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ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

REPORT OF THE TRUSTEES

Reference and administrative details, Trustees and Advisers

Charity's name: Arab Vision

Charity's number: 1154993

Principal address: 23 Mill Lane
Saffron Walden
Essex CB10 2AS

Trustees: Ian Sutherland
Anthony Mason (resigned 9 August 2021)
Rosemarie Strengtholt
Matthew Vaughan (appointed 9 August 2021)

Principal professional advisers: Bankers: Lloyds Bank Plc
3 King Street
Saffron Walden
Essex CB10 1HF

Independent Examiner: Tracy Todman
14, Audley Road
Saffron Walden
Essex CB11 3HW

Structure, governance and management

Arab Vision was established by trust deed on 30 August 2013. The Trustees meet as required. The minimum number of Trustees is three but there is no maximum. All Trustees must subscribe and adhere to, in belief and lifestyle, the Statement of beliefs. Trustees are appointed by a simple majority at a properly convened meeting of the Trustees.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom accounting statements.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity during the year then ended.

REPORT OF THE TRUSTEES *(continued)*

In preparing those financial statements, the Trustees should follow best practice and are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with:

- the Charities Act 2011
- the Statement of Recommended Practice "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) dated 16 July 2014
- Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102)
- the charity's Trust Deed

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps towards the prevention and detection of fraud and other regularities.

Objectives and activities

Arab Vision's objectives are to advance the Christian religion amongst the Arabic people, through the production of television programmes and other media messages of an evangelistic and teaching nature.

Risk management

As the charity has no employees, property or clients and does not provide advice or services, the Trustees do not foresee any risks other than the synchronous death of all Trustees or the possibility of fraud by any of the Trustees. Since Trustees may not indemnify themselves against damages for fraud or negligence they see no need to safeguard against this risk.

The Trustees are well aware, apart from meeting Arab Vision's own operating costs, they are choosing to deploy funds at their disposal in a region of the world characterised by social, economic and political instability. They accept that these factors bring to the work of Arab Vision an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

ARAB VISION

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REPORT OF THE TRUSTEES (continued)

Public benefit

Arab Vision's ministry benefits Arabic people wishing to explore the Christian message, both in the Arab World and further afield, through media communications and personal conversations. They are provided freely without obligation or cost.

Television programmes are made available to a number of satellite broadcasters and also on Youtube and other forms of social media. They are made available without any form of detriment to viewers' personal circumstances. The aim of all activities is to inform and to engage the viewer about the Christian religion consistent with Arab Vision's objectives.

The Trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the the aims and objectives they have set. All activities recorded above therefore reflect the Trustees' desire to follow the aims of Arab Vision and to meet the requirements of general Public Benefit.

Achievements and performance

Our income comes largely from individuals and other charities. We are grateful to all our supporters for entrusting us with this ministry.

Financial review

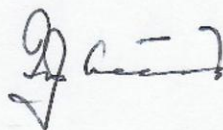
During the year income totalled £34,355 (2020: £31,641) and expenditure totalled £20,938 (2020: £31,615) resulting in net incoming resources of £13,417 (2020: £26).

The Trustees have reviewed their reserves policy and, having regard to the normal level of income and expenditure, the level of reserves should be not less than £1,500. At 31 December 2021, the reserves were £15,939 (2020: £2,522). This level of reserves is exceptional. Most of it will be expended in 2022.

Future plans

The Trustees will continue to promote the work of Arab Vision through churches, personal contacts and other organisations to raise funds and prayer support for future television programmes and social media content.

The report was approved by the Trustees on 26 October 2022 and was signed on their behalf by:



Ian Sutherland
Trustee

ARAB VISION

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INDEPENDENT EXAMINER'S REPORT

Responsibilities and basis of report

I report to the Trustees on my examination of the accounts of Arab Vision ("the Trust") for the year ended 31 December 2021, as set out on pages 6 to 12.

As the charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no 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.



Tracy Todman FCA
14 Audley Road,
Saffron Walden
Essex CB11 3HW

ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming resources					
Donations and legacies		34,355	-	34,355	31,641
Total incoming resources	2	<u>34,355</u>	<u>-</u>	<u>34,355</u>	<u>31,641</u>
Resources expended					
Charitable activities		19,400	-	19,400	30,000
Support costs		1,538	-	1,538	1,615
Total resources expended	3	<u>20,938</u>	<u>-</u>	<u>20,938</u>	<u>31,615</u>
Net incoming/(outgoing) resources		13,417	-	13,417	26
Balances brought forward at 1 January 2021		2,522	-	2,522	2,496
Balance carried forward at 31 December 2021		<u>15,939</u>	<u>-</u>	<u>15,939</u>	<u>2,522</u>

The accompanying notes on pages 8 to 12 are an integral part of these financial statements.

