

MIDDLE EAST CONCERN - UK

England & Wales · Charity number 1158373

Details

Other names MIDDLE EAST CONCERN, MEC

Status Registered

Legal form CIO

Registered 2014-08-27

Register [View on the Charity Commission register](#)

Contact

Address PO Box 1376
Luton
LU1 9PP

Phone 01582733742

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, TO PROMOTE HUMAN RIGHTS (AS SET OUT IN ARTICLE 9 "FREEDOM OF THOUGHT, CONSCIENCE AND RELIGION" OF THE EUROPEAN CONVENTION FOR THE PROTECTION OF HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS) THROUGHOUT THE WORLD BY ALL OR ANY OF THE FOLLOWING MEANS: • MONITORING ABUSES OF HUMAN RIGHTS • SEEKING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE • RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE • RESEARCH INTO HUMAN RIGHTS ISSUES • EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS • INTERNATIONAL ADVOCACY OF HUMAN RIGHTS

Activities: MONITORING ABUSES OF HUMAN RIGHTS SEEKING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSE RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSE RESEARCH INTO HUMAN RIGHTS ISSUES EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS 0001

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Abu Dhabi
- Algeria
- Egypt
- Iran
- Iraq
- Israel
- Jordan
- Lebanon
- Libya
- Mauritania
- Morocco
- Occupied Palestinian Territories
- Saudi Arabia
- Somalia
- Sudan
- Syria
- Tunisia
- Turkey
- Yemen
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£497,647	£492,424	-	-
2023-12-31	£436,246	£485,975	-	-
2022-12-31	£532,680	£497,494	£126,222	4
2021-12-31	£324,850	£376,262	-	-
2020-12-31	£483,100	£415,727	-	-

Trustees

Name	Role	Appointed
ASHRAF SALIB BASTOUROUS FARAHAT		2014-08-27
Sarah Elizabeth Mhamdi		2024-04-11
TANAS ALQASSIS		2018-02-28

MIDDLE EAST CONCERN - UK

England & Wales - Charity number 1158373

Accounts

Middle East Concern - UK

Report and Accounts

Year ended 31st December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MIDDLE EAST CONCERN - UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mr A Farahat Mr T Alqassis Mrs A Fard (resigned 11 April 2024) Ms S Mhamdi (appointed 11 April 2024)
Key Staff	Mr D Hoffman (Executive Director)
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	16-22 St Thomas Road Luton LU2 7UY
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution.

The object of the charity is, for the public benefit, to promote human rights (as set out in Article 9 "Freedom of Thought, Conscience and Religion" of the European Convention for the Protection of Human Rights and Fundamental Freedoms) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Seeking redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Educating the public about human rights
- International advocacy of human rights

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

MEC-UK has provided direct support to victims in 382 cases of persecution in different countries of the MENA region. This includes:

- o Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to the persecution they are facing (162 cases)
- o Finding local solutions to address the abuses they are facing (e.g. supplying them with a lawyer or finding a safe house that can provide shelter) (32 cases)
- o Mobilizing prayer worldwide for the victims of persecution (106 cases)
- o Political advocacy on behalf of victims of persecution (56 cases)
- o Assisting those facing severe threats to relocate to a safe place, where possible within the same country or the wider MENA region; or else outside of the MENA region (25 cases)
- o Financially supporting the families of those martyred or imprisoned for their faith and those in need of legal assistance (107 cases)

(Most cases saw more than one form of support)

MIDDLE EAST CONCERN - UK
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Summary of the charity's main activities and achievements (continued)

MEC-UK strongly believes in cooperation with other like-minded organizations to promote cooperation and synergy and avoid duplication. In the period covered by this report:

- o MEC-UK staff and consultants served on the leadership teams of several collaborative efforts:
 - the Religious Liberty Partnership (a Partnership of major Christian organizations that support the persecuted church)
 - A regional consultation that brings together Christian leaders from Sudan.
- o MEC-UK cooperated with Open Doors, CSW and Articles 18 in the production, presentation and promotion of two reports on Iranian Christians. These reports were widely used for advocacy and asylum purposes.
- o MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria and Libya among government officials and members of parliament in several countries in Europe, North America, South America, Oceania and Africa.
- o MEC-UK joints other organizations in different submissions to several United Nations mechanisms on Algeria and Iran.

MEC-UK staff and contractors travelled inside the MENA region, and neighbouring countries, to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution. They met with Christians from Algeria, Bahrain, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Northern Cyprus, Oman, Qatar, Saudi Arabia, Somali Region, Sudan, Tunisia, Turkey, United Arab Emirates and Yemen.

MEC-UK staff and contractors travelled outside of the MENA region to challenge the church worldwide to pray for and otherwise support the suffering church in the Middle East and North Africa, and to meet with politicians and government officials from many countries to work with them in advocating for persecuted Christians in the Middle East and North Africa (both for individual victims and the challenge discriminatory laws and policies). They met with contacts in Brazil, Colombia, Ethiopia, Hungary, Kenya, the Netherlands, Norway, the United Kingdom and the United States.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Volunteers

Due to the nature of its work, the charity does not make use of volunteers on a significant scale.

MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

The charity is governed by its trustees, with senior management responsible for day-to-day operational decision-making. As part of a wider network, Middle East Concern-UK (MEC-UK) cooperates with the unincorporated association Middle East Concern and Middle East Concern-USA (a registered charity in the USA). These entities discuss possible ways of cooperation, but the trustees of MEC-UK make all the final decisions involving MEC-UK's policies and activities.

Incoming trustees have a conversation with senior management to get an overview of the history and activities of the charity and they have a conversation with the chair re. the role and functioning of the board of trustees; Both of these meetings are interactive (they can ask questions). In addition, they receive in writing a copy of the constitution and the previous year's accounts.

Executive pay is reviewed on a regular basis, and adjusted to reflect external data, particularly cost-of-living increases.

Financial review

During the year income increased by £61,401, to £497,647, and expenditure increased by £6,448, to £492,424. As a result, there was an operational surplus for the year of £5,223 compared to a deficit for the year of £49,730 in 2023. After net movements in the value of cash held in foreign currencies, the charity's net assets, all of which are represented by unrestricted net current assets, increased by £5,113 (2023: decrease of £50,156) to £81,178 (2023: £76,065).

