range of grant making bodies and personal donors. At the same time, it is working to ensure that costs of its training are carefully controlled and that in the developed world, where the recipients are able to do so, a reasonable contribution towards that training is sought from delegates.

## **8. Reserves Policy**

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of free reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure (2023: £24,474, 2022: £29,800). The minimum level of free reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure (2023: £16,316, 2022: £19,900). When possible, free reserves will be held at four to five months of budgeted annual unrestricted expenditure. At the year-end free reserves of £66,037 were

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2023

held (2022: £46,120) which was equivalent to 9 months actual unrestricted expenditure (2022: over 8 months).

Unrestricted funds, which are held by partner organisations on behalf of the Trust, will be included within reserves but clearly identified as being held by partners.

The Reserves have been maintained at the agreed level throughout 2023 and the balance of funds held in GBP and USD carefully managed.

## **9. Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently,
- b) make judgments and estimates that are reasonable and prudent,
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on the 'going concern' basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

## **10. Management**

Training of trainers is managed between the Trust and the regional partner teams and all new trainers are accredited, in part, through Train the Trainer courses. The training resources are subject to continuous revision based on feedback from trainees and course users. Increasingly however local teams are authorised to train and appoint new trainers and the challenge is to ensure that both the ethos and quality of that training is maintained. Virtual meetings at Senior Leadership, Regional Coordinator, Regional Team and administrative staff levels assist these relationships. Development of good communication between all levels of the organization's structure is a significant factor in the success of the charity.

Promotion of the resource amongst potential users and in new regions of the world continues through the attention of both Al Massira International and the regional and local teams.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2023

### **11. Strategic intent**

The board supports operational management in several ways:

- reviewing the organisational structure as the work grows,
- reviewing and affirming the Trust's objectives and plans, both operational and strategic,
- ensuring that the core values are being adhered to and followed through,
- ensuring adherence to the legislative framework as it applies to AMT,
- staffing and fundraising and other related matters.

As part of the board's own development, it has added and continues to seek additional trustees whose skills will match the needs of the expanded work towards these objectives.

### **12. Financial Review**

Income to the trust comprises receipts from organisers of *Al Massira* training events throughout the world, donations from individuals and grants from grant-makers and churches. The training income receipts include an element of sale of the resource to trainees, often at a reduced price in areas where the ability to pay is well below the level of the full product price charged in countries with developed economies.

Significant attention continues to be given to careful budgeting. All new language translations must first be backed by clear funding commitments. New approaches to the presentation of the work and needs of the charity and new donor management systems have been put in place. Thus, the trustees have sought to raise the profile of *Al Massira* with interested supporters, backed by stories of the work that takes place around the world. Whilst the trustees are grateful for continued committed funding enabling the work to continue and grow, it is recognised that the funding environment remains challenging and continued growth requires the nurturing of good relationships with both large and small donors.

Net income for the year amounted to £31,571 (2022: £128,066). Unrestricted funds carried forward at the year-end were £69,700 (2022: £50,308). Restricted funds carried forward at the year-end were £304,491 (2022: £292,312), the majority of which were for the development of new languages and of a second video-based multi-media resource.

### **13. Team members**

Most team members, including those based overseas, are treated by the local tax authorities as self-employed or volunteers. The exceptions are a small number of part-time clerical staff based at the principal location, who are the only employees.

Additional people work voluntarily as trainers, local or language related 'coordination team' members, translators or training event organisers; these people do not, except by invitation, partake in the primary decision making of the Trust's day-to-day activities.

For management purposes a notional value of £248,959 was budgeted for volunteer time during the year but this figure has not been included in the accounts.

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2023**

The Trust continues to operate an auto-enrolment pension scheme for all eligible employees based in the UK, as required by law and that scheme is well established having now reached the full level of statutory contributions for employer and employees.

**14. Registered Office**

The company's registered office has moved to a new address in London and the Directors are satisfied that this location is advantageous for the Trust. A Single Alternative Inspection Location (SAIL) is operated and all Registered Office documents are now held on a secure cloud server.

**15. Independent Examination**

Steve Ellum was re-appointed as Independent Examiner of the company on 12th June 2023 in respect of the year ended 31st December 2023.

**Approval**

This report was approved and authorised for issue by the directors on .....<sup>8</sup>.....May 2024 and signed on their behalf:

*Jan RC Davies*

I R C Davies  
Director

Company name: Al Massira Trust  
Company number: 08066742

**Al Massira Trust**  
**Report of the Independent Examiner**  
**for the year ended 31st December 2023**

I report on the accounts for the year ended 31 December 2023 set out on the following pages.

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Al Massira Trust**  
**Report of the Independent Examiner**  
**for the year ended 31st December 2023**

Signed:



.....

Name:

Steve Ellum  
Steve Ellum & Associates Ltd  
Chartered Accountants  
Adulam House  
Glan Yr Afon  
Llanelli  
SA15 3QB

Address:

Date:

13<sup>th</sup>  
..... May 2024

Al Massira Trust  
Statement of Financial Activities  
(incorporating the Income and Expenditure Account)  
for the year ended 31st December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>Income</b>					
Donations	2	85,471	159,521	244,992	330,302
Investment Income		4,689	-	4,689	292
Income from Charitable Activities	3	16,047	992	17,039	14,253
<b>Total Income</b>		<u>106,207</u>	<u>160,513</u>	<u>266,720</u>	<u>344,847</u>
<b>Expenditure</b>					
Charitable Activities	4	86,815	148,334	235,149	216,781
<b>Total Expenditure</b>		<u>86,815</u>	<u>148,334</u>	<u>235,149</u>	<u>216,781</u>
<b>Net(Expenditure)/Income</b>		19,392	12,179	31,571	128,066
<b>Interfund Transfers</b>	12	-	-	-	-
<b>Net Movement in Funds</b>	6	<u>19,392</u>	<u>12,179</u>	<u>31,571</u>	<u>128,066</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		50,308	292,312	342,620	214,554
Total funds carried forward		<u><u>69,700</u></u>	<u><u>304,491</u></u>	<u><u>374,191</u></u>	<u><u>342,620</u></u>

This Statement of Financial Activities includes all gains or losses recognised in the year.

All income and expenditure derives from continuing activities.

This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		-		493
<b>Current Assets</b>					
Debtors	10	95,181		92,871	
Cash at Bank and in Hand		283,844		257,962	
		<u>379,025</u>		<u>350,833</u>	
Creditors: Amounts falling due within one year	11	<u>(4,834)</u>		<u>(8,706)</u>	
<b>Net Current Assets</b>			374,191		342,127
<b>Net Assets</b>			<u>374,191</u>		<u>342,620</u>
<b>Capital and Reserves</b>					
Restricted Funds	12		304,491		292,312
Unrestricted Funds	12		69,700		50,308
<b>Total Charity Funds</b>	13		<u>374,191</u>		<u>342,620</u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477(1). No members have required the company to obtain an audit of its accounts for the period in question in accordance with Section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes which follow on pages 16 to 24 form part of these financial statements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2023

**Approval**

These accounts were approved and authorised for issue by the directors on .....<sup>8</sup> May 2024  
and signed on their behalf:

*Jan R C Davies*

I R C Davies

Director

Company name: Al Massira Trust

Company number: 08066742

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2023**

**1. Company Information**

Al Massira Trust is a company limited by guarantee and registered in England and Wales, registration number 08066742, and a registered charity number 1152547. The registered office is 7 Bell Yard, London, WC2A 2JR.

**a) Basis of preparation**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) published on 16<sup>th</sup> July 2014 – Charities SORP (FRS102), the Financial Reporting Standard (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1<sup>st</sup> January 2015.

The charitable company constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Changes to previous accounts**

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

**b) Preparation of the accounts on a going concern basis**

The directors continue to pursue strategies to increase the number of grants and donations needed to fund the work, and hence these accounts have been prepared on a going concern basis.

**c) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

**d) Interest receivable**

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

**e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Allocation of support costs**

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

**h) Operating leases**

Rentals paid under operating leases are charged to income as incurred.

**i) Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**j) Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Computer equipment                      - over five years

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**k) Creditors and provisions**

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2. Income from Donations and Grants**

Donations and Grants have been received during the year as follows:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2023</b>			
General	85,471	2,000	87,471
Translation	-	39,360	39,360
Teams	-	28,750	28,750
Al Massira App	-	9,221	9,221
AM2	-	69,953	69,953
Other	-	10,237	10,237
	<u>85,471</u>	<u>159,521</u>	<u>244,992</u>
<b>2022</b>			
General	42,309	24,332	66,641
Translation	-	85,873	85,873
Teams	-	33,433	33,433
Al Massira App	-	15,847	15,847
AM2	-	112,136	112,136
Other	-	16,372	16,372
	<u>42,309</u>	<u>287,993</u>	<u>330,302</u>

**3. Income from Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2023</b>			
Income from Training and Resources	16,047	992	17,039
	<u>16,047</u>	<u>992</u>	<u>17,039</u>
<b>2022</b>			
Income from Training and Resources	13,583	670	14,253
	<u>13,583</u>	<u>670</u>	<u>14,253</u>

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**4. Analysis of Expenditure on Charitable Activities**

	Unrestricted	Restricted	Total
<b>2023</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff & Team	49,252	31,685	80,937
Development	-	32,410	32,410
Translation	32	63,106	63,138
Training	-	277	277
Website & IT Development	16,557	11,272	27,829
Promotion & Conferences	128	-	128
Governance	1,746	-	1,746
AM Team Expenses	4,270	9,362	13,632
Other Group Expenses	14,830	222	15,052
	<u>86,815</u>	<u>148,334</u>	<u>235,149</u>
<b>2022</b>			
Staff & Team	42,469	45,442	87,911
Team Gatherings	-	39,395	39,395
Development	-	18,338	18,338
Translation	80	33,698	33,778
Training	5,852	8,467	14,319
Website & IT Development	1,533	-	1,533
Promotion & Conferences	6,679	2,224	8,903
Governance	2,160	-	2,160
AM Team Expenses	3,543	269	3,812
Other Group Expenses	6,092	540	6,632
	<u>68,408</u>	<u>148,373</u>	<u>216,781</u>

**5. Governance Costs**

All governance costs were paid from unrestricted funds.

	2023	2022
	£	£
Independent Examiner's Fees	780	768
Costs associated with Board Meetings	893	1,379
Other Costs	73	13
	<u>1,746</u>	<u>2,160</u>

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**6. Net Income for the year**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	493	493
Independent Examination provision	<u>780</u>	<u>768</u>

**7. Analysis of Staff Costs and Trustee Remuneration and Expenses**

Staff and Team Member costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries	51,125	54,611
Pension Contributions	1,235	1,355
Fees Payable	<u>27,329</u>	<u>29,905</u>
	<u>79,689</u>	<u>85,871</u>

No employee of the charity received emoluments of more than £60,000 (2022: none)

No trustee received any remuneration during the year. Two trustees received reimbursement of expenses of £377. (2022: one trustee £188).