Annual Report and Accounts for the year ended 31 December 2021

BALANCE SHEET

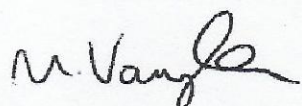
Current assets	Note	2021 £	2020 £
Debtors	8	115	945
Cash at bank and in hand		15,824	1,885
		<u>15,939</u>	<u>2,830</u>
Creditors: amounts falling due within one year	9	-	(308)
Net assets	11	<u>15,939</u>	<u>2,522</u>
Represented by:			
Unrestricted funds		15,939	2,522
Restricted funds		-	-
Total charity funds	10	<u>15,939</u>	<u>2,522</u>

The accompanying notes on pages 8 to 12 are an integral part of these financial statements.

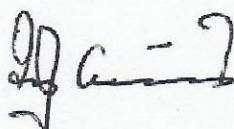
The Trustees acknowledge their responsibility for ensuring the charity keeps proper accounting records in accordance with the requirements of the Charities Act 2011, as more fully set out in the "Statement of Trustees' responsibilities" in the Trustees Report.

The financial statements on pages 6 to 12 were approved by the Trustees on

26 October 2022



Matthew Vaughan
Trustee



Ian Sutherland
Trustee

ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) issued on October 2019, with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements include all transactions, assets and liabilities for which the Trustees are responsible in law.

Incoming resources

Voluntary income includes donations, gifts and grants from other trusts and is recognised in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability. Grants and donations are only recognised in the SoFA when the general income recognition criteria are met. (5.10 to 5.12 FRS102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift, is recognised at the same time as underlying donation and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Resources expended

All expenditure is taken into account on an accruals basis in accordance with normal accounting principles. Support costs are the costs of printing and distributing a newsletter four or five times a year, other publicity material, postage and bank charges.

ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

Resources expended *(continued)*

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. No resources were expended on governance costs in 2021 (2020: nil). When governance costs are incurred they are disclosed separately in the accounts.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy.

Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Funds

The unrestricted funds are not the subject of any restrictions regarding their use and are available for the purposes of the charity, as set out in its governing document.

From time to time the charity receives restricted gifts, usually in response to a specific appeal. It is the policy of the Trustees to monitor carefully the application of the funds in accordance with the restrictions placed upon them.

Taxation

The charity is exempt from income and corporation tax to the extent that its income is applicable to charitable purposes only. Value Added Tax is not recoverable by the charity and, when incurred, is included in the relevant costs in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand is held to meet short-term cash commitments as they fall due rather than for investment purposes and includes all cash equivalents held in the form of short-term highly liquid investments. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. A cash equivalent will normally have a short maturity of, say, three months or less from the date of acquisition.

ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS (continued)

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Voluntary income:				
Gifts from individuals	15,880	-	15,880	11,415
Gifts from churches	135	-	135	135
Grants from other Trusts	16,970	-	16,970	18,700
Gift Aid	1,370	-	1,370	1,391
Total incoming resources	34,355	-	34,355	31,641

3 RESOURCES EXPENDED

(a) Charitable activities

Grants awarded:				
Christmas programme	6,000	-	6,000	6,500
"Who do you say that I am?"	11,400	-	11,400	-
Follow Up team	2,000	-	2,000	5,000
The Gospel for Yemen	-	-	-	7,000
Young people in the bible	-	-	-	5,000
"The bawaab's daughter"	-	-	-	3,500
Timothy project	-	-	-	3,000
	19,400	-	19,400	30,000

(b) Support costs

Regular newsletters	1,098	-	1,098	1,380
Subscription	185	-	185	185
Bank charges	30	-	30	49
Miscellaneous	225	-	225	1
	1,538	-	1,538	1,615
Total resources expended	20,938	-	20,938	31,615

ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

4 STAFF COSTS AND EMOLUMENTS

The charity had no employees during the year (2020: nil).

5 TRUSTEES REMUNERATION

No remuneration was paid to the Trustees during the year (2020: nil).

6 INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner received no remuneration for the Independent Examination or other services during the year (2020: nil).

7 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (2020: nil).

8 DEBTORS

	2021	2020
	£	£
Gift Aid	<u>115</u>	<u>945</u>

9 CREDITORS

Sundry creditors	<u>-</u>	<u>308</u>
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ARAB VISION

Annual Report and Accounts for the year ended 31 December 2021

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

10 FUNDS - MOVEMENTS IN THE YEAR

	Unrestricted Funds £	Restricted Funds £	Total £
Balance at 1 January 2021	2,522	-	2,522
Incoming resources	34,355	-	34,355
Resources expended	(20,938)	-	(20,938)
Balance at 31 December 2021	15,939	-	15,939
Balance at 1 January 2020	2,396	100	2,496
Incoming resources	28,641	3,000	31,641
Resources expended	(28,615)	(3,000)	(31,615)
Transfer between funds	100	(100)	-
Balance at 31 December 2020	2,522	-	2,522

11 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Debtors	115	-	115	945
Cash at bank and in hand	15,824	-	15,824	1,885
Creditors	-	-	-	(308)
	15,939	-	15,939	2,522