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure (approximately £160,000) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £75,299 and was not in compliance with the policy. Due to challenges with some of its donors failing to meet their pledges, the trustees realise that it will require some time to expand their donor base and bring the reserves to the desired levels. The trustees forecast that unrestrictive cash will increase to approximately four months of operational expenditure by the end of 2026, 5 months of operational expenditure by the end of 2027 and six months of operational expenditure by the end of 2028. They have determined that the reserves held are currently adequate to allow for current fluctuations in income and expenditure.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The trustees are well aware, apart from meeting the charity'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 the charity an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

mandi 8

mandi 8 (Oct 29, 2025 11:55:24 GMT)

SARAH MHAMDI (CHAIR OF TRUSTEES)

Oct 29, 2025

Date: _____

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MIDDLE EAST CONCERN - UK
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 11.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity'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

Since the Charity'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 in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

Lisa Darby

Lisa Darby (Oct 29, 2025 13:20:28 GMT)

Lisa Darby FCA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 29, 2025

MIDDLE EAST CONCERN - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	369,626	123,861	493,487	436,246
Charitable activities	4	3,082	-	3,082	-
Investments	5	1,079	-	1,079	-
Total income and endowments		373,786	123,861	497,647	436,246
EXPENDITURE ON:					
Charitable activities	6	368,563	123,861	492,424	485,975
Total expenditure		368,563	123,861	492,424	485,975
Net income/(expenditure)		5,223	-	5,223	(49,730)
Transfers between funds	12	-	-	-	-
		5,223	-	5,223	(49,730)
Other recognised gains/(losses):					
Other gains/(losses)		(110)	-	(110)	(426)
Net movement in funds		5,113	-	5,113	(50,156)
Reconciliation of funds:					
Total funds brought forward		76,065	-	76,065	126,221
Total funds carried forward	12	81,178	-	81,178	76,065

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 9-15 form part of these accounts.

MIDDLE EAST CONCERN - UK

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
CURRENT ASSETS					
Debtors	8	13,403	-	13,403	12,095
Cash at bank and in hand	9	75,299	-	75,299	103,893
		88,702	-	88,702	115,988
CREDITORS: Amounts falling due within one year					
	10	(7,524)	-	(7,524)	(39,923)
TOTAL NET ASSETS					
		81,178	-	81,178	76,065
FUND BALANCES					
Unrestricted Funds	12				
General funds		81,178	-	81,178	76,065
		81,178	-	81,178	76,065
Restricted Funds		-	-	-	-
		81,178	-	81,178	76,065

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

mandi 8

mandi 8 (Oct 29, 2025 11:55:24 GMT)

SARAH MHAMDI (CHAIR OF TRUSTEES)

Date: Oct 29, 2025

Charity number: 1158373

The notes on pages 9-15 form part of these accounts.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements 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 UK and Republic of Ireland (FRS 102) ("the Charities SORP)", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations of cash and similar	20,151	-	20,151	29,328
Other grants receivable	349,475	123,861	473,335	406,917
	<u>369,626</u>	<u>123,861</u>	<u>493,487</u>	<u>436,246</u>

4 Income from charitable activities

	2024 £	2023 £
Retreats and events	2,084	-
Other income	998	-
	<u>3,082</u>	<u>-</u>

5 Investment income

	2024 £	2023 £
Bank interest	1,079	-
	<u>1,079</u>	<u>-</u>

6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a Costs incurred directly on specific activities				
Staff and consultants: field work (note 7)	155,146	4,983	160,129	139,168
Staff and consultants: advocacy (note 7)	86,093	22,761	108,854	63,310
Training	3,848	-	3,848	5,294
Travel	28,159	-	28,159	34,616
Grants payable (note 6c)	14,619	96,117	110,736	179,495
	<u>287,865</u>	<u>123,861</u>	<u>411,726</u>	<u>421,882</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable expenditure (continued)

b Costs incurred on support & administration

Governance costs

Accounts preparation and independent examination	4,320	-	4,320	4,080
Trustee and partnership meetings	14,111	-	14,111	5,404
	18,431	-	18,431	9,484
Staff: management and admin (note 7)	45,677	-	45,677	37,458
Bank and currency exchange charges	650	-	650	621
Communication	1,278	-	1,278	1,512
Publicity and promotions	39	-	39	33
Office facilities and supplies	13,204	-	13,204	13,600
Insurance and professional fees	1,419	-	1,419	1,385
	80,698	-	80,698	64,093
Total expenditure	368,563	123,861	492,424	485,975

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £831 (2023: £744) to Stewardship for payroll bureau services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Support for persecuted Christians	64,305	46,431	110,736
	<u>64,305</u>	<u>46,431</u>	<u>110,736</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Support for persecuted Christians	111,138	68,356	179,495
	<u>111,138</u>	<u>68,356</u>	<u>179,495</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2024	2023
	£	£
Gross wages and salaries	147,097	96,713
Social security	10,278	4,581
Pension costs	7,149	4,680
Other employment costs	831	744
Total staff costs	<u>164,524</u>	<u>106,717</u>
Costs of consultants	150,136	133,964
	<u>314,661</u>	<u>240,680</u>

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 6a and 6b above) on the basis of time spent in each activity for each individual employee or consultant.

The average monthly number of employees during the year was 4 (2023: 3).

No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to the one member of key management in the year amounted to £51,886 of salary and £2,560 of employer pension contributions (2023: £46,187 of salary and £2,397 of employer pension contributions).

No remuneration was paid to any trustee during the period or the prior year, nor to any person connected to them.

8 Debtors

	2024	2023
	£	£
Amounts due from charitable activities	12,877	11,617
Prepayments and accrued income	526	479
	<u>13,403</u>	<u>12,095</u>

9 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	71,786	101,771
Petty cash	3,513	2,122
	<u>75,299</u>	<u>103,893</u>

10 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Pension contributions	890	577
Other creditors	1,282	6,168
Accruals	5,353	33,178
	<u>7,524</u>	<u>39,923</u>

11 Pension commitments

During the year employer's pension contributions totalling £7,149 (2023: £4,680) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date totalled £890 (2023: £577).