The Chief Executive Officer and Director of Operations of Al Massira give their time voluntarily and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2022: £nil).

During the year the charity had one full-time employee (2022: one) and three part-time employees (2022: four).

**8. Taxation**

As a charity, Al Massira Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**9. Tangible Fixed Assets**

All assets are held for direct charitable purposes.

	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 January 2023	9,092	9,092
Additions	-	-
Disposals	(3,094)	(3,094)
At 31 December 2023	<u>5,998</u>	<u>5,998</u>
<b>Depreciation</b>		
At 1 January 2023	8,599	8,599
Charge	493	493
Disposals	(3,094)	(3,094)
At 31 December 2023	<u>5,998</u>	<u>5,998</u>
<b>Net Book Values</b>		
At 31 December 2023	<u>-</u>	<u>-</u>
At 31 December 2022	<u>493</u>	<u>493</u>

**10. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Funds held in the US	91,454	86,720
Other Debtors	561	3,607
Prepayments and accrued income	1,816	836
Gift Aid tax repayment due	1,350	1,708
	<u>95,181</u>	<u>92,871</u>

**11. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	4,054	7,710
Other Creditors	-	252
Accruals	780	744
	<u>4,834</u>	<u>8,706</u>

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**12. Movements in Funds**

	At 1st Jan 2023	Income	Expenditure	Transfers	At 31st Dec 2023
	£	£	£	£	£
<b>Restricted funds</b>					
Language Development	144,419	39,360	(70,794)	(1,586)	111,399
Regional Coordination					
Teams	23,419	29,741	(21,210)	-	31,950
Al Massira App	11,170	9,221	(18,535)	1,586	3,442
AM2	88,416	69,953	(24,521)	-	133,848
Other	24,888	12,238	(13,274)	-	23,852
<b>Total Restricted funds</b>	<b>292,312</b>	<b>160,513</b>	<b>(148,334)</b>	<b>-</b>	<b>304,491</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Language Development	500	-	-	-	500
Regional Coordination					
Teams	3,195	-	(32)	-	3,163
<b>Total Designated funds</b>	<b>3,695</b>	<b>-</b>	<b>(32)</b>	<b>-</b>	<b>3,663</b>
<b>General funds</b>	<b>46,613</b>	<b>106,207</b>	<b>(86,783)</b>	<b>-</b>	<b>66,037</b>
<b>Total unrestricted funds</b>	<b>50,308</b>	<b>106,207</b>	<b>(86,815)</b>	<b>-</b>	<b>69,700</b>
<b>Total funds</b>	<b>342,620</b>	<b>266,720</b>	<b>(235,149)</b>	<b>-</b>	<b>374,191</b>

**Purposes of Restricted Funds**

Language Development: These funds are grants or donations which have been given for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are donations for running *Al Massira* teams and training events in specific regions

Al Massira App: These funds are donations and grants for the development of the *Al Massira* App.

AM2: These funds are donations and grants for the development and production of a second video-based resource.

Other funds: These funds include donations for specific projects, activities and events.

£1,586 has been transferred from the Language funds into the AM App fund for development of the AM App.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2023**

**Purposes of Designated Funds**

Language Development: These funds are for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are for Al Massira teams and training events in specific areas.

**13. Analysis of Net Assets between Funds**

Fund balances at 31<sup>st</sup> December are represented by:

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	70,871	3,663	304,491	379,025
Current Liabilities	(4,834)	-	-	(4,834)
Net Assets at 31st December 2023	<u>66,037</u>	<u>3,663</u>	<u>304,491</u>	<u>374,191</u>

**14. Related Parties**

Total donations made to the charity by related parties were £563 (2021: £460).

'Funds held in the US' of £91,454 (2022: £86,720) are donations made to the work of the charity and income from training events held in the US. These are held on the charity's behalf by World Horizons USA which is incorporated in the State of Virginia as 'Horizons Expeditions Inc'. Andrew Fuller is the Director of Operations and a signatory for one of the bank accounts of Al Massira Trust. He is also a signatory on the bank accounts of 'Horizons Expeditions Inc'.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2023

**15. Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31<sup>st</sup> December 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>			
Donations	42,309	287,993	330,302
Investment Income	292	-	292
Income from Charitable Activities	13,583	670	14,253
<b>Total Income</b>	<u>56,184</u>	<u>288,663</u>	<u>344,847</u>
<b>Expenditure</b>			
Charitable Activities	<u>68,408</u>	<u>148,373</u>	<u>216,781</u>
<b>Total Expenditure</b>	<u>68,408</u>	<u>148,373</u>	<u>216,781</u>
<b>Net Movement in Funds</b>	(12,224)	140,290	128,066
<b>Interfund Transfers</b>	1,984	(1,984)	-
<b>Reconciliation of Funds</b>			
Total funds brought forward	<u>60,548</u>	<u>154,006</u>	<u>214,554</u>
Total funds carried forward	<u><u>50,308</u></u>	<u><u>292,312</u></u>	<u><u>342,620</u></u>

**AL MASSIRA TRUST**

England & Wales - Charity number 1152547

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# Accounts

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# **Al Massira Trust**

Financial Statements

For the year ended

31<sup>st</sup> December 2022

# Al Massira Trust

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**Al Massira Trust**  
**Directorate and Administration**

Directors/Trustees of Charity	I R C Davies P J Solomon P J S Brittenden R A Deighton M S Afshari Sarjaz T F L Griffiths K Lyon	Chair      Appointed 22 March 2022
Chief Executive Officer	A A James	
Board Secretary	D J Bower	Resigned 30 September 2022
Registered Office	All Souls Church 2 All Souls Place London W1B 3DA	
Single Alternative Inspection Location	71 Elgin Road Pwll Llanelli SA15 4AF	
Independent Examiner	Steve Ellum Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB	
Bankers	CAF Bank Ltd. 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ	
Solicitors	Camerons Solicitors LLP 27A Harley Place London W1G 8LZ	

**Al Massira Trust**  
**Directorate and Administration**

Company Number	08066742
Company incorporated	11 <sup>th</sup> May 2012
Charity Number	1152547
Charity registered	21 <sup>st</sup> June 2013
Operating Name	Al Massira International

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2022**

The directors present their report and the independently examined financial statements for the year ended 31<sup>st</sup> December 2022. Al Massira Trust is a company limited by guarantee, incorporated on 11<sup>th</sup> May 2012, not having a share capital and registered with the Charity Commission on 21<sup>st</sup> June 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 4<sup>th</sup> May 2012.

### **1. Objects**

The worldwide objects for which the company is established are:

- a. to advance the Christian faith worldwide among those with limited access to it, particularly through the use of personal tutoring, educational resources and electronic media;
- b. to carry out any exclusively charitable activities ancillary to the above.

### **2. Means of attaining the above objects**

The Trust's principal activity is the promotion of *Al Massira*, a video training resource that explains the Christian faith; this resource is delivered predominantly through training events which are organised by the Trust or its partners.

The Directors have obtained professional advice in the preparation of board policies. These are under continuous review.

The Directors and management team give proper consideration to the Charity Commission's guidance on public benefit when planning activities for the year.

The Trust operates under England and Wales charity legislation and comprises a small administration team at the primary location and other workers and volunteers operating out of their homes in the UK, Europe, the Middle East, Africa, Asia, Australia and the Americas. A growing number of independent teams based outside the UK promote the resource and run training events in their worldwide regions; the relationships between these groups are defined by Memoranda of Understanding. Where possible these independent teams contribute income through royalties on sales of the resource but there is no liability for expenditure on these teams, except within the USA and Canada.

As a faith-based organisation, the Trust places great importance not only on wise leadership and the adherence to best practice but also in a prayer-based foundation to its board of trustees and the daily operation of the Trust.

### **3. Performance against Plan and Future Plans**

The primary activities of the Trust are the distribution and development of the *Al Massira* resource. Distribution is currently achieved primarily through training and additional methods are under active consideration. Development activity includes the addition of new language variants to the *Al Massira* resource through sub-titles and audio versions being added to the film resource.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2022

In this period:

- 87 training events were completed worldwide with about 1500 people trained to use the *Al Massira* resource.
- Nine 'Train the Trainer' events were run worldwide attended by 65 potential trainers.
- Three new languages were dubbed and are being added to the film resource. Significant progress has also been made with another three language projects and another five projects are being initiated or are under way.
- Demand continues to grow for the *Al Massira* resource and training – this includes Africa, the Arab world, several areas in Asia, Europe and N & S America and amongst those working with refugees. In many places the demand requires the resource and training to be rendered into new languages.
- Training is now operating in over 50 countries with a particular focus of team activity in around 40 countries. This work is supervised using nine regional coordination areas.

Al Massira Trust encourages teams to form in different locations with the purpose of undertaking translation projects, delivering training and providing follow-up and support. Where possible these teams are developed through building partnerships with different agencies and churches. The relationship between Al Massira Trust and these teams is both guided and guarded through the signing of Memoranda of Understanding.

In 2022 a four-day in person gathering of team representatives from across the *Al Massira* world was held just outside Helsinki in Finland – with over 70 people attending in person and a further 20+ online. This occasion, as in previous years, has been helpful to build and strengthen the vision and sense of group identity – it has also become a learning community where teams can learn from each other. These gatherings are also starting to be held at regional and country level as well as internationally – which is helping with common purpose.

Resources are available in MP4 format by download. In addition to this two *Al Massira* apps have been prepared: a web based app which was launched in 2022 and a SD Card app for places where internet access is limited or expensive. A team has formed to produce a new film series (to follow on from the existing films) with a focus on discipleship. Online and face to face meetings have taken place to develop the content of this new 40 episode series.

Websites, a shared online work platform and the database continue to be developed to support the work of the teams internationally. Communication through regular newsletters and prayer-letters maintains good connection with those who have been trained and who support the work of the charity.

Through the training and the following engagement Al Massira Trust continues to encourage healthy, friendship-based community development across different national and cultural backgrounds.

Encouraging feedback has been received from those participating in *Al Massira* groups around the world; many reports are being received of lives being changed through encountering Jesus through a deeper exploration of the Christian Scriptures.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2022

#### **4. Appointment, Induction and Training of Directors**

Selection of new trustees is the responsibility of the board of trustees alone and appointment for a three-year term is by a resolution of the trustees.

One new director, Karen Lyon, was appointed in this period and there were no resignations.

An induction process is undertaken for all new directors/trustees, including a personal meeting with the board Chair or the Chair's representative and an invitation to attend a board meeting as an observer where practicable. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing Al Massira Trust including the board's policies. In the induction process trustees are also directed towards the Charity Commission's website.

