

# **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	Chair
	A W Fuller	Resigned 10 May 2021
	A Khalil	Resigned 10 August 2021
	P J Solomon	
	P J S Brittenden	
	R A Deighton	
	M S Afshari Sarjaz	Appointed 22 April 2021
	T F L Griffiths	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

## Report of the Directors

### 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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**Report of the Directors**  
**for the year ended 31<sup>st</sup> December 2021**

**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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Report of the Directors  
for the year ended 31<sup>st</sup> December 2021

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

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  
Adulam House  
Glan Yr Afon  
Llanelli  
SA15 3QB

Address:

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>		<u>60,508</u>	<u>113,529</u>	<u>174,037</u>	<u>166,260</u>
<b>Expenditure</b>					
Charitable Activities	4	83,139	75,041	158,180	147,189
<b>Total Expenditure</b>		<u>83,139</u>	<u>75,041</u>	<u>158,180</u>	<u>147,189</u>
<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		<u>60,548</u>	<u>154,006</u>	<u>214,554</u>	<u>198,697</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 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.

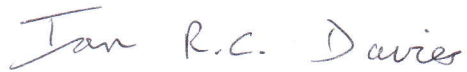
These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

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:

A handwritten signature in cursive script that reads "Ian 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:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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**

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

**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
	56,201	30,273

**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
	9,009	17,718

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>