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	76,065	373,786	(368,563)	-	(110)	81,178
Total Unrestricted Funds	76,065	373,786	(368,563)	-	(110)	81,178
<i>Restricted Funds</i>						
Support for persecuted Christians	-	96,117	(96,117)	-	-	-
Support for staff costs	-	27,744	(27,744)	-	-	-
	-	123,861	(123,861)	-	-	-
Aggregate of funds	76,065	497,647	(492,424)	-	(110)	81,178

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Debtors	13,403			13,403
Cash at bank and in hand	75,299	-	-	75,299
Creditors falling due within one year	(7,524)			(7,524)
	81,178	-	-	81,178

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	126,221	320,812	(370,542)	-	(426)	76,065
Total Unrestricted Funds	126,221	320,812	(370,542)	-	(426)	76,065
<i>Restricted Funds</i>						
Support for persecuted Christians	-	95,458	(95,458)	-	-	-
Support for staff costs	-	19,975	(19,975)	-	-	-
	-	115,434	(115,434)	-	-	-
Aggregate of funds	126,221	436,246	(485,975)	-	(426)	76,065

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Debtors	12,095	-	-	12,095
Cash at bank and in hand	103,893	-	-	103,893
Creditors falling due within one year	(39,923)	-	-	(39,923)
	76,065	-	-	76,065

13 Transactions with related parties

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

MIDDLE EAST CONCERN - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	369,626		123,861	493,487	320,812	-	115,434	436,246
Charitable activities	4	3,082			3,082	-			-
Investments	5	1,079			1,079	-			-
Total income and endowments		373,786	-	123,861	497,647	320,812	-	115,434	436,246
EXPENDITURE ON:									
Charitable activities:	6	368,563		123,861	492,424	370,542		115,434	485,975
Total Expenditure		368,563	-	123,861	492,424	370,542	-	115,434	485,975
Net income/(expenditure)		5,223	-	-	5,223	(49,730)	-	-	(49,730)
Transfers between funds	12	-	-	-	-	-	-	-	-
		5,223	-	-	5,223	(49,730)	-	-	(49,730)
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets					-				-
Actuarial gains/(losses) on defined benefit pension schemes	11				-				-
Other gains/(losses)		(110)	-	-	(110)	(426)			(426)
Net movement in funds		5,113	-	-	5,113	(50,156)	-	-	(50,156)
Reconciliation of funds:									
Total funds brought forward		76,065	-	-	76,065	126,221	-	-	126,221
Total funds carried forward	12	81,178	-	-	81,178	76,065	-	-	76,065

MIDDLE EAST CONCERN - UK

England & Wales - Charity number 1158373

Accounts

Middle East Concern - UK

Report and Accounts

Year ended 31st December 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MIDDLE EAST CONCERN - UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mr A Farahat Mr T Alqassis Mrs A Fard (resigned 11 April 2024) Ms S Mhamdi (appointed 11 April 2024)
Key Staff	Mr D Hoffman (Executive Director)
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	45 Crescent Road Luton LU2 0AH
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution.

The object of the charity is, for the public benefit, to promote human rights (as set out in Article 9 "Freedom of Thought, Conscience and Religion" of the European Convention for the Protection of Human Rights and Fundamental Freedoms) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Seeking redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Educating the public about human rights
- International advocacy of human rights

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

MEC-UK has provided direct support to victims in 327 cases of persecution in different countries of the MENA region. This includes:

- o Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to the persecution they are facing (173 cases)
- o Finding local solutions to address the abuses they are facing (e.g. supplying them with a lawyer or finding a safe house that can provide shelter) (25 cases)
- o Mobilizing prayer worldwide for the victims of persecution (159 cases)
- o Political advocacy on behalf of victims of persecution (72 cases)
- o Assisting those facing severe threats to relocate to a safe place, where possible within the same country or the wider MENA region; or else outside of the MENA region (23 cases)
- o Financially supporting the families of those martyred or imprisoned for their faith and those in need of legal assistance (129 cases)

(Most cases saw more than one form of support)

MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Summary of the charity's main activities and achievements (continued)

MEC-UK strongly believes in cooperation with other like-minded organizations to promote cooperation and synergy and avoid duplication. In the period covered by this report:

- o MEC-UK staff and consultants served on the leadership teams of several collaborative efforts:

- the Religious Liberty Partnership (a Partnership of major Christian organizations that support the persecuted church)

- Several regional consultations that bring together Christian leaders from the countries and other involved in ministry in these countries: on Sudan and the Central Middle East.

- o MEC-UK cooperated with Open Doors, CSW and Articles 18 in the production, presentation and promotion of two reports on Iranian Christians. These reports were widely used for advocacy and asylum purposes.

- o MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria among government officials and members of parliament in several countries in Europe, North America, South America, Oceania and Africa.

- o MEC-UK joints other organizations in different submissions to several United Nations mechanisms on Algeria, Iran and Turkey

MEC-UK staff and contractors travelled inside the MENA region, and neighbouring countries, to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution. They met with Christians from Algeria, Bahrain, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Northern Cyprus, Oman, Qatar, Saudi Arabia, Somali Region, Sudan, Tunisia, Turkey, United Arab Emirates and Yemen.

MEC-UK staff and contractors travelled outside of the MENA region to challenge the church worldwide to pray for and otherwise support the suffering church in the Middle East and North Africa, and to meet with politicians and government officials from many countries to work with them in advocating for persecuted Christians in the Middle East and North Africa (both for individual victims and the challenge discriminatory laws and policies). They met with contacts in Brazil, Colombia, Ethiopia, Hungary, Kenya, the Netherlands, Norway, the United Kingdom and the United States.

In 2023 MEC-UK has provided training at 4 separate events:

- o MEC-UK provided training to BMB's, and those working with them, from Jordan, Syria and Iraq. This was a 1 day event and included sessions on how to prepare for persecution and how to respond to persecution. There were 35 participants.

MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Summary of the charity's main activities and achievements (continued)

o MEC-UK provided training at a gathering of Christians from most MENA countries. The 3 days seminar covered topics related to human rights awareness, how to support local Christians facing persecution, IT security, the MENA legal system, how to handle being interrogated and crisis management. There were 135 participants.

o MEC-UK provided training at a gathering of Christian leaders from the Arabian Peninsula. Topics included human rights awareness, how to support local Christians facing persecution, and how to handle being interrogated

o MEC-UK provided training to follow-up staff of a large Christian media ministry working in the MENA region. Topics included how to support believers facing persecution.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Volunteers

Due to the nature of its work, the charity does not make use of volunteers on a significant scale.

Structure, Governance and Management

The charity is governed by its trustees, with senior management responsible for day-to-day operational decision-making. As part of a wider network, Middle East Concern - UK cooperates with the unincorporated association Middle East Concern and Middle East Concern-USA (a registered charity in the USA). These entities discuss possible ways of cooperation, but the trustees of MEC-UK make all the final decisions involving MEC-UK's policies and activities.

Incoming trustees have a conversation with senior management to get an overview of the history and activities of the charity and they have a conversation with the chair re. the role and functioning of the board of trustees; Both of these meetings are interactive (they can ask questions). In addition, they receive in writing a copy of the constitution and the previous year's accounts.

Executive pay is reviewed on a regular basis, and adjusted to reflect external data, particularly cost-of-living increases.