#### **5. Governance and Board Policies**

The board continued its programme of rolling review, and where necessary revision, of all board policies which in 2022 included the board's Financial Policies, Board Member Commitments, Board Member Invitation and Induction Process, Equality and Diversity, CEO Role Description and consideration of new Health & Safety and Safeguarding Policies.

#### **6. Data Protection**

Introduction of data protection requirements under the GDPR in 2018 has become well established in the charity's operations and processes.

#### **7. Risk Review**

The board reviews its Risk Register annually or whenever there are significant changes in the nature of the charity's work or its spheres of operation.

Funding is a primary concern and following the initial years of seed funding the board wishes to broaden its funding base and with professional advice, develop a wider range of grant making bodies and personal donors. At the same time, it is working to ensure that costs of its training are carefully controlled and that in the developed world, where the recipients are able to do so, a reasonable contribution towards that training is sought from delegates.

#### **8. Reserves Policy**

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of free reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure (2022: £29,800, 2021: £28,700). The minimum level of free reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure (2022: £19,900, 2021: £19,100). When possible, free reserves will be held at four to five months of budgeted annual unrestricted expenditure. At the year-end free reserves of £46,613 were held (2021: £59,560) which was equivalent to over 8 months actual unrestricted expenditure (2021: over 8 months).

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2022**

Unrestricted funds, which are held by partner organisations on behalf of the Trust, will be included within reserves but clearly identified as being held by partners.

The Reserves have been maintained at the agreed level throughout 2022 and the balance of funds held in GBP and USD carefully managed.

### **9. Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently,
- b) make judgments and estimates that are reasonable and prudent,
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on the 'going concern' basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

### **10. Management**

Training of trainers is managed between the Trust and the regional partner teams and all new trainers are accredited, in part, through Train the Trainer courses. The training resources are subject to continuous revision based on feedback from trainees and course users. Increasingly however local teams are authorised to train and appoint new trainers and the challenge is to ensure that both the ethos and quality of that training is maintained. The value of good working relationships across the Al Massira network has been emphasized through the staff and representative gatherings in Finland (see above) and an Africa regional meeting in Sierra Leone during 2022. Virtual meetings at Senior Leadership, Regional Coordinator, Regional Team and administrative staff levels assist these relationships. Development of good communication between all levels of the organization structure is a significant factor in the success of the charity.

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2022**

Promotion of the resource amongst potential users and in new regions of the world continues through the attention of both Al Massira International and the regional and local teams.

### **11. Strategic intent**

The board supports operational management in several ways:

- reviewing the organisational structure as the work grows,
- reviewing and affirming the Trust's objectives and plans, both operational and strategic,
- ensuring that the core values are being adhered to and followed through,
- ensuring adherence to the legislative framework as it applies to AMT,
- staffing and fundraising and other related matters.

As part of the board's own development, it has added and continues to seek additional trustees whose skills will match the needs of the expanded work towards these objectives.

### **12. Financial Review**

Income to the trust comprises receipts from organisers of *Al Massira* training events throughout the world, donations from individuals and grants from grant-makers and churches. The training income receipts include an element of sale of the resource to trainees, often at a reduced price in areas where the ability to pay is well below the level of the full product price charged in countries with developed economies.

Significant attention continues to be given to careful budgeting. All new language translations must first be backed by clear funding commitments. New approaches to the presentation of the work and needs of the charity and new donor management systems have been put in place. Thus, the trustees have sought to raise the profile of *Al Massira* with interested supporters, backed by stories of the work that takes place around the world. Whilst the trustees are grateful for continued committed funding enabling the work to continue and grow, it is recognised that the funding environment remains challenging and continued growth requires the nurturing of good relationships with both large and small donors.

Net income for the year amounted to £128,066 (2021: £15,857). Unrestricted funds carried forward at the year-end were £50,308 (2021: £60,548). Restricted funds carried forward at the year-end were £292,312 (2021: £154,006). The increase in Restricted funds reflects in part a substantial donation towards the development of a second video-based resource..

### **13. Team members**

Most team members, including those based overseas, are treated by the local tax authorities as self-employed or volunteers. The exceptions are a small number of part-time clerical staff based at the principal location, who are the only employees.

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2022**

Additional people work voluntarily as trainers, local or language related 'coordination team' members, translators or training event organisers; these people do not, except by invitation, partake in the primary decision making of the Trust's day-to-day activities.

For management purposes a notional value of £233,581 was budgeted for volunteer time during the year but this figure has not been included in the accounts.

The Trust continues to operate an auto-enrolment pension scheme for all eligible employees based in the UK, as required by law and that scheme is well established having now reached the full level of statutory contributions for employer and employees.

**14. Registered Office**

The company's registered office continues in its London church location and the Directors remain satisfied that this location is advantageous for the Trust. A Single Alternative Inspection Location (SAIL) is operated and all Registered Office documents are now held on a secure cloud server.

**15. Independent Examination**

Steve Ellum was re-appointed as Independent Examiner of the company on 20<sup>th</sup> May 2022 in respect of the year ended 31<sup>st</sup> December 2022.

**Approval**

This report was approved and authorised for issue by the directors on 6<sup>th</sup> June 2023 and signed on their behalf:



I R C Davies  
Director

Company name: Al Massira Trust  
Company number: 08066742

**Al Massira Trust**  
**Report of the Independent Examiner**  
**for the year ended 31st December 2022**

I report on the accounts for the year ended 31 December 2022 set out on the following pages.

**Responsibilities and basis of report**

As the charity's trustees of the company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants England and Wales, which is one of the listed bodies.


I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Al Massira Trust  
Report of the Independent Examiner  
for the year ended 31st December 2022

Signed:



.....

Name:

Steve Ellum  
Steve Ellum & Associates Ltd  
Chartered Accountants

Address:

Adulam House  
Glan Yr Afon  
Llanelli  
SA15 3QB

Date:

12 June 2023

Al Massira Trust  
Statement of Financial Activities  
(incorporating the Income and Expenditure Account)  
for the year ended 31st December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>Income</b>					
Donations	2	42,309	287,993	330,302	154,791
Investment Income		292	-	292	-
Income from Charitable Activities	3	13,583	670	14,253	19,246
<b>Total Income</b>		<u>56,184</u>	<u>288,663</u>	<u>344,847</u>	<u>174,037</u>
<b>Expenditure</b>					
Charitable Activities	4	68,408	148,373	216,781	158,180
<b>Total Expenditure</b>		<u>68,408</u>	<u>148,373</u>	<u>216,781</u>	<u>158,180</u>
<b>Net(Expenditure)/Income</b>		(12,224)	140,290	128,066	15,857
<b>Interfund Transfers</b>	12	1,984	(1,984)	-	
<b>Net Movement in Funds</b>	6	<u>(10,240)</u>	<u>138,306</u>	<u>128,066</u>	<u>15,857</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		60,548	154,006	214,554	198,697
Total funds carried forward		<u><u>50,308</u></u>	<u><u>292,312</u></u>	<u><u>342,620</u></u>	<u><u>214,554</u></u>

This Statement of Financial Activities includes all gains or losses recognised in the year.

All income and expenditure derives from continuing activities.

This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		493		986
<b>Current Assets</b>					
Debtors	10	92,871		56,201	
Cash at Bank and in Hand		257,962		166,376	
		<u>350,833</u>		<u>222,577</u>	
Creditors: Amounts falling due within one year	11		<u>(8,706)</u>		<u>(9,009)</u>
<b>Net Current Assets</b>			342,127		213,568
<b>Net Assets</b>			<u>342,620</u>		<u>214,554</u>
<b>Capital and Reserves</b>					
Restricted Funds	12		292,312		154,006
Unrestricted Funds	12		50,308		60,548
<b>Total Charity Funds</b>	13		<u>342,620</u>		<u>214,554</u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477(1). No members have required the company to obtain an audit of its accounts for the period in question in accordance with Section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

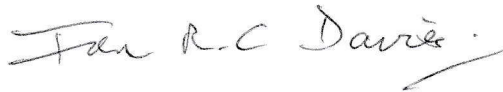
These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes which follow on pages 16 to 24 form part of these financial statements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2022

**Approval**

These accounts were approved and authorised for issue by the directors on 6<sup>th</sup> June 2023 and signed on their behalf:



I R C Davies

Director

Company name: Al Massira Trust

Company number: 08066742

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

**1. Company Information**

Al Massira Trust is a company limited by guarantee and registered in England and Wales, registration number 08066742, and a registered charity number 1152547. The registered office is All Souls Church, 2 All Souls Place, London, W1B 3DA.

**a) Basis of preparation**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) published on 16<sup>th</sup> July 2014 – Charities SORP (FRS102), the Financial Reporting Standard (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1<sup>st</sup> January 2015.

The charitable company constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Changes to previous accounts**

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

**b) Preparation of the accounts on a going concern basis**

The directors continue to pursue strategies to increase the number of grants and donations needed to fund the work, and hence these accounts have been prepared on a going concern basis.

**c) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

**d) Interest receivable**

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

**e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Allocation of support costs**

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

**h) Operating leases**

Rentals paid under operating leases are charged to income as incurred.

**i) Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**j) Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Computer equipment                      - over five years

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

**k) Creditors and provisions**

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2. Income from Donations and Grants**

Donations and Grants have been received during the year as follows:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2022</b>			
General	42,309	24,332	66,641
Translation	-	85,873	85,873
Teams	-	33,433	33,433
Al Massira App	-	15,847	15,847
AM2	-	112,136	112,136
Other	-	16,372	16,372
	<u>42,309</u>	<u>287,993</u>	<u>330,302</u>
<b>2021</b>			
General	41,611	4,339	45,950
Translation	-	67,781	67,781
Teams	-	8,948	8,948
Al Massira App	-	30,062	30,062
Other	-	2,050	2,050
	<u>41,611</u>	<u>113,180</u>	<u>154,791</u>

**3. Income from Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2022</b>			
Income from Training and Resources	13,583	670	14,253
	<u>13,583</u>	<u>670</u>	<u>14,253</u>
<b>2021</b>			
Income from Training and Resources	18,897	349	19,246
	<u>18,897</u>	<u>349</u>	<u>19,246</u>

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

**4. Analysis of Expenditure on Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2022</b>			
Staff & Team	42,469	45,442	87,911
Team Gatherings	-	39,395	39,395
Development	-	18,338	18,338
Translation	80	33,698	33,778
Training	5,852	8,467	14,319
Website & IT Development	1,533	-	1,533
Promotion & Conferences	6,679	2,224	8,903
Governance	2,160	-	2,160
Other Team Expenses	3,543	269	3,812
Other Group Expenses	6,092	540	6,632
	<u>68,408</u>	<u>148,373</u>	<u>216,781</u>
<b>2021</b>			
Staff & Team	52,310	31,326	83,636
Development	5,450	16,295	21,745
Translation	348	24,984	25,332
Training	2,736	739	3,475
Website & IT Development	5,773	-	5,773
Promotion & Conferences	1,333	-	1,333
Governance	1,363	-	1,363
Other Team Expenses	2,871	1,076	3,947
Other Group Expenses	10,955	621	11,576
	<u>83,139</u>	<u>75,041</u>	<u>158,180</u>

**5. Governance Costs**

All governance costs were paid from unrestricted funds.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent Examiner's Fees	768	720
Costs associated with Board Meetings	1,379	630
Other Costs	13	13
	<u>2,160</u>	<u>1,363</u>

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

**6. Net Income for the year**

This is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	493	1,821
Independent Examination provision	<u>768</u>	<u>720</u>

**7. Analysis of Staff Costs and Trustee Remuneration and Expenses**

Staff and Team Member costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	54,611	57,808
Pension Contributions	1,355	1,532
Fees Payable	<u>29,905</u>	<u>24,296</u>
	<u>85,871</u>	<u>83,636</u>

No employee of the charity received emoluments of more than £60,000 (2021: none)

No trustee received any remuneration during the year. One trustee received reimbursement of expenses of £188. (2021: none).

