

Al Massira Trust

Financial Statements

For the year ended

31st 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 th June 2020
	M M Boctor	Resigned 6 th September 2020
	A Khalil	
	P J Solomon	
	P J S Brittenden	Appointed 6 th October 2020
	R A Deighton	Appointed 15 th 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 th May 2012
Charity Number	1152547
Charity registered	21 st June 2013
Operating Name	Al Massira International

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

The directors present their report and the independently examined financial statements for the year ended 31st December 2020. Al Massira Trust is a company limited by guarantee, incorporated on 11th May 2012, not having a share capital and registered with the Charity Commission on 21st June 2013. The company is governed by a board of trustees operating under the Trust's Memorandum and Articles of Association dated 4th 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 31st 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 31st 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 31st 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 31st 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 31st 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 13th November 2020 in respect of the year ended 31st December 2021.

Approval

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

Ian 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

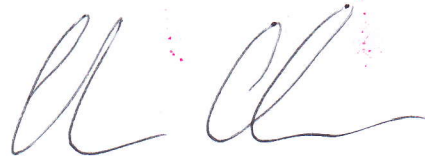
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 Charitieshave 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 £
Income					
Donations	2	44,740	90,771	135,511	132,837
Income from Charitable Activities	3	30,749	-	30,749	53,686
Total Income		<u>75,489</u>	<u>90,771</u>	<u>166,260</u>	<u>186,523</u>
Expenditure					
Charitable Activities	4	75,334	71,855	147,189	163,398
Total Expenditure		<u>75,334</u>	<u>71,855</u>	<u>147,189</u>	<u>163,398</u>
Net Movement in Funds	6	155	18,916	19,071	23,125
Reconciliation of Funds					
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 31st December 2020

	Note	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		2,807		4,625
Current Assets					
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)	
Net Current Assets			<u>195,890</u>		<u>175,001</u>
Net Assets			<u><u>198,697</u></u>		<u><u>179,626</u></u>
Capital and Reserves					
Restricted Funds	12	115,518		96,602	
Unrestricted Funds	12	83,179		83,024	
Total Charity Funds	13		<u><u>198,697</u></u>		<u><u>179,626</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.

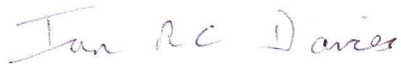
These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

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

Al Massira Trust
Balance Sheet
as at 31st December 2020

Approval

These accounts were approved and authorised for issue by the directors on 22nd April 2021 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 31st 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 16th 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 1st 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 31st 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 31st 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
	£	£	£
2020			
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>
2019			
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 31st December 2020

4. Analysis of Expenditure on Charitable Activities

	Unrestricted	Restricted	Total
	£	£	£
2020			
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>
2019			
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

	2020	2019
	£	£
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 31st December 2020

6. Net Income for the year

This is stated after charging:

	2020	2019
	£	£
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:

	2020	2019
	£	£
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 31st December 2020

9. Tangible Fixed Assets

All assets are held for direct charitable purposes.

	Computer Equipment	Total
Cost	£	£
At 1 January 2020	9,092	9,092
Additions	-	-
Disposals	-	-
At 31 December 2020	<u>9,092</u>	<u>9,092</u>
Depreciation		
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>
Net Book Values		
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

	2020	2019
	£	£
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

	2020	2019
	£	£
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 31st December 2020

12. Movements in Funds

	At 1st Jan 2020	Income	Expenditure	Transfers	At 31st Dec 2020
	£	£	£	£	£
Restricted funds					
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
Total Restricted funds	96,602	90,771	(71,855)	-	115,518
Unrestricted funds					
Designated funds					
Language Development	6,000	-	-	-	6,000
Total Designated funds	6,000	-	-	-	6,000
General funds	77,024	75,489	(75,334)	-	77,179
Total unrestricted funds	83,024	75,489	(75,334)	-	83,179
Total funds	179,626	166,260	(147,189)	-	198,697

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 31st December 2020

13. Analysis of Net Assets between Funds

Fund balances at 31st 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	77,179	6,000	115,518	198,697

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 31st December 2019**

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

