

Al Massira Trust

Financial Statements

For the year ended

31st 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 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 2022

The directors present their report and the independently examined financial statements for the year ended 31st December 2022. 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 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.

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Report of the Directors
for the year ended 31st 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 31st 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 31st 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 31st 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 31st 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 20th May 2022 in respect of the year ended 31st December 2022.

Approval

This report was approved and authorised for issue by the directors on 6th 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.

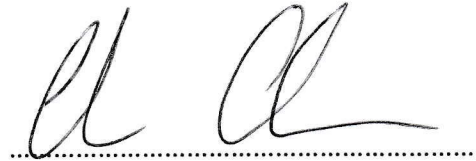
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- 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:

A handwritten signature in black ink, appearing to be 'SE', written over a dotted line.

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 £
Income					
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
Total Income		<u>56,184</u>	<u>288,663</u>	<u>344,847</u>	<u>174,037</u>
Expenditure					
Charitable Activities	4	68,408	148,373	216,781	158,180
Total Expenditure		<u>68,408</u>	<u>148,373</u>	<u>216,781</u>	<u>158,180</u>
Net(Expenditure)/Income		(12,224)	140,290	128,066	15,857
Interfund Transfers	12	1,984	(1,984)	-	
Net Movement in Funds	6	<u>(10,240)</u>	<u>138,306</u>	<u>128,066</u>	<u>15,857</u>
Reconciliation of Funds					
Total funds brought forward		60,548	154,006	214,554	198,697
Total funds carried forward		<u>50,308</u>	<u>292,312</u>	<u>342,620</u>	<u>214,554</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 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets	9		493		986
Current Assets					
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>	
Net Current Assets			342,127		213,568
Net Assets			<u>342,620</u>		<u>214,554</u>
Capital and Reserves					
Restricted Funds	12	292,312		154,006	
Unrestricted Funds	12	50,308		60,548	
Total Charity Funds	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.

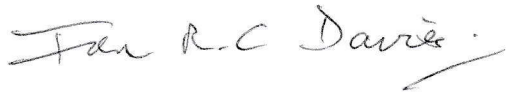
These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

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

Al Massira Trust
Balance Sheet
as at 31st December 2022

Approval

These accounts were approved and authorised for issue by the directors on 6th 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 31st 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 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;

Al Massira Trust
Notes to the Financial Statements
for the year ended 31st 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 31st 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:

	Unrestricted	Restricted	Total
	£	£	£
2022			
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>
2021			
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

	Unrestricted	Restricted	Total
	£	£	£
2022			
Income from Training and Resources	13,583	670	14,253
	<u>13,583</u>	<u>670</u>	<u>14,253</u>
2021			
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 31st December 2022

4. Analysis of Expenditure on Charitable Activities

	Unrestricted	Restricted	Total
	£	£	£
2022			
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>
2021			
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.

	2022	2021
	£	£
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 31st December 2022

6. Net Income for the year

This is stated after charging:

	2022	2021
	£	£
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:

	2022	2021
	£	£
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 31st December 2022

9. Tangible Fixed Assets

All assets are held for direct charitable purposes.

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

10. Debtors

	2022	2021
	£	£
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

	2022	2021
	£	£
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 31st December 2022

12. Movements in Funds

	At 1st Jan 2022	Income	Expenditure	Transfers	At 31st Dec 2022
	£	£	£	£	£
Restricted funds					
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
Total Restricted funds	154,006	288,663	(148,373)	(1,984)	292,312
Unrestricted funds					
Designated funds					
Language Development	500	-	-	-	500
Regional Coordination					
Teams	-	-	(5,174)	8,369	3,195
Total Designated funds	500	-	(5,174)	8,369	3,695
General funds	60,048	56,184	(63,234)	(6,385)	46,613
Total unrestricted funds	60,548	56,184	(68,408)	1,984	50,308
Total funds	214,554	344,847	(216,781)	-	342,620

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 31st 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 31st December are represented by:

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
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 31st December 2022

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

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