The chief executive officer and director of operations of Al Massira give their time voluntarily and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2021: £nil).

During the year the charity had one full-time employee (2021: one) and four part-time employees (2021: five).

**8. Taxation**

As a charity, Al Massira Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

**9. Tangible Fixed Assets**

All assets are held for direct charitable purposes.

	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 January 2022	9,092	9,092
Additions	-	-
Disposals	-	-
At 31 December 2022	<u>9,092</u>	<u>9,092</u>
 <b>Depreciation</b>		
At 1 January 2022	8,106	8,106
Disposals	-	-
Charge	493	493
At 31 December 2022	<u>8,599</u>	<u>8,599</u>
 <b>Net Book Values</b>		
At 31 December 2022	<u>493</u>	<u>493</u>
At 31 December 2021	<u>986</u>	<u>986</u>

**10. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Funds held in the US	86,720	52,678
Other Debtors	3,607	2,017
Prepayments and accrued income	836	560
Gift Aid tax repayment due	1,708	946
	<u>92,871</u>	<u>56,201</u>

**11. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	7,710	8,077
Other Creditors	252	212
Accruals	744	720
	<u>8,706</u>	<u>9,009</u>

**Al Massira Trust**  
**Notes to the Financial Statements**  
for the year ended 31<sup>st</sup> December 2022

**12. Movements in Funds**

	At 1st Jan 2022	Income	Expenditure	Transfers	At 31st Dec 2022
	£	£	£	£	£
<b>Restricted funds</b>					
Language Development	106,103	85,873	(47,557)	-	144,419
Regional Coordination					
Teams	28,918	34,103	(39,602)	-	23,419
Al Massira App	15,110	15,847	(19,787)	-	11,170
AM2	42	112,136	(23,762)	-	88,416
Other	3,833	40,704	(17,665)	(1,984)	24,888
<b>Total Restricted funds</b>	<b>154,006</b>	<b>288,663</b>	<b>(148,373)</b>	<b>(1,984)</b>	<b>292,312</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Language Development	500	-	-	-	500
Regional Coordination					
Teams	-	-	(5,174)	8,369	3,195
<b>Total Designated funds</b>	<b>500</b>	<b>-</b>	<b>(5,174)</b>	<b>8,369</b>	<b>3,695</b>
<b>General funds</b>	<b>60,048</b>	<b>56,184</b>	<b>(63,234)</b>	<b>(6,385)</b>	<b>46,613</b>
<b>Total unrestricted funds</b>	<b>60,548</b>	<b>56,184</b>	<b>(68,408)</b>	<b>1,984</b>	<b>50,308</b>
<b>Total funds</b>	<b>214,554</b>	<b>344,847</b>	<b>(216,781)</b>	<b>-</b>	<b>342,620</b>

**Purposes of Restricted Funds**

Language Development: These funds are grants or donations which have been given for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are donations for running *Al Massira* teams and training events in specific regions

Al Massira App: These funds are donations and grants for the development of the *Al Massira* App.

AM2: These funds are donations and grants for the development and production of a second video-based resource.

Other funds: These funds include donations for specific projects, activities and events.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2022**

£6,385 has been transferred from the General fund into Regional Coordination Team funds for development of a team and £1,984 has been transferred from Other Funds to Regional Coordination Team funds for the launch of training events in new regions.

**Purposes of Designated Funds**

Language Development: These funds are for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are for Al Massira teams and training events in specific areas.

**13. Analysis of Net Assets between Funds**

Fund balances at 31<sup>st</sup> December are represented by:

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	493	-	-	493
Current Assets	54,826	3,695	292,312	350,833
Current Liabilities	(8,706)	-	-	(8,706)
Net Assets at 31st December 2022	<u>46,613</u>	<u>3,695</u>	<u>292,312</u>	<u>342,620</u>

**14. Related Parties**

Total donations made to the charity by related parties were £460 (2021: £250).

'Funds held in the US' of £86,720 (2021: £52,678) are donations made to the work of the charity and income from training events held in the US. These are held on the charity's behalf by World Horizons USA which is incorporated in the State of Virginia as 'Horizons Expeditions Inc'. Andrew Fuller is the Director of Operations and a signatory for one of the bank accounts of Al Massira Trust. He is also a signatory on the bank accounts of 'Horizons Expeditions Inc'.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2022

**15. Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31<sup>st</sup> December 2021**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>
<b>Income</b>			
Donations	41,611	113,180	154,791
Income from Charitable Activities	18,897	349	19,246
<b>Total Income</b>	<u>60,508</u>	<u>113,529</u>	<u>174,037</u>
<b>Expenditure</b>			
Charitable Activities	83,139	75,041	158,180
<b>Total Expenditure</b>	<u>83,139</u>	<u>75,041</u>	<u>158,180</u>
<b>Net Movement in Funds</b>	(22,631)	38,488	15,857
<b>Reconciliation of Funds</b>			
Total funds brought forward	83,179	115,518	198,697
Total funds carried forward	<u>60,548</u>	<u>154,006</u>	<u>214,554</u>

**AL MASSIRA TRUST**

England & Wales - Charity number 1152547

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# Accounts

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# **Al Massira Trust**

Financial Statements

For the year ended

31<sup>st</sup> December 2021

# Al Massira Trust

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Al Massira Trust  
Directorate and Administration

Directors/Trustees of Charity	I R C Davies A W Fuller A Khalil P J Solomon P J S Brittenden R A Deighton M S Afshari Sarjaz T F L Griffiths	Chair Resigned 10 May 2021 Resigned 10 August 2021    Appointed 22 April 2021 Appointed 26 November 2021
Chief Executive Officer	A A James	
Board Secretary	D J Bower	
Registered Office	All Souls Church 2 All Souls Place London W1B 3DA	
Single Alternative Inspection Location	2 Hall Farm Court Kenilworth Road Knowle Solihull B93 0AD	
Independent Examiner	Steve Ellum Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB	
Bankers	CAF Bank Ltd. 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ	
Solicitors	Camerons Solicitors LLP 27A Harley Place London W1G 8LZ	

Al Massira Trust  
Directorate and Administration

Company Number	08066742
Company incorporated	11 <sup>th</sup> May 2012
Charity Number	1152547
Charity registered	21 <sup>st</sup> June 2013
Operating Name	Al Massira International

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2021

The directors present their report and the independently examined financial statements for the year ended 31<sup>st</sup> December 2021. Al Massira Trust is a company limited by guarantee, incorporated on 11<sup>th</sup> May 2012, not having a share capital and registered with the Charity Commission on 21<sup>st</sup> June 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 4<sup>th</sup> May 2012.

### **1. Objects**

The worldwide objects for which the company is established are:

- a. to advance the Christian faith worldwide among those with limited access to it, particularly through the use of personal tutoring, educational resources and electronic media;
- b. to carry out any exclusively charitable activities ancillary to the above.

### **2. Means of attaining the above objects**

The Trust's principal activity is the promotion of *Al Massira*, a video training resource that explains the Christian faith; this resource is delivered predominantly through training events which are organised by the Trust or its partners.

The Directors have obtained professional advice in the preparation of board policies. These are under continuous review.

The Directors and management team give proper consideration to the Charity Commission's guidance on public benefit when planning activities for the year.

The Trust operates under England and Wales charity legislation and comprises a small administration team at the primary location and other workers and volunteers operating out of their homes in the UK, Europe, the Middle East, Africa, Asia, Australia and the Americas. A growing number of independent teams based outside the UK promote the resource and run training events in their worldwide regions; the relationships between these groups are defined by Memorandums of Understanding. Where possible these independent teams contribute income through royalties on sales of the resource but there is no liability for expenditure on these teams, except within the USA and Canada.

As a faith-based organisation, the Trust places great importance not only on wise leadership and the adherence to best practice but also in a prayer-based foundation to its board of trustees and the daily operation of the Trust.

### **3. Performance against Plan and Future Plans**

The primary activities of the Trust are the distribution and development of the *Al Massira* resource. Distribution is currently achieved primarily through training and additional methods are under active consideration. Development activity includes the addition of new language variants to the *Al Massira* resource through sub-titles and audio versions being added to the film resource.

Al Massira Trust  
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for the year ended 31<sup>st</sup> December 2021

In this period:

- 97 training events were completed worldwide with 1616 people trained to use the *Al Massira* resource.
- Six 'Train the Trainer' events were run worldwide attended by 43 potential trainers.
- Four new languages were dubbed and are being added to the film resource. Significant progress has also been made with another seven language projects and another five projects are being initiated or are under way.
- Demand continues to grow for the *Al Massira* resource and training – this includes Africa, the Arab world, several areas in Asia, Europe and N & S America and amongst those working with refugees. In many places the demand requires the resource and training to be rendered into new languages.
- Training is now operating in over 50 countries with a particular focus of team activity in around 40 countries - over eight regional coordination areas.

Al Massira Trust encourages teams to form in different locations with the purpose of undertaking translation projects, delivering training and providing follow-up and support. Where possible these teams are developed through building partnerships with different agencies and churches. The relationship between Al Massira Trust and these teams is both guided and guarded through the signing of Memorandums of Understanding.

In 2021 a four-day virtual gathering of team representatives from across the *Al Massira* world was held – with over 100 people attending. This occasion, as in previous years, has been helpful to build and strengthen the vision and sense of group identity – it has also become a learning community where teams can learn from each other. These gatherings are also starting to be held at regional and country level as well as internationally – which is helping with cohesion and common purpose.