Financial review

During the year income decreased by £96,434, to £436,246, and expenditure decreased by £11,518, to £485,975. As a result, there was a deficit for the year of £50,156 compared to a surplus for the year of £35,186 in 2022, primarily due to the timing of grant receipts. The charity's net assets, all of which are represented by unrestricted net current assets, decreased, to £76,065 (2022: £126,221)

MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £103,893 and was not in compliance with the policy. The trustees forecast that unrestricted cash will increase to approximately five months' of operational expenditure by the end of 2024, while intending to reach the level of the reserves policy again in the near future through fundraising. They have determined that the reserves held are currently adequate to allow for current fluctuations in income and expenditure.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The trustees are well aware, apart from meeting the charity'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 the charity an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Approval

This report was approved by the trustees and signed on their behalf by:

Tanas

Tanas (Oct 24, 2024 13:03 GMT+1)

TANAS ALQASSIS

Date: Oct 24, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MIDDLE EAST CONCERN - UK
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023 on pages 8 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 12.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity'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.

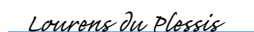
Independent examiner's statement

Since the Charity'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 in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.


Lourens du Plessis (Oct 24, 2024 14:21 GMT+1)

Lourens du Plessis ACA CA(SA)
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 24, 2024

MIDDLE EAST CONCERN - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	320,812	115,434	436,246	532,680
Total income and endowments		<u>320,812</u>	<u>115,434</u>	<u>436,246</u>	<u>532,680</u>
EXPENDITURE ON:					
Charitable activities	4	370,542	115,434	485,975	497,494
Total expenditure		<u>370,542</u>	<u>115,434</u>	<u>485,975</u>	<u>497,494</u>
Net income/(expenditure)		(49,730)	-	(49,730)	35,186
Transfers between funds	10	-	-	-	-
		<u>(49,730)</u>	<u>-</u>	<u>(49,730)</u>	<u>35,186</u>
Other recognised gains/(losses):					
Other gains/(losses)		(426)	-	(426)	(128)
Net movement in funds		<u>(50,156)</u>	<u>-</u>	<u>(50,156)</u>	<u>35,058</u>
Reconciliation of funds:					
Total funds brought forward		126,221	-	126,221	91,163
Total funds carried forward	10	<u>76,065</u>	<u>-</u>	<u>76,065</u>	<u>126,221</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 10-16 form part of these accounts.

MIDDLE EAST CONCERN - UK

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
CURRENT ASSETS					
Debtors	6	12,096	-	12,096	38,824
Cash at bank and in hand	7	103,893	-	103,893	99,093
		115,989	-	115,989	137,917
CREDITORS: Amounts falling due within one year					
	8	(39,924)	-	(39,924)	(11,696)
TOTAL NET ASSETS		<u>76,065</u>	<u>-</u>	<u>76,065</u>	<u>126,221</u>
FUND BALANCES					
Unrestricted Funds	10				
General funds		<u>76,065</u>	<u>-</u>	<u>76,065</u>	<u>126,221</u>
		76,065	-	76,065	126,221
Restricted Funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>76,065</u>	<u>-</u>	<u>76,065</u>	<u>126,221</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Tanas
Tanas (Oct 24, 2024 13:03 GMT+1)

TANAS ALQASSIS

Date: Oct 24, 2024

Charity number: 1158373

The notes on page 10-16 form part of these accounts.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements 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 UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith and promotion of human rights by supporting persecuted Christians, and all income from donations, legacies and charitable activities is in respect of this one activity.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.

ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.

iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations of cash and similar	29,328	-	29,328	21,037
Other grants receivable	291,484	115,434	406,917	511,643
	<u>320,812</u>	<u>115,434</u>	<u>436,246</u>	<u>532,680</u>

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a Costs incurred directly on specific activities				
Staff and consultants: field work (note 5)	134,033	5,135	139,168	148,208
Staff and consultants: advocacy (note 5)	48,469	14,841	63,310	102,628
Training	5,294	-	5,294	3,285
Translation	-	-	-	600
Travel	34,616	-	34,616	31,512
Grants payable (note 8c)	84,036	95,458	179,495	146,131
	<u>306,448</u>	<u>115,434</u>	<u>421,882</u>	<u>432,365</u>
b Costs incurred on support & administration				
Governance costs				
Accounts preparation and independent examination	4,080	-	4,080	3,840
Trustee and partnership meetings	5,404	-	5,404	9,912
	<u>9,484</u>	<u>-</u>	<u>9,484</u>	<u>13,752</u>
Staff: management and admin (note 5)	37,458	-	37,458	37,631
Bank and currency exchange charges	621	-	621	572
Communication	1,512	-	1,512	985
Publicity and promotions	33	-	33	-
Office facilities and supplies	13,600	-	13,600	10,846
Insurance and professional fees	1,385	-	1,385	1,343
	<u>64,093</u>	<u>-</u>	<u>64,093</u>	<u>65,129</u>
Total expenditure	<u>370,542</u>	<u>115,434</u>	<u>485,975</u>	<u>497,494</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £744 (2022: £695) to Stewardship for payroll bureau services.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

c Grants payable

	Institutions	Individuals	2023
	£	£	£
Support for persecuted Christians	111,138	68,356	179,495
	<u>111,138</u>	<u>68,356</u>	<u>179,495</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Support for persecuted Christians	85,379	60,753	146,131
	<u>85,379</u>	<u>60,753</u>	<u>146,131</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2023	2022
	£	£
Gross wages and salaries	96,713	96,018
Social security	4,581	5,113
Pension costs	4,680	4,680
Other employment costs	744	695
Total staff costs	<u>105,973</u>	<u>106,505</u>
Costs of consultants	133,964	181,963
	<u>239,936</u>	<u>288,468</u>

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 4a and 4b above) on the basis of time spent in each activity for each individual employee or consultant.

The average monthly number of employees during the year was 3 (2022: 3).

No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to the one member of key management in the year amounted to £46,187 of salary and £2,397 of employer pension contributions (2022: £46,187 of salary and £2,397 of employer pension contributions).

No remuneration was paid to any trustee during the period or the prior year, nor to any person connected to them.

6 Debtors

	2023	2022
	£	£
Amounts due from charitable activities	11,617	38,345
Prepayments and accrued income	479	479
	<u>12,096</u>	<u>38,824</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	101,771	97,169
Petty cash	2,122	1,925
	<u>103,893</u>	<u>99,093</u>

8 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Pension contributions	577	577
Other creditors	6,168	6,281
Accruals	33,178	4,838
	<u>39,924</u>	<u>11,696</u>

9 Pension commitments

During the year employer's pension contributions totalling £4,680 (2022: £4,680) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date totalled £577 (2022: £577).

