

# **Al Massira Trust**

Financial Statements

For the year ended

31<sup>st</sup> December 2024

# Al Massira Trust

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# Al Massira Trust

## Directorate and Administration

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

Al Massira Trust  
Directorate and Administration

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

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

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

### **1. Objects**

The worldwide objects for which the company is established are:

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

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

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

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

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

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

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

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

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

# Al Massira Trust

## Report of the Directors

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

In this period:

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

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

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

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

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

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

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

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

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

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

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

**5. Governance and Board Policies**

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

**6. Data Protection**

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

**7. Risk Review**

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

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

**8. Reserves Policy**

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

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

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

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

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

## **9. Directors' Responsibilities**

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

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

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

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

## **10. Management**

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

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



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

**11. Strategic intent**

The board supports operational management in several ways:

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

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

**12. Financial Review**

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

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

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

**13. Team members**

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

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

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

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

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

**14. Registered Office**

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

**15. Independent Examination**

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

**Approval**

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



I R C Davies  
Director

Company name: Al Massira Trust  
Company number: 08066742

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

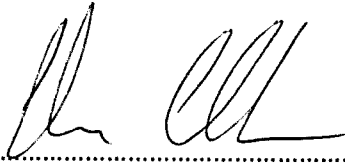
I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

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

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

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

Signed:

  
.....

Name:

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

Address:

Date:

20 June 2025  
.....

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

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

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

All income and expenditure derives from continuing activities.

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

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

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

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

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

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

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

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

**Approval**

These accounts were approved and authorised for issue by the directors on ...4... June 2025  
and signed on their behalf:



I R C Davies

Director

Company name: Al Massira Trust

Company number: 08066742

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

**1. Company Information**

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

**a) Basis of preparation**

**Basis of accounting**

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

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

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

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

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

**Changes to previous accounts**

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

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

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

**c) Income recognition policies**

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

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



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

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

**d) Interest receivable**

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

**e) Fund accounting**

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

**f) Expenditure and irrecoverable VAT**

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

**g) Allocation of support costs**

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

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

**h) Operating leases**

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

**i) Governance Costs**

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

**j) Tangible Fixed Assets**

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

Computer equipment                      - over three years

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

**k) Creditors and provisions**

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

**2. Income from Donations and Grants**

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

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

**3. Income from Charitable Activities**

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

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

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

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

**5. Governance Costs**

All governance costs were paid from unrestricted funds.

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

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

**6. Net Expenditure for the year**

This is stated after charging:

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

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

Staff and Team Member costs were as follows:

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

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

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

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

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

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

**8. Taxation**

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

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

**9. Tangible Fixed Assets**

All assets are held for direct charitable purposes.

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

**10. Debtors**

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

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

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

Al Massira Trust  
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for the year ended 31<sup>st</sup> December 2024

**12. Movements in Funds**

	At 1st Jan 2024	Income	Expenditure	Transfers	At 31st Dec 2024
	£	£	£	£	£
<b>Restricted funds</b>					
Language Development	111,399	72,479	(62,181)	(4,800)	116,897
Regional Coordination					
Teams	31,950	73,447	(64,442)	-	40,955
Al Massira App	3,442	14,047	(22,286)	4,800	3
AM2	133,848	53,661	(60,828)	-	126,681
Other	23,852	26,875	(32,241)	-	18,486
<b>Total Restricted funds</b>	<b>304,491</b>	<b>240,509</b>	<b>(241,978)</b>	<b>-</b>	<b>303,022</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Language Development	500	-	(32)	-	468
Regional Coordination					
Teams	3,163	-	(719)	-	2,444
<b>Total Designated funds</b>	<b>3,663</b>	<b>-</b>	<b>(751)</b>	<b>-</b>	<b>2,912</b>
<b>General funds</b>	66,037	60,664	(75,563)	-	51,138
<b>Total unrestricted funds</b>	<b>69,700</b>	<b>60,664</b>	<b>(76,314)</b>	<b>-</b>	<b>54,050</b>
<b>Total funds</b>	<b>374,191</b>	<b>301,173</b>	<b>(318,292)</b>	<b>-</b>	<b>357,072</b>

**Purposes of Restricted Funds**

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

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

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

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

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

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

# Al Massira Trust

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

### Purposes of Designated Funds

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

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

### 13. Analysis of Net Assets between Funds

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

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

### 14. Related Parties

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

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

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

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

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