Resources are now being made available in MP4 format by download or where necessary on USB and micro SDs. Two *Al Massira* apps are being prepared to open new avenues for the distribution of resources. Proposals for a new film series (to follow on from the existing films) have been drawn up.

Websites, a shared online work platform and the database continue to be developed to support the work of the teams internationally. Communication through regular newsletters and prayer-letters maintains good connection with those who have been trained and who support the work of the charity.

Through the training and the following engagement Al Massira Trust continues to encourage healthy, friendship-based community development across different national and cultural backgrounds – thus encouraging real social cohesion.

In 2021 a new leadership team was inaugurated made up of the following department heads and the AM director: Communications & Fundraising, Development, Operations, Teams, Training and Translation. Three new department heads were appointed at the end of 2021.

Encouraging feedback has been received from those participating in *Al Massira* groups around the world; many reports are being received of lives being changed through encountering Jesus through a deeper exploration of the Christian Scriptures.

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**4. Appointment, Induction and Training of Directors**

Selection of new trustees is the responsibility of the board of trustees alone and appointment for a three-year term is by a resolution of the trustees.

Two new directors, Sara Afshari and Tudor Griffiths, were appointed in this period and two resigned, one at end of their third term of office and the other near the end of their first term.

An induction process is undertaken for all new directors/trustees, including a personal meeting with the board Chair or the Chair's representative and an invitation to attend a board meeting as an observer where practicable. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing Al Massira Trust including the board's policies. In the induction process trustees are also directed towards the Charity Commission's website.

**5. Governance and Board Policies**

The board continued its programme of rolling review, and where necessary revision, of all board policies which in 2021 included the charity's Foundations Document, Statement of Faith and Articles of Association, the board's Financial Policies, Trustee Declaration of Interests, Conflicts of Interest Policy, Code of Conduct, People Policies, Board Skills Register and consideration of a new Equality and Diversity Policy.

**6. Data Protection**

Introduction of data protection requirements under the GDPR in 2018 has become well established in the charity's operations and processes.

**7. Risk Review**

The board reviews its Risk Register annually or whenever there are significant changes in the nature of the charity's work or its spheres of operation.

Funding is a primary concern and following the initial years of seed funding the board wishes to broaden its funding base and with professional advice, develop a wider range of grant making bodies and personal donors. A new Director of Communications & Fundraising was appointed (starting early 2022) whose responsibilities and expertise include fundraising; this is expected to enhance the fundraising capacity in 2022. At the same time, it is working to ensure that costs of its training are carefully controlled and that in the developed world, where the recipients are able to do so, a reasonable contribution towards that training is sought from delegates.

**8. Reserves Policy**

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of free reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure (2021: £28,700, 2020: £33,600). The minimum level of free reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure (2021: £19,100, 2020: £22,400). When possible, free reserves will be held at four to five months of

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budgeted annual unrestricted expenditure. At the year-end free reserves of £59,560 were held (2020: £80,372) which was equivalent to over 8 months actual unrestricted expenditure (2020: over 12 months).

Unrestricted funds, which are held by partner organisations on behalf of the Trust, will be included within reserves but clearly identified as being held by partners.

The Reserves have been maintained at the agreed level throughout 2021 and the balance of funds held in GBP and USD carefully managed.

## **9. Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently,
- b) make judgments and estimates that are reasonable and prudent,
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on the 'going concern' basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

## **10. Management**

Training of trainers is managed between the Trust and the regional partner teams and all new trainers are accredited, in part, through Train the Trainer courses. The training resources are subject to continuous revision based on feedback from trainees and course users. Increasingly however local teams are authorised to train and appoint new trainers and the challenge is to ensure that both the ethos and quality of that training is maintained.

Promotion of the resource amongst potential users and in new regions of the world normally requires strategic travel to develop relationships and seek new contacts. However, the pandemic has forced both these activities onto digital media and has proved so far to be a productive and useful alternative. The recognised importance of team building and one-to-one contact has been sustained through video conferencing and other social media. The

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consensus is that this has worked well and the pandemic has also been a driver for accelerating areas of change that were being considered but are now under active change or have already been implemented of necessity.

One area that has not been possible to continue is carefully chosen conference attendance for networking and building relationships with potential and existing grant-makers and in promoting *Al Massira* – it is hoped that this will change in 2022.

### **11. Covid Pandemic Response**

It is gratifying to report that no serious illness or fatalities have been reported in the staff in the UK or amongst the many contacts maintained in partner organisations.

No staff have been furloughed or made redundant because of the pandemic.

The pandemic has hastened the plan to develop new methods of virtual training using Zoom which have proven very successful. The Strategic Plan has been reviewed in 2021 by the Trustees in recognition of the new environment in which everyone lives and works.

### **12. Strategic intent**

The board supports operational management in several ways:

- reviewing the organisational structure as the work grows,
- reviewing and affirming the Trust's objectives and plans, both operational and strategic,
- ensuring that the core values are being adhered to and followed through,
- ensuring adherence to the legislative framework as it applies to AMT,
- staffing and fundraising and other related matters.

As part of the board's own development, it has added and continues to seek additional trustees whose skills will match the needs of the expanded work towards these objectives.

### **13. Financial Review**

Income to the trust comprises receipts from organisers of *Al Massira* training events throughout the world, donations from individuals and grants from grant-makers and churches. The training income receipts include an element of sale of the resource to trainees, often at a reduced price in areas where the ability to pay is well below the level of the full product price charged in countries with developed economies.

Significant attention continues to be given to careful budgeting. All new language translations must first be backed by clear funding commitments. New approaches to the presentation of the work and needs of the charity and new donor management systems have been put in place. Thus, the trustees have sought to raise the profile of *Al Massira* with interested supporters, backed by stories of the work that takes place around the world. In particular, the board has sought to build on the community cohesion benefits that can arise from use of the charity's resources within the UK and worldwide. Whilst the trustees are grateful for continued committed funding enabling the work to continue and grow, it is recognised that

Al Massira Trust  
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the funding environment remains challenging and continued growth requires the nurturing of good relationships with both large and small donors.

Net income for the year amounted to £15,857 (2020: £19,071). Unrestricted funds carried forward at the year-end were £60,548 (2020: £83,179). Restricted funds carried forward at the year-end were £154,006 (2020: £115,518).

#### **14. Team members**

Most team members, including those based overseas, are treated by the local tax authorities as self-employed or volunteers. The exceptions are a small number of part-time clerical staff based at the principal location, who are the only employees.

Additional people work voluntarily as trainers, local or language related 'coordination team' members, translators or training event organisers; these people do not, except by invitation, partake in the primary decision making of the Trust's day-to-day activities.

For management purposes a notional value of £217,554 was budgeted for volunteer time during the year but this figure has not been included in the accounts.

The Trust continues to operate an auto-enrolment pension scheme for all eligible employees based in the UK, as required by law and that scheme is well established having now reached the full level of statutory contributions for employer and employees.

#### **15. Registered Office**

The company's registered office continues in its London church location and the Directors remain satisfied that this location is advantageous for the Trust. A Single Alternative Inspection Location (SAIL) is operated and all Registered Office documents are now held on a secure cloud server.

#### **16. Independent Examination**

Steve Ellum was re-appointed as Independent Examiner of the company on 26<sup>th</sup> November 2021 in respect of the year ended 31st December 2021.

#### **Approval**

This report was approved and authorised for issue by the directors on 20<sup>th</sup> May 2022 and signed on their behalf:



I R C Davies  
Director

Company name: Al Massira Trust  
Company number: 08066742

**Al Massira Trust**  
**Report of the Independent Examiner**  
**for the year ended 31st December 2021**

I report on the accounts for the year ended 31 December 2021 set out on the following pages.

**Respective responsibilities of trustees and examiner**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

1. Examine the accounts under section 145 of the 2011 Act;
2. Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
3. State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**


In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - i. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - ii. to prepare accounts which accord with the accounting records comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities

have not been met: or

- b. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Al Massira Trust  
Report of the Independent Examiner  
for the year ended 31st December 2021



Signed:

.....

Name:

Steve Ellum  
Steve Ellum & Associates Ltd  
Chartered Accountants

Address:

Adulam House  
Glan Yr Afon  
Llanelli  
SA15 3QB

Date:

27<sup>th</sup> May 2022

Al Massira Trust  
Statement of Financial Activities  
(incorporating the Income and Expenditure Account)  
for the year ended 31st December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Donations	2	41,611	113,180	154,791	135,511
Income from Charitable Activities	3	18,897	349	19,246	30,749
<b>Total Income</b>		60,508	113,529	174,037	166,260
<b>Expenditure</b>					
Charitable Activities	4	83,139	75,041	158,180	147,189
<b>Total Expenditure</b>		83,139	75,041	158,180	147,189
<b>Net Movement in Funds</b>	6	(22,631)	38,488	15,857	19,071
<b>Reconciliation of Funds</b>					
Total funds brought forward		83,179	115,518	198,697	179,626
Total funds carried forward		60,548	154,006	214,554	198,697

This Statement of Financial Activities includes all gains or losses recognised in the year.

All income and expenditure derives from continuing activities.

This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2021

	Note	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		986		2,807
<b>Current Assets</b>					
Debtors	10	56,201		30,273	
Cash at Bank and in Hand		166,376		183,335	
		<u>222,577</u>		<u>213,608</u>	
Creditors: Amounts falling due within one year	11	<u>(9,009)</u>		<u>(17,718)</u>	
<b>Net Current Assets</b>			213,568		195,890
<b>Net Assets</b>			<u>214,554</u>		<u>198,697</u>
<b>Capital and Reserves</b>					
Restricted Funds	12		154,006		115,518
Unrestricted Funds	12		60,548		83,179
<b>Total Charity Funds</b>	13		<u>214,554</u>		<u>198,697</u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477(1). No members have required the company to obtain an audit of its accounts for the period in question in accordance with Section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes which follow on pages 16 to 23 form part of these financial statements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2021

**Approval**

These accounts were approved and authorised for issue by the directors on 20<sup>th</sup> May 2022 and signed on their behalf:

*Jan R.C. Davies*

I R C Davies

Director

Company name: Al Massira Trust

Company number: 08066742

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2021**

**1. Company Information**

Al Massira Trust is a company limited by guarantee and registered in England and Wales, registration number 08066742, and a registered charity number 1152547. The registered office is All Souls Church, 2 All Souls Place, London, W1B 3DA.

**a) Basis of preparation**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) published on 16<sup>th</sup> July 2014 – Charities SORP (FRS102), the Financial Reporting Standard (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1<sup>st</sup> January 2015.

The charitable company constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Changes to previous accounts**

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

**b) Preparation of the accounts on a going concern basis**

The directors continue to pursue strategies to increase the number of grants and donations needed to fund the work, and hence these accounts have been prepared on a going concern basis.