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	126,221	320,812	(370,542)	-	(426)	76,065
Total Unrestricted Funds	<u>126,221</u>	<u>320,812</u>	<u>(370,542)</u>	<u>-</u>	<u>(426)</u>	<u>76,065</u>
<i>Restricted Funds</i>						
Support for persecuted Christians	-	95,458	(95,458)	-	-	-
Support for staff costs	-	19,975	(19,975)	-	-	-
	<u>-</u>	<u>115,434</u>	<u>(115,434)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Aggregate of funds	<u>126,221</u>	<u>436,246</u>	<u>(485,975)</u>	<u>-</u>	<u>(426)</u>	<u>76,065</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2023
	General funds	Designated funds	funds	
	£	£	£	£
Debtors	12,096			12,096
Cash at bank and in hand	103,893	-	-	103,893
Creditors falling due within one year	(39,924)			(39,924)
	<u>76,065</u>	<u>-</u>	<u>-</u>	<u>76,065</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	65,479	366,464	(304,906)	(688)	(128)	126,221
Total Unrestricted Funds	<u>65,479</u>	<u>366,464</u>	<u>(304,906)</u>	<u>(688)</u>	<u>(128)</u>	<u>126,221</u>
<i>Restricted Funds</i>						
Support for persecuted Christians	25,684	119,759	(146,131)	688	-	-
Support for staff costs	-	46,456	(46,456)	-	-	-
	<u>25,684</u>	<u>166,216</u>	<u>(192,588)</u>	<u>688</u>	<u>-</u>	<u>-</u>
Aggregate of funds	<u>91,163</u>	<u>532,680</u>	<u>(497,494)</u>	<u>-</u>	<u>(128)</u>	<u>126,221</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2022
	General funds	Designated funds	funds	
	£	£	£	£
Debtors	38,824	-	-	38,824
Cash at bank and in hand	99,093	-	-	99,093
Creditors falling due within one year	(11,696)	-	-	(11,696)
	<u>126,221</u>	<u>-</u>	<u>-</u>	<u>126,221</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Transactions with related parties

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

MIDDLE EAST CONCERN - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	320,812		115,434	436,246	366,464	-	166,216	532,680
Total income and endowments		320,812	-	115,434	436,246	366,464	-	166,216	532,680
EXPENDITURE ON:									
Charitable activities:	4	370,542		115,434	485,975	304,906		192,588	497,494
Total Expenditure		370,542	-	115,434	485,975	304,906	-	192,588	497,494
Net income/(expenditure)		(49,730)	-	-	(49,730)	61,558	-	(26,372)	35,186
Transfers between funds	10	-	-	-	-	(688)	-	688	-
		(49,730)	-	-	(49,730)	60,870	-	(25,684)	35,186
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets					-				-
Actuarial gains/(losses) on defined benefit pension schemes	9				-				-
Other gains/(losses)		(426)	-	-	(426)	(128)			(128)
Net movement in funds		(50,156)	-	-	(50,156)	60,742	-	(25,684)	35,058
Reconciliation of funds:									
Total funds brought forward		126,221	-	-	126,221	65,479	-	25,684	91,163
Total funds carried forward	10	76,065	-	-	76,065	126,221	-	-	126,221

MIDDLE EAST CONCERN - UK

England & Wales - Charity number 1158373

Accounts

Middle East Concern - UK

Report and Accounts

Year ended 31 December 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MIDDLE EAST CONCERN - UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mr A Farahat Mr T Alqassis Mrs A Fard
Key Staff	Mr D Hoffman (Executive Director)
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	45 Crescent Road Luton LU2 0AH
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	Barclays Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is, for the public benefit, to promote human rights (as set out in Article 9 "Freedom of Thought, Conscience and Religion" of the European Convention for the Protection of Human Rights and Fundamental Freedoms) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Seeking redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Educating the public about human rights
- International advocacy of human rights

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

MEC-UK has provided direct support to victims in 269 cases of persecution in different countries of the MENA region. This includes:

- o Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to the persecution they are facing (144 cases)
- o Finding local solutions to address the abuses they are facing (e.g. supplying them with a lawyer or finding a safe house that can provide shelter) (27 cases)
- o Mobilizing prayer worldwide for the victims of persecution (149 cases)
- o Political advocacy on behalf of victims of persecution (51 cases)
- o Assisting those facing severe threats to relocate to a safe place, where possible within the same country or the wider MENA region; or else outside of the MENA region (29 cases)
- o Financially supporting the families of those martyred or imprisoned for their faith and those in need of legal assistance (116 cases)

(Most cases saw more than one form of support)

MEC-UK strongly believes in cooperation with other like-minded organizations to promote cooperation and synergy and avoid duplication. In the period covered by this report:

- o MEC-UK staff and consultants served on the leadership teams of several collaborative efforts:
 - the Religious Liberty Partnership (a Partnership of major Christian organizations that support the persecuted church)
 - Several regional consultations that bring together Christian leaders from the countries and other involved in ministry in these countries: on Sudan and the Middle East Majority Peoples Partnership
- o MEC-UK cooperated with Open Doors, CSW and Articles 18 in the production, presentation and use of a report on Christians in Iran. This report is widely used for advocacy and asylum purposes.
- o MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria among government officials and members of parliament in the European Union, USA, and individual European countries, including the Netherlands, Germany, France, the Nordic countries and the UK. We also cooperated with organizations to raise these issues at the United Nations.
- o MEC-UK joints other organizations in different submissions to several United Nations mechanisms on Sudan, Algeria and Iran

MIDDLE EAST CONCERN - UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

MEC-UK staff and contractors travelled inside the MENA region, and neighbouring countries, to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution. They met with Christians from Algeria, Bahrain, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Northern Cyprus, Oman, Qatar, Saudi Arabia, Somali Region, Sudan, Tunisia, Turkey, United Arab Emirates and Yemen.

MEC-UK staff and contractors travelled outside of the MENA region to challenge the church worldwide to pray for and otherwise support the suffering church in the Middle East and North Africa, and to meet with politicians and government officials from many countries to work with them in advocating for persecuted Christians in the Middle East and North Africa (both for individual victims and the challenge discriminatory laws and policies). They met with contacts in Austria, Brazil, Colombia, Ecuador, Hungary, Kenya, the Netherlands, Poland, the United Kingdom and the United States.

In the second half of 2022 MEC has provided training at three separated events:

- o MEC provided training to BMB's, and those working with them, from Jordan, Syria and Iraq. This was a 2 day event and included sessions on how to prepare for persecution and how to respond to persecution. There were 40 participants.
- o MEC provided training to a local NGO in Central Middle East. The two day seminar covered topics related to human rights investigation and incident reporting. There were 15 participants.
- o At a gathering of Christian leaders from most countries of the MENA region MEC gave training on how to prepare for and respond to persecution, IT Security and discipling BMB's under persecution. These were 3 sessions with a combined participation of 50 people.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

Volunteers

Due to the nature of its work, the charity does not make use of volunteers on a significant scale.