**c) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2021

**d) Interest receivable**

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

**e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Allocation of support costs**

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

**h) Operating leases**

Rentals paid under operating leases are charged to income as incurred.

**i) Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**j) Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Computer equipment            - over five years

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2021

**k) Creditors and provisions**

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2. Income from Donations and Grants**

Donations and Grants have been received during the year as follows:

	Unrestricted	Restricted	Total
	£	£	£
<b>2021</b>			
General	41,611	4,339	45,950
Translation	-	67,781	67,781
Teams	-	8,948	8,948
Al Massira App	-	30,062	30,062
Other	-	2,050	2,050
	<u>41,611</u>	<u>113,180</u>	<u>154,791</u>
<b>2020</b>			
General	37,977	850	38,827
Translation	-	43,364	43,364
Teams	6,763	45,507	52,270
Al Massira App	-	1,050	1,050
	<u>44,740</u>	<u>90,771</u>	<u>135,511</u>

**3. Income from Charitable Activities**

	Unrestricted	Restricted	Total
	£	£	£
<b>2021</b>			
Income from Training and Resources	18,897	349	19,246
	<u>18,897</u>	<u>349</u>	<u>19,246</u>
<b>2020</b>			
Income from Training and Resources	30,749	-	30,749
	<u>30,749</u>	<u>-</u>	<u>30,749</u>

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2021

**4. Analysis of Expenditure on Charitable Activities**

	Unrestricted	Restricted	Total
	£	£	£
<b>2021</b>			
Staff & Team	52,310	31,326	83,636
Development	5,450	16,295	21,745
Translation	348	24,984	25,332
Training	2,736	739	3,475
Website & IT Development	5,773	-	5,773
Promotion & Conferences	1,333	-	1,333
Governance	1,363	-	1,363
Other Team Expenses	2,871	1,076	3,947
Other Group Expenses	10,955	621	11,576
	<u>83,139</u>	<u>75,041</u>	<u>158,180</u>
<b>2020</b>			
Staff & Team	54,095	20,574	74,669
Development	60	1,260	1,320
Translation	-	40,604	40,604
Training	1,551	6,224	7,775
Website & IT Development	6,961	990	7,951
Promotion & Conferences	3,703	100	3,803
Governance	898	-	898
Other Team Expenses	2,156	1,611	3,767
Other Group Expenses	5,910	492	6,402
	<u>75,334</u>	<u>71,855</u>	<u>147,189</u>

**5. Governance Costs**

All governance costs were paid from unrestricted funds.

	2021	2020
	£	£
Independent Examiner's Fees	720	720
Costs associated with Board Meetings	630	126
Other Costs	13	52
	<u>1,363</u>	<u>898</u>

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2021**

**6. Net Income for the year**

This is stated after charging:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation	1,821	1,818
Independent Examination provision	<u>720</u>	<u>720</u>

**7. Analysis of Staff Costs and Trustee Remuneration and Expenses**

Staff and Team Member costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	57,808	48,322
Pension Contributions	1,532	1,450
Fees Payable	<u>24,396</u>	<u>24,897</u>
	<u>83,736</u>	<u>74,669</u>

No employee of the charity received emoluments of more than £60,000 (2020: none)

No trustee received any remuneration or reimbursement of expenses during the year (2020: none).

The chief executive officer and chief operating officer of Al Massira give their time voluntarily and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2020: £nil).

During the year the charity had one full-time employee (2020: one) and five part-time employees (2020: four).

**8. Taxation**

As a charity, Al Massira Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2021

**9. Tangible Fixed Assets**

All assets are held for direct charitable purposes.

	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1st January 2021	9,092	9,092
Additions	-	-
Disposals	-	-
At 31st December 2021	<u>9,092</u>	<u>9,092</u>
 <b>Depreciation</b>		
At 1st January 2021	6,285	6,285
Disposals	-	-
Charge	<u>1,821</u>	<u>1,821</u>
At 31st December 2021	<u>8,106</u>	<u>8,106</u>
 <b>Net Book Values</b>		
At 31st December 2021	<u>986</u>	<u>986</u>
At 31st December 2020	<u>2,807</u>	<u>2,807</u>

**10. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Funds held in the US (see note 14)	52,678	25,127
Other Debtors	2,017	4,287
Prepayments and accrued income	560	528
Gift Aid Tax Repayment due	946	331
	<u>56,201</u>	<u>30,273</u>

**11. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	8,077	16,782
Other Creditors	212	216
Accruals	720	720
	<u>9,009</u>	<u>17,718</u>

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2021

**12. Movements in Funds**

	At 1st Jan 2021	Income	Expenditure	Transfers	At 31st Dec 2021
	£	£	£	£	£
<b>Restricted funds</b>					
Language Development	66,610	67,781	(36,978)	8,690	106,103
Regional Coordination Teams	43,139	9,297	(14,828)	(8,690)	28,918
Al Massira App	4,775	30,062	(26,327)	5,000	13,510
Other	994	6,389	(1,908)	-	5,475
<b>Total Restricted funds</b>	<b>115,518</b>	<b>113,529</b>	<b>(80,041)</b>	<b>5,000</b>	<b>154,006</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Language Development	6,000	-	-	(5,500)	500
<b>Total Designated funds</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>(5,500)</b>	<b>500</b>
<b>General funds</b>	<b>77,179</b>	<b>60,508</b>	<b>(78,139)</b>	<b>500</b>	<b>60,048</b>
<b>Total unrestricted funds</b>	<b>83,179</b>	<b>60,508</b>	<b>(78,139)</b>	<b>(5,000)</b>	<b>60,548</b>
<b>Total funds</b>	<b>198,697</b>	<b>174,037</b>	<b>(158,180)</b>	<b>-</b>	<b>214,554</b>

**Purposes of Restricted Funds**

Language Development: These funds are grants or donations which have been given for translating the *Al Massira* resources into various languages.

Regional Coordination Teams: These funds are donations for running *Al Massira* teams and training events in specific regions

Al Massira App: These funds are donations and grants for the development of the *Al Massira* App. £5,000 has been transferred into this fund from General funds.

Other funds: These funds include donations for specific projects, activities and events.

£13,000 for development of specific languages has been transferred from Regional Coordination Team funds into Language Development funds and £4,310 has been transferred from Language Development funds into Regional Coordination Team funds for the launch of a language. These give a net figure of £8,690.

**Purposes of Designated Funds**

Language Development: These funds are for translating the *Al Massira* resources into various languages. Previous allocations of £5,500 have been returned to General funds.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2021

**13. Analysis of Net Assets between Funds**

Fund balances at 31<sup>st</sup> December are represented by:

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible Fixed Assets	986	-	-	986
Current Assets	68,071	500	154,006	222,577
Current Liabilities	(9,009)	-	-	(9,009)
Net Assets at 31st December 2021	<u>60,048</u>	<u>500</u>	<u>154,006</u>	<u>214,554</u>

**14. Related Parties**

Total donations made to the charity by related parties were £250 (2020: £2,249).

'Funds held in the US' of £52,678 (2020: £25,127) are donations made to the work of the charity and income from training events held in the US. These are held on the charity's behalf by World Horizons USA which is incorporated in the State of Virginia as 'Horizons Expeditions Inc'. Andrew Fuller served as a trustee of Al Massira until 10<sup>th</sup> May 2021 and following the year-end has now become a signatory for one of the bank accounts of Al Massira Trust. He is also a signatory on the bank accounts of 'Horizons Expeditions Inc'.

**15. Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31<sup>st</sup> December 2020**

	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
	£	£	£
<b>Income</b>			
Donations	44,740	90,771	135,511
Income from Charitable Activities	30,749	-	30,749
<b>Total Income</b>	<u>75,489</u>	<u>90,771</u>	<u>166,260</u>
<b>Expenditure</b>			
Charitable Activities	75,334	71,855	147,189
<b>Total Expenditure</b>	<u>75,334</u>	<u>71,855</u>	<u>147,189</u>
<b>Net Movement in Funds</b>	155	18,916	19,071
<b>Reconciliation of Funds</b>			
Total funds brought forward	83,024	96,602	179,626
Total funds carried forward	<u>83,179</u>	<u>115,518</u>	<u>198,697</u>

**AL MASSIRA TRUST**

England & Wales - Charity number 1152547

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# Accounts

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# **Al Massira Trust**

Financial Statements

For the year ended

31<sup>st</sup> December 2020

# Al Massira Trust

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**Al Massira Trust**  
**Directorate and Administration**

Directors/Trustees of Charity	I R C Davies      Chair A W Fuller M M Currie      Resigned 19 <sup>th</sup> June 2020 M M Boctor      Resigned 6 <sup>th</sup> September 2020 A Khalil P J Solomon P J S Brittenden      Appointed 6 <sup>th</sup> October 2020 R A Deighton      Appointed 15 <sup>th</sup> October 2020
Chief Executive Officer	A A James
Board Secretary	D J Bower
Registered Office	All Souls Church 2 All Souls Place London W1B 3DA
Single Alternative Inspection Location	2 Hall Farm Court Kenilworth Road Knowle Solihull B93 0AD
Independent Examiner	Steve Ellum Steve Ellum & Associates Ltd Chartered Accountants Adulam House Glan Yr Afon Llanelli SA15 3QB
Bankers	CAF Bank Ltd. 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ
Solicitors	Camerons Solicitors LLP 27A Harley Place London W1G 8LZ

Al Massira Trust  
Directorate and Administration

Company Number	08066742
Company incorporated	11 <sup>th</sup> May 2012
Charity Number	1152547
Charity registered	21 <sup>st</sup> June 2013
Operating Name	Al Massira International

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2020**

The directors present their report and the independently examined financial statements for the year ended 31<sup>st</sup> December 2020. Al Massira Trust is a company limited by guarantee, incorporated on 11<sup>th</sup> May 2012, not having a share capital and registered with the Charity Commission on 21<sup>st</sup> June 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 4<sup>th</sup> May 2012.

### **1. Objects**

The worldwide objects for which the company is established are:

- a. to advance the Christian faith worldwide among those with limited access to it, particularly through the use of personal tutoring, educational resources and electronic media;
- b. to carry out any exclusively charitable activities ancillary to the above.

### **2. Means of attaining the above objects**

The Trust's principal activity is the promotion of *Al Massira*, a video training resource that explains the Christian faith; this resource is delivered predominantly through training events which are organised by the Trust or its partners.

The Directors have obtained professional advice in the preparation of board policies. These are under continuous review.

The Directors and management team give proper consideration to the Charity Commission's guidance on public benefit when planning activities for the year.

The Trust operates under England and Wales charity legislation and comprises a small administration team at the primary location and other workers and volunteers operating out of their homes in the UK, Europe, the Middle East, Africa, Asia, Australia and the Americas. A growing number of independent teams based outside the UK promote the resource and run training events in their worldwide regions; the relationships between these groups are defined by Memorandums of Understanding. Where possible these independent teams contribute income through royalties on sales of the resource but there is no liability for expenditure on these teams, except within the USA and Canada.

As a faith-based organisation, the Trust places great importance not only on wise leadership and the adherence to best practice but also in a prayer-based foundation to its board of trustees and the daily operation of the Trust.

### **3. Performance against Plan and Future Plans**

The primary activities of the Trust are the distribution and development of the *Al Massira* resource. Distribution is currently achieved primarily through training but additional methods are under active consideration. Development activity includes the addition of new language variants to the *Al Massira* resource through sub-titles and audio versions being added to the film resource.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2020

In this period:

- 84 training events were completed worldwide with 1684 people trained to use the Al Massira resource.
- Eight 'Train the Trainer' events were run worldwide attended by 42 potential trainers.
- Three new languages were sub-titled and five dubbed and added to the film resource. Significant progress has also been made with another ten language projects.
- Demand continues to grow for the Al Massira resource and training – this includes Africa, the Arab world, several areas in Asia, Europe and N & S America and amongst those working with refugees. In many places the demand requires the resource and training to be rendered into new languages.
- Training is now operating in over 50 countries with particular focus of team activity in around 38 countries - over seven regional coordination areas.

Al Massira Trust encourages teams to form in different locations with the purpose of undertaking translation projects, delivering training and providing follow-up and support. Where possible these teams are developed through building partnerships with different agencies and churches. The relationship between Al Massira Trust and these teams is defined and protected through the signing of Memorandums of Understanding.

In 2020 a three-day virtual gathering of team representatives from across the Al Massira world was held. This occasion, as in previous years, has been helpful to build and strengthen the vision and sense of group identity – it has also become a learning community where teams can learn from each other. These gatherings are also starting to be held at regional and country level as well as internationally – which is helping with cohesion and common purpose.

Resources are now being made available in MP4 format by download or where necessary on USB and micro SDs.

A new, shared online work platform has been initiated – which has assisted the growth and work of the Al Massira International team (with many individuals working remotely from the main office) and the regional teams. Websites and the database continue to be developed to support the work of the teams internationally. Communication through regular newsletters and prayer-letters maintains good connection with those who have been trained and who support the work of the charity.

Through the training and the following engagement Al Massira Trust continues to encourage healthy, friendship-based community development across different national and cultural backgrounds – thus encouraging real social cohesion.

Encouraging feedback has been received from those participating in Al Massira groups around the world; many reports are being received of lives being changed through encountering Jesus through a deeper exploration of the Christian Scriptures.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2020

**4. Appointment, Induction and Training of Directors**

Selection of new trustees is the responsibility of the board of trustees alone and appointment for a three-year term is by a resolution of the trustees.

Two new directors, Pat Brittenden and Richard Deighton, were appointed in this period and two resigned, one at end of their second term of office and the other at the end of their first term.

An induction process is undertaken for all new directors/trustees, including a personal meeting with the board Chair or the Chair's representative and an invitation to attend a board meeting as an observer where practicable. All directors are apprised of their roles and responsibilities as directors of a company and trustees of a trust and are provided with copies of the key documents governing Al Massira Trust including the board's policies. In the induction process trustees are also directed towards the Charity Commission's website.

**5. Governance and Board Policies**

The board continued its programme of rolling reviews of all board policies which in 2020 included the board's Financial Policy and the Role Descriptions for the Chair, Treasurer and Board Members.

**6. Data Protection**

Introduction of new data protection requirements under the GDPR in 2018 has become well established in the charity's operations and processes.

**7. Risk Review**

The board has developed a Risk Register and reviews this annually or whenever there are significant changes in the nature of the charity's work or its spheres of operation. Risks considered by the board include the high dependence on appropriately skilled volunteers at all levels of the organisation.

Funding is a primary concern and following the initial years of seed funding the board wishes to broaden its funding base and with professional advice, develop a wider range of grant making bodies and personal donors. At the same time it is working to ensure that costs of its training are carefully controlled and that in the developed world where the recipients are able to do so, a reasonable contribution towards that training is sought from delegates.

The Register was reviewed to reflect risks arising from the 2020 pandemic.

**8. Reserves Policy**

Reserves are defined as totally unrestricted funds. At all times, the acceptable level of cash reserves held by the Trust will be equivalent to three months of budgeted annual unrestricted expenditure. The minimum level of cash reserves held by the Trust will be equivalent to two months of budgeted annual unrestricted expenditure. When possible, cash reserves will be held at four to five months of budgeted annual unrestricted expenditure.

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2020

Unrestricted funds, which are held by partner organisations on behalf of the Trust, will be included within reserves but clearly identified as being held by partners.

The Reserves have been maintained at the agreed level throughout 2020 and the balance of funds held in GBP and USD carefully managed.

## **9. Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the financial activities for that period together with the assets and liabilities at the end of the period and which adequately distinguish any material special trust or other restricted fund of the company. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- d) prepare financial statements on the 'going concern' basis unless it is inappropriate to assume that the company will continue in its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and Statements of Recommended Practice and the regulations made under section 130 of the Charities Act 2011.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and irregularities.

## **10. Management**

Training of trainers is managed between the Trust and the regional partner teams and all new trainers are accredited, in part, through Train the Trainer courses. The training resources are subject to continuous revision based on feedback from trainees and course users. Increasingly however local teams are authorised to train and appoint new trainers and the challenge is to ensure that both the ethos and quality of that training is maintained.

Promotion of the resource amongst potential users and in new regions of the world normally requires strategic travel to develop relationships and seek new contacts. However, the pandemic has forced both these activities onto digital media and has proved so far to be a productive and useful alternative. The recognised importance of team building and one-to-one contact has been sustained through video conferencing and other social media. The consensus is that this has worked well and the pandemic has also been a driver for accelerating areas of change that were being considered but are now under active change of have already been implemented of necessity. One obvious area is in the use of mostly

**Al Massira Trust**  
**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2020**

streamed data use rather than the time consuming and expensive previous alternatives of DVD production and use of memory sticks.

One area that has not been possible to continue is carefully chosen conference attendance for networking and building relationships with potential and existing grant-makers and in promoting *Al Massira*.

### **11. Covid Pandemic Response**

It is gratifying to report that no serious illness or fatalities have been reported in the staff in the UK or amongst the many contacts maintained in partner organisations.

No staff have been furloughed or made redundant because of the pandemic.

The pandemic has hastened the plan to develop new methods of virtual training using Zoom which have proven very successful. The Strategic Plan has been reviewed by the Trustees in recognition of the new environment in which everyone lives and works.

### **12. Strategic intent**

The board supports operational management in several ways:

- reviewing the organisational structure as the work grows;
- reviewing and affirming the Trust's objectives and plans, both operational and strategic;
- ensuring that the core values are being adhered to and followed through, and
- ensuring adherence to the legislative framework as it applies to AMT
- staffing and fundraising and other related matters.

As part of the board's own development it has added and continues to seek additional trustees whose skills will match the needs of the expanded work towards these objectives.

### **13. Financial Review**

Income to the trust comprises receipts from organisers of *Al Massira* training events throughout the world, donations from individuals and grants from grant-makers and churches. The training income receipts include an element of sale of the resource to trainees, often at a reduced price in areas where the ability to pay is well below the level of the full product price charged in countries with developed economies.

Significant attention continues to be given to tighter budgeting. All new language translations must first be backed by clear funding commitments. New approaches to the presentation of the work and needs of the charity and new donor management systems have been put in place. Thus, the trustees have sought to raise the profile of *Al Massira* with interested supporters, backed by stories of the work that takes place around the world. In particular the board has sought to build on the community cohesion benefits that can arise from use of the charity's resources within the UK and worldwide. Whilst the trustees are grateful for continued committed funding enabling the work to continue and grow, it is recognised that

Al Massira Trust  
Report of the Directors  
for the year ended 31<sup>st</sup> December 2020

the funding environment remains challenging and continued growth requires the nurturing of good relationships with both large and small donors.

Net income for the year amounted to £19,071 (2019: £23,125). Unrestricted funds carried forward at the year-end were £83,179 (2019: £83,024). Restricted funds carried forward at the year-end were £115,518 (£96,602).

#### **14. Team members**

Most team members, including those based overseas, are treated by the local tax authorities as self-employed or volunteers. The exceptions are a small number of part-time clerical staff based at the principal location, who are the only employees.

Additional people work voluntarily as trainers, local or language related 'coordination team' members, translators or training event organisers; these people do not, except by invitation, partake in the primary decision making of the Trust's day-to-day activities.

For management purposes a notional value of £219,771 was budgeted for volunteer time during the year but this figure has not been included in the accounts.

The Trust continues to operate an auto-enrolment pension scheme for all eligible employees based in the UK, as required by law and that scheme is well established having now reached the full level of statutory contributions for employer and employees.

#### **15. Registered Office**

The company's registered office continues in its London church location and the Directors remain satisfied that this location is advantageous for the Trust. A Single Alternative Inspection Location (SAIL) is operated and all Registered Office documents are now held on a secure cloud server.

#### **16. Independent Examination**

Steve Ellum was re-appointed as Independent Examiner of the company on 13<sup>th</sup> November 2020 in respect of the year ended 31st December 2021.

#### **Approval**

This report was approved and authorised for issue by the directors on 22<sup>nd</sup> April 2021 and signed on their behalf:

*I R C Davies*

I R C Davies  
Director

Company name: Al Massira Trust  
Company number: 08066742

**Al Massira Trust**  
**Report of the Independent Examiner**  
**for the year ended 31st December 2020**

I report on the accounts for the year ended 31 December 2020 set out on the following pages.

**Respective responsibilities of trustees and examiner**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

1. Examine the accounts under section 145 of the 2011 Act;
2. Follow the procedures laid down in the general directions given by the Charity Commission under section 145(5) (b) of the 2011 Act, and
3. State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

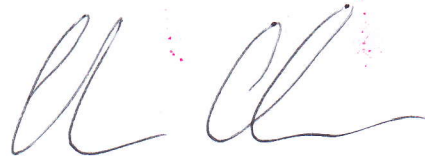
In connection with my examination, no matter has come to my attention:

- a. which gives me reasonable cause to believe that in any material respect the requirements:
  - i. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - ii. to prepare accounts which accord with the accounting records comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities

have not been met: or

- b. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Al Massira Trust  
Report of the Independent Examiner  
for the year ended 31st December 2020



Signed:

.....