Structure, governance and management

The charity is governed by its trustees, with senior management responsible for day-to-day operational decision-making. As part of a wider network, Middle East Concern - UK cooperates with the unincorporated association Middle East Concern and Middle East Concern-USA (a registered charity in the USA). These entities discuss possible ways of cooperation, but the trustees of MEC-UK make all the final decisions involving MEC-UK's policies and activities.

Incoming trustees have a conversation with senior management to get an overview of the history and activities of the charity and they have a conversation with the chair re. the role and functioning of the board of trustees; Both of these meetings are interactive (they can ask questions). In addition, they receive in writing a copy of the constitution and the previous year's accounts.

Executive pay is reviewed on a regular basis, and adjusted to reflect external data, particularly cost-of-living increases.

MIDDLE EAST CONCERN - UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

During the year income was £532,680 (2021: £324,850) and expenditure was £497,494 (2021: £376,262) giving a net profit (before exchange gains and losses) of £35,186 (2021 deficit: £51,412). The charity's net assets increased to £126,221 (2021: £91,161).

The charity has seen a significant increase in grants received this year, due to an increased need for funds to respond to need for our services; we try to raise what is needed, according to the plans and budget for the year

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £99,093 not in compliance with the policy. However, the trustees met the requirement of their policy again in 2023 by raising additional funds.

Investments

The charity does not hold investments other than cash.

Fundraising

The charity does not employ dedicated staff for fundraising activities, and does not particularly raise funds directly from the public. The CEO spends a very limited amount of his time on donor management. Fundraising activities have been successful in raising additional funds to meet key objectives.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The trustees are well aware, apart from meeting the charity'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 the charity an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

Plans for the future

The charity plans to continue the main activities outlined above to meet the charity's objectives. The charity expects to be involved in much work that is reactive, where help is requested, as well as training and advocacy activities. The nature of the charity's work is such that it is difficult to predict or plan the specific activities.

MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Tanas Alqassis

Tanas Alqassis

Date: 26 October 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MIDDLE EAST CONCERN - UK
('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity'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

Since the Charity'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 in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 26 October 2023

MIDDLE EAST CONCERN - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	366,464	166,216	532,680	324,850
Total income and endowments		<u>366,464</u>	<u>166,216</u>	<u>532,680</u>	<u>324,850</u>
EXPENDITURE ON:					
Charitable activities	4	304,906	192,588	497,494	376,262
Total expenditure		<u>304,906</u>	<u>192,588</u>	<u>497,494</u>	<u>376,262</u>
Net income/(expenditure)		<u>61,558</u>	<u>(26,372)</u>	<u>35,186</u>	<u>(51,412)</u>
Transfers between funds	10	(688)	688	-	-
		<u>60,870</u>	<u>(25,684)</u>	<u>35,186</u>	<u>(51,412)</u>
Gains/(losses) on currency translation		(128)	-	(128)	(6,261)
Net movement in funds		<u>60,743</u>	<u>(25,684)</u>	<u>35,059</u>	<u>(57,673)</u>
Reconciliation of funds:					
Total funds brought forward		<u>65,479</u>	<u>25,684</u>	<u>91,163</u>	<u>148,835</u>
Total funds carried forward	10	<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing operations.

The notes on pages 10 to 14 form part of these accounts.

MIDDLE EAST CONCERN - UK
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
CURRENT ASSETS					
Debtors	6	38,824	-	38,824	1,201
Cash at bank and in hand	7	99,093	-	99,093	102,246
		<u>137,918</u>	<u>-</u>	<u>137,918</u>	<u>103,446</u>
CREDITORS: Amounts falling due within one year					
	8	11,696	-	11,696	12,285
Total assets less current liabilities		<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>
TOTAL NET ASSETS					
		<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>
FUND BALANCES					
	10				
Unrestricted funds					
General funds		126,221	-	126,221	65,479
Restricted funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>25,684</u>
		<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>

The financial statements were approved by the Board of Trustees on 26 October 2023 and were signed on its behalf by:

Tanas Alqassis

Tanas Alqassis

The notes on pages 10 to 14 form part of these accounts.

MIDDLE EAST CONCERN - UK
FOR THE YEAR ENDED 31 DECEMBER 2022
CASH FLOW STATEMENT

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>(3,025)</u>	<u>(45,736)</u>
Change in cash and equivalents in the reporting period		<u>(3,025)</u>	<u>(45,736)</u>
Cash and equivalents at the beginning of the year	b	102,246	154,243
Change in cash and equivalents due to exchange rate movements		<u>(128)</u>	<u>(6,261)</u>
Cash and cash equivalents at the end of the year	b	<u>99,093</u>	<u>102,246</u>

Analysis of changes in net debt:

	At start of year £	Any non-cash movements £	Cash-flows £	At end of year £
Cash	102,246	(128)	(3,025)	99,093
Total net funds / (debt)	<u>102,246</u>	<u>(128)</u>	<u>(3,025)</u>	<u>99,093</u>

NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	35,186	(51,412)
Adjustments for:		
(Increase)/decrease in debtors	(37,622)	1,948
Increase/(decrease) in creditors	(589)	3,728
Net cash provided by (used in) operating activities	<u>(3,025)</u>	<u>(45,736)</u>

Note b: Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank with immediate access	97,169	100,601
Notice deposits (with a term of three months or less)	-	-
Petty cash	1,925	1,645
Total cash and cash equivalents	<u>99,093</u>	<u>102,246</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements 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 UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith and promotion of human rights by supporting persecuted Christians, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations of cash and similar	21,037	-	21,037	18,802
Other grants receivable	345,427	166,216	511,643	306,048
	<u>366,464</u>	<u>166,216</u>	<u>532,680</u>	<u>324,850</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Costs incurred directly on specific activities			-	
Staff and consultants: field work (note 5)	143,034	5,174	148,208	115,516
Staff and consultants: advocacy (note 5)	61,346	41,283	102,628	82,496
Training	3,285	-	3,285	2,504
Translation	600	-	600	3,173
Travel	31,512	-	31,512	9,119
Grants payable (note 4c)	-	146,131	146,131	106,574
	<u>239,777</u>	<u>192,588</u>	<u>432,365</u>	<u>319,381</u>
b Costs incurred on support and administration				
Governance costs				
Accounts preparation and independent examination	3,840	-	3,840	3,360
Trustee and partnership meetings	9,912	-	9,912	-
	<u>13,752</u>	<u>-</u>	<u>13,752</u>	<u>3,360</u>
Staff: management and admin (note 5)	37,631	-	37,631	36,296
Bank and currency exchange charges	572	-	572	710
Communication	985	-	985	779
Publicity and promotions	-	-	-	556
Office facilities and supplies	10,846	-	10,846	13,859
Insurance and professional fees	1,343	-	1,343	1,320
	<u>65,129</u>	<u>-</u>	<u>65,129</u>	<u>56,881</u>
Total expenditure	<u>304,906</u>	<u>192,588</u>	<u>497,494</u>	<u>376,262</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £695 (2021: £632) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2022 £
Support for persecuted Christians	85,379	60,753	146,131
	<u>85,379</u>	<u>60,753</u>	<u>146,131</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Support for persecuted Christians	46,574	60,000	106,574
	<u>46,574</u>	<u>60,000</u>	<u>106,574</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages and salaries	96,713	93,180
Employer's national insurance contributions	5,113	5,203
Pension costs	4,680	4,468
Total staff costs	<u>106,505</u>	<u>102,851</u>
Costs of consultants	181,963	131,457
	<u>288,468</u>	<u>234,308</u>

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 4a and 4b above) on the basis of time spent in each activity for each individual employee or consultant.

The average monthly number of employees during the year was 3 (2021: 3).

No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any trustee during the period or the prior year, nor to any person connected to them.

Remuneration payable to the one member of key management in the year amounted to £46,187 of salary and £2,397 of employer pension contributions (2021: £45,060 of salary and £2,329 of employer pension contributions).

6 Debtors

	2022	2021
	£	£
Falling due within one year:		
Amounts due from charitable activities	38,345	-
Funds held by staff and consultants	-	766
Prepayments and accrued income	479	435
	<u>38,824</u>	<u>1,201</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank with immediate access	97,169	100,601
Petty cash	1,925	1,645
	<u>99,093</u>	<u>102,246</u>

8 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Pension contributions	577	556
Other creditors	6,281	990
Accruals	4,838	10,739
	<u>11,696</u>	<u>12,285</u>

9 Pension commitments

Employer's pension contributions for the year of £4,680 (2021: £4,468) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date were £577 (2021: £556).

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	65,479	366,464	(304,906)	(816)	126,221
	65,479	366,464	(304,906)	(816)	126,221
<i>Restricted Funds</i>					
Support for persecuted Christians	25,684	119,759	(146,131)	688	-
Support for staff costs	-	46,456	(46,456)	-	-
	25,684	166,216	(192,588)	688	-

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Debtors	38,824	-	-	38,824
Cash at bank and in hand	99,093	-	-	99,093
Current liabilities	(11,696)	-	-	(11,696)
	126,221	-	-	126,221

During the previous year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	134,103	157,246	(219,611)	(6,261)	65,477
	134,103	157,246	(219,611)	(6,261)	65,477
<i>Restricted Funds</i>					
Support for persecuted Christians	14,731	117,527	(106,574)	-	25,684
Support for staff costs	-	50,077	(50,077)	-	-
	14,731	167,604	(156,651)	-	25,684

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Debtors	1,201	-	-	1,201
Cash at bank and in hand	76,562	-	25,684	102,246
Current liabilities	(12,286)	-	-	(12,286)
	65,477	-	25,684	91,161

11 Transactions with related parties

During the year the charity:

- received donations totalling £nil (2021: £nil) from related parties (which includes trustees, anyone closely connected to them and key management).
- did not pay any expenses to or on behalf of the trustees (2021: £nil)

There have been no other transactions with related parties during the period.

MIDDLE EAST CONCERN - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	366,464	157,246	166,216	167,604	532,680	324,850
Charitable activities		-	-	-	-	-	-
Total income and endowments		366,464	157,246	166,216	167,604	532,680	324,850
EXPENDITURE ON:							
Charitable activities:	4	304,906	219,611	192,588	156,651	497,494	376,262
Total expenditure		304,906	219,611	192,588	156,651	497,494	376,262
Net income/(expenditure)		61,558	(62,365)	(26,372)	10,953	35,186	(51,412)
Transfers between funds	10	(688)	-	688	-	-	-
		60,870	(62,365)	(25,684)	10,953	35,186	(51,412)
Other recognised gains/(losses):							
Gains/(losses) on currency translation		(128)	(6,261)	-	-	(128)	(6,261)
Net movement in funds		60,742	(68,626)	(25,684)	10,953	35,058	(57,673)
Reconciliation of funds:							
Total funds brought forward		65,479	134,105	25,684	14,731	91,163	148,835
Total funds carried forward	10	126,221	65,479	-	25,684	126,221	91,162

MIDDLE EAST CONCERN - UK

England & Wales - Charity number 1158373

Accounts

Middle East Concern - UK

Report and Accounts

Year ended 31 December 2021

MIDDLE EAST CONCERN - UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Mr A Farahat Mr I Sutherland (until 10 February 2021) Mr T Alqassis Mrs A Fard
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	45 Crescent Road Luton LU2 0AH
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	Barclays Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is, for the public benefit, to promote human rights (as set out in Article 9 "Freedom of Thought, Conscience and Religion" of the European Convention for the Protection of Human Rights and Fundamental Freedoms) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Seeking redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Educating the public about human rights
- International advocacy of human rights

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

MEC-UK has provided direct support to victims in 260 cases of persecution in different countries of the MENA region. This includes:

- o Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to the persecution they are facing (112 cases)
- o Finding local solutions to address the abuses they are facing (e.g. supplying them with a lawyer or finding a safe house that can provide shelter) (32 cases)
- o Mobilizing prayer worldwide for the victims of persecution (116 cases)
- o Political advocacy on behalf of victims of persecution (40 cases)
- o Assisting those facing severe threats to relocate to a safe place, where possible within the same country or the wider MENA region; or else outside of the MENA region (20 cases)
- o Financially supporting the families of those martyred or imprisoned for their faith and those in need of legal assistance (86 cases)

(Most cases saw more than one form of support)

MEC-UK strongly believes in cooperation with other like-minded organizations to promote cooperation and synergy and avoid duplication. In the period covered by this report:

- MEC-UK staff and consultants served on the leadership teams of several collaborative efforts:
 - the Religious Liberty Partnership (a Partnership of all the major Christian organizations that support the persecuted church)
 - Several regional consultations that brought together Christian leaders from the countries and other involved in ministry in these countries: on Sudan and the Middle East Majority Peoples Partnership
- o MEC-UK cooperated with Open Doors in the 'Hope for the Middle East' project, aimed at providing hope to the Christians in the region, advocating for the preservation of their presence in the region, and encouraging and equipping them to be actively involved in blessing their nations.
- o MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria among government officials and members of parliament in the European Union, USA, and individual European countries, including the Netherlands, Germany, France, the Nordic countries and the UK. We also cooperated with organizations to raise these issues at the United Nations.
- o MEC-UK joints other organizations in different submissions to several United Nations mechanisms on Sudan, Algeria and Iran

MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

MEC-UK staff and consultants could not travel, due to the Covid19 pandemic, until September 2021. Even after that several planned trips had to be cancelled either due to renewed travel restrictions imposed in countries, or due to staff members contracting Covid19.