Name:

Steve Ellum  
Steve Ellum & Associates Ltd  
Chartered Accountants

Address:

Adulam House  
Glan Yr Afon  
Llanelli  
SA15 3QB

Date:

29/04/21

Al Massira Trust  
Statement of Financial Activities  
(incorporating the Income and Expenditure Account)  
for the year ended 31st December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
<b>Income</b>					
Donations	2	44,740	90,771	135,511	132,837
Income from Charitable Activities	3	30,749	-	30,749	53,686
<b>Total Income</b>		<u>75,489</u>	<u>90,771</u>	<u>166,260</u>	<u>186,523</u>
<b>Expenditure</b>					
Charitable Activities	4	75,334	71,855	147,189	163,398
<b>Total Expenditure</b>		<u>75,334</u>	<u>71,855</u>	<u>147,189</u>	<u>163,398</u>
<b>Net Movement in Funds</b>	6	155	18,916	19,071	23,125
<b>Reconciliation of Funds</b>					
Total funds brought forward		83,024	96,602	179,626	156,501
Total funds carried forward		<u>83,179</u>	<u>115,518</u>	<u>198,697</u>	<u>179,626</u>

This Statement of Financial Activities includes all gains or losses recognised in the year.

All income and expenditure derives from continuing activities.

This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2020

	Note	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	9		2,807		4,625
<b>Current Assets</b>					
Debtors	10	30,273		58,445	
Cash at Bank and in Hand		183,335		119,496	
			<u>213,608</u>		<u>177,941</u>
Creditors: Amounts falling due within one year	11	(17,718)		(2,940)	
<b>Net Current Assets</b>			195,890		175,001
<b>Net Assets</b>			<u>198,697</u>		<u>179,626</u>
<b>Capital and Reserves</b>					
Restricted Funds	12	115,518		96,602	
Unrestricted Funds	12	83,179		83,024	
<b>Total Charity Funds</b>	13		<u>198,697</u>		<u>179,626</u>

The directors have taken advantage of the Companies Act 2006 in not having these accounts audited under Section 477(1). No members have required the company to obtain an audit of its accounts for the period in question in accordance with Section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes which follow on pages 16 to 23 form part of these financial statements.

Al Massira Trust  
Balance Sheet  
as at 31<sup>st</sup> December 2020

**Approval**

These accounts were approved and authorised for issue by the directors on 22<sup>nd</sup> April 2021 and signed on their behalf:

*Jan R C Davies*

I R C Davies

Director

Company name: Al Massira Trust

Company number: 08066742

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2020**

**1. Company Information**

Al Massira Trust is a company limited by guarantee and registered in England and Wales, registration number 08066742, and a registered charity number 1152547. The registered office is All Souls Church, 2 All Souls Place, London, W1B 3DA.

**a) Basis of preparation**

**Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102) published on 16<sup>th</sup> July 2014 – Charities SORP (FRS102), the Financial Reporting Standard (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1<sup>st</sup> January 2015.

The charitable company constitutes a public benefit entity as defined by FRS102.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Changes to previous accounts**

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

**b) Preparation of the accounts on a going concern basis**

The directors continue to pursue strategies to increase the number of grants and donations needed to fund the work, and hence these accounts have been prepared on a going concern basis.

**c) Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2020

**d) Interest receivable**

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

**e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

**f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Allocation of support costs**

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

**h) Operating leases**

Rentals paid under operating leases are charged to income as incurred.

**i) Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**j) Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Computer equipment                      - over five years

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2020

**k) Creditors and provisions**

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2. Income from Donations and Grants**

Donations and Grants have been received during the year as follows:

	Unrestricted	Restricted	Total
	£	£	£
<b>2020</b>			
General	37,977	850	38,827
Translation	-	43,364	43,364
Teams	6,763	45,507	52,270
Al Massira App	-	1,050	1,050
	<u>44,740</u>	<u>90,771</u>	<u>135,511</u>
<b>2019</b>			
General	37,866	11,279	49,145
Translation	-	27,509	27,509
Refugee Project	-	400	400
Teams	14,383	41,400	55,783
	<u>52,249</u>	<u>80,588</u>	<u>132,837</u>

**3. Income from Charitable Activities**

	2020	2019
	£	£
Income from Training and Resources	30,749	50,488
Other Income	-	3,198
	<u>30,749</u>	<u>53,686</u>

All income from charitable activities was unrestricted income.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2020**

**4. Analysis of Expenditure on Charitable Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2020</b>			
Staff & Team	54,095	20,574	74,669
Development	60	1,260	1,320
Translation	-	40,604	40,604
Training	1,551	6,224	7,775
Website & IT Development	6,961	990	7,951
Promotion & Conferences	3,703	100	3,803
Governance	898	-	898
Other Team Expenses	2,156	1,611	3,767
Other Group Expenses	5,910	492	6,402
	<u>75,334</u>	<u>71,855</u>	<u>147,189</u>
<b>2019</b>			
Staff & Team	46,699	36,292	82,991
Translation	1,732	15,792	17,524
Training	2,427	18,440	20,867
Website & IT Development	4,120	4,260	8,380
Promotion & Conferences	7,119	-	7,119
Governance	3,107	-	3,107
Other Team Expenses	4,417	6,726	11,143
Other Group Expenses	11,774	493	12,267
	<u>81,395</u>	<u>82,003</u>	<u>163,398</u>

**5. Governance Costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Independent Examiner's Fees	720	720
Travel and Subsistence for Board Meetings	126	1,874
Other Costs	52	513
	<u>898</u>	<u>3,107</u>

All governance costs were paid from unrestricted funds.

**Al Massira Trust**  
**Notes to the Financial Statements**  
**for the year ended 31<sup>st</sup> December 2020**

**6. Net Income for the year**

This is stated after charging:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation	1,818	1,818
Independent Examination provision	<u>720</u>	<u>720</u>

**7. Analysis of Staff Costs and Trustee Remuneration and Expenses**

Staff and Team Member costs were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries	48,322	47,299
Pension Contributions	1,450	1,228
Fees Payable	<u>24,897</u>	<u>34,464</u>
	<u>74,669</u>	<u>82,991</u>

No employee of the charity received emoluments of more than £60,000 (2019: none)

No charity trustee received any remuneration during the year in fulfilling their role as trustee. During the year £nil was reimbursed to trustees for travel to meetings (2019: £932 to three trustees).

The chief executive officer and chief operating officer of Al Massira give their time voluntarily and therefore the total employment benefits, including employer pension contributions, of the key management personnel of the charity were £nil (2019: £nil).

During the year the charity had one full-time employee (2019: nil) and four part-time employees (2019: six).

**8. Taxation**

As a charity, Al Massira Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2020

**9. Tangible Fixed Assets**

All assets are held for direct charitable purposes.

	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
At 1 January 2020	9,092	9,092
Additions	-	-
Disposals	-	-
At 31 December 2020	<u>9,092</u>	<u>9,092</u>
 <b>Depreciation</b>		
At 1 January 2020	4,467	4,467
Disposals	-	-
Charge	1,818	1,818
At 31 December 2020	<u>6,285</u>	<u>6,285</u>
 <b>Net Book Values</b>		
At 31 December 2020	<u>2,807</u>	<u>2,807</u>
At 31 December 2019	<u>4,625</u>	<u>4,625</u>

**10. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
Trade Debtors	-	2,739
Funds held in the US	25,127	40,056
Other Debtors	4,287	14,536
Prepayments and accrued income	528	958
Gift Aid Tax Repayment due	331	156
	<u>30,273</u>	<u>58,445</u>

**11. Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade Creditors	16,782	2,035
Other Creditors	216	185
Accruals	720	720
	<u>17,718</u>	<u>2,940</u>

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2020

**12. Movements in Funds**

	At 1st Jan 2020	Income	Expenditure	Transfers	At 31st Dec 2020
	£	£	£	£	£
<b>Restricted funds</b>					
Language Development	57,953	43,364	(47,707)	13,000	66,610
Regional Coordination Teams	35,760	45,507	(20,128)	(18,000)	43,139
Refugee Project	895	-	(895)	-	-
Al Massira App	-	1,050	(1,275)	5,000	4,775
Other	1,994	850	(1,850)	-	994
<b>Total Restricted funds</b>	<b>96,602</b>	<b>90,771</b>	<b>(71,855)</b>	<b>-</b>	<b>115,518</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Language Development	6,000	-	-	-	6,000
<b>Total Designated funds</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
<b>General funds</b>	<b>77,024</b>	<b>75,489</b>	<b>(75,334)</b>	<b>-</b>	<b>77,179</b>
<b>Total unrestricted funds</b>	<b>83,024</b>	<b>75,489</b>	<b>(75,334)</b>	<b>-</b>	<b>83,179</b>
<b>Total funds</b>	<b>179,626</b>	<b>166,260</b>	<b>(147,189)</b>	<b>-</b>	<b>198,697</b>

**Purposes of Restricted Funds**

Language Development: These funds are grants or donations which have been given for translating the *Al Massira* resources into various languages. £13,000 for development of specific languages has been transferred into these funds from Regional Coordination Teams.

Regional Coordination Teams: These funds are donations for running *Al Massira* teams and training events in specific regions. Transfers of £13,000 for development of specific languages and £5,000 for the development of the *Al Massira* App have been made from these funds.

Refugee Project: These funds are donations and grants to help with the costs of using *Al Massira* amongst refugees.

Al Massira App: These funds are donations and grants for the development of the *Al Massira* App. £5,000 has been transferred into this fund from Regional Coordination Teams.

Other funds: These funds include donations for specific activities and events.

**Purposes of Designated Funds**

Language Development: These funds are for translating the *Al Massira* resources into various languages.

Al Massira Trust  
Notes to the Financial Statements  
for the year ended 31<sup>st</sup> December 2020

**13. Analysis of Net Assets between Funds**

Fund balances at 31<sup>st</sup> December are represented by:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	2,807	-	-	2,807
Current Assets	92,090	6,000	115,518	213,608
Current Liabilities	(17,718)	-	-	(17,718)
Net Assets at 31st December 2020	<u>77,179</u>	<u>6,000</u>	<u>115,518</u>	<u>198,697</u>

**14. Related Parties**

Total donations made to the charity by related parties were £2,249 (2019: £242).

**15. Statement of Financial Activities (incorporating the Income and Expenditure Account)  
for the year ended 31<sup>st</sup> December 2019**

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
<b>Income</b>			
Donations	52,249	80,588	132,837
Income from Charitable Activities	53,686	-	53,686
<b>Total Income</b>	<u>105,935</u>	<u>80,588</u>	<u>186,523</u>
<b>Expenditure</b>			
Charitable Activities	81,395	82,003	163,398
<b>Total Expenditure</b>	<u>81,395</u>	<u>82,003</u>	<u>163,398</u>
<b>Net Movement in Funds</b>	24,540	(1,415)	23,125
<b>Reconciliation of Funds</b>			
Total funds brought forward	<u>58,484</u>	<u>98,017</u>	<u>156,501</u>
Total funds carried forward	<u><u>83,024</u></u>	<u><u>96,602</u></u>	<u><u>179,626</u></u>