In the period September – December 2021 MEC-UK staff and contractors travelled inside the MENA region to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution. They met with Christians from Bahrain, Egypt, Iran, Jordan, Lebanon, Oman, Qatar, Saudi Arabia, United Arab Emirates, Yemen.

In the period September – December 2021 MEC staff and contractors travelled outside of the MENA region to challenge the church worldwide to pray for and otherwise support the suffering church in the Middle East and North Africa, and to meet with politicians and government officials from many countries to work with them in advocating for persecuted Christians in the Middle East and North Africa (both for individual victims and the challenge discriminatory laws and policies). They met with contacts in the Netherlands, the United Kingdom and the United States.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, governance and management

The policy of the charity is determined by the trustees who delegate the day-to-day management to the Executive Director and his team. The trustees meet regularly to receive and review reports from the management team and monitor the activities of the charity.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

New trustees are recruited and appointed by a majority of existing trustees.

Financial review

During the year income was £324,850 (2020: £483,100) and expenditure was £376,262 (2020: £415,727) giving a net deficit (before exchange gains and losses) of £51,412 (2020: surplus of £67,373). The charity's net assets decreased to £91,161 (2020: £148,834).

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £76,562 not in compliance with the policy. However, the trustees are confident that expected funding in the current year will restore the charity to a position which meets the requirements of the policy.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The trustees are well aware, apart from meeting the charity'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 the charity an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for the future

The charity plans to continue the main activities outlined above to meet the charity's objectives. The charity expects to be involved in much work that is reactive, where help is requested, as well as training and advocacy activities. The nature of the charity's work is such that it is difficult to predict or plan the specific activities.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees on 26 October 2022 and signed on their behalf by:

Tanas Alqassis

Tanas Alqassis

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MIDDLE EAST CONCERN - UK
('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2021 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity'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

Since the Charity'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 in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 27 October 2022

MIDDLE EAST CONCERN - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	157,246	167,604	324,850	450,952
Charitable activities		-	-	-	32,148
Total income and endowments		<u>157,246</u>	<u>167,604</u>	<u>324,850</u>	<u>483,100</u>
EXPENDITURE ON:					
Charitable activities	4	219,611	156,651	376,262	415,727
Total expenditure		<u>219,611</u>	<u>156,651</u>	<u>376,262</u>	<u>415,727</u>
Net income/(expenditure)		<u>(62,365)</u>	<u>10,953</u>	<u>(51,412)</u>	<u>67,373</u>
Gains/(losses) on currency translation		(6,261)	-	(6,261)	(7,805)
Net movement in funds		<u>(68,626)</u>	<u>10,953</u>	<u>(57,673)</u>	<u>59,568</u>
Reconciliation of funds:					
Total funds brought forward		134,103	14,731	148,834	89,267
Total funds carried forward	10	<u>65,477</u>	<u>25,684</u>	<u>91,161</u>	<u>148,834</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing operations.

The notes on pages 8 to 12 form part of these accounts.

MIDDLE EAST CONCERN - UK
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
CURRENT ASSETS					
Debtors	6	1,201	-	1,201	3,149
Cash at bank and in hand	7	76,562	25,684	102,246	154,243
		<u>77,762</u>	<u>25,684</u>	<u>103,446</u>	<u>157,392</u>
CREDITORS: Amounts falling due within one year					
	8	12,286	-	12,286	8,558
Total assets less current liabilities		<u>65,477</u>	<u>25,684</u>	<u>91,161</u>	<u>148,834</u>
TOTAL NET ASSETS		<u>65,477</u>	<u>25,684</u>	<u>91,161</u>	<u>148,834</u>
FUND BALANCES					
Unrestricted funds	10				
General funds		65,477	-	65,477	134,103
Restricted funds		<u>-</u>	<u>25,684</u>	<u>25,684</u>	<u>14,731</u>
		<u>65,477</u>	<u>25,684</u>	<u>91,161</u>	<u>148,834</u>

The financial statements were approved by the Board of Trustees on 26 October 2022 and were signed on its behalf by:

Tanas Alqassis

Tanas Alqassis

The notes on pages 8 to 12 form part of these accounts.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements 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 UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

e) Fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations of cash and similar	18,802	-	18,802	22,158
Other grants receivable	138,444	167,604	306,048	428,794
	<u>157,246</u>	<u>167,604</u>	<u>324,850</u>	<u>450,952</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
a Costs incurred directly on specific activities			-	
Staff and consultants: field work (note 5)	106,856	8,660	115,516	106,219
Staff and consultants: advocacy (note 5)	41,079	41,417	82,496	87,129
Training	2,504	-	2,504	3,251
Translation	3,173	-	3,173	3,105
Travel	9,119	-	9,119	9,025
Grants payable (note 4c)	-	106,574	106,574	146,226
	<u>162,730</u>	<u>156,651</u>	<u>319,381</u>	<u>354,954</u>
b Costs incurred on support and administration				
Governance costs				
Accounts preparation and independent examination	3,360	-	3,360	3,360
Trustee and partnership meetings	-	-	-	414
	<u>3,360</u>	<u>-</u>	<u>3,360</u>	<u>3,774</u>
Staff: management and admin (note 5)	36,296	-	36,296	36,329
Bank and currency exchange charges	710	-	710	2,442
Communication	779	-	779	1,462
Publicity and promotions	556	-	556	1,756
Office facilities and supplies	13,859	-	13,859	13,786
Insurance and professional fees	1,320	-	1,320	1,224
	<u>56,881</u>	<u>-</u>	<u>56,881</u>	<u>60,773</u>
Total expenditure	<u>219,611</u>	<u>156,651</u>	<u>376,262</u>	<u>415,727</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £632 (2020: £666) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2021 £
Support for persecuted Christians	46,574	60,000	106,574
	<u>46,574</u>	<u>60,000</u>	<u>106,574</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Support for persecuted Christians	61,855	84,371	146,226
	<u>61,855</u>	<u>84,371</u>	<u>146,226</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2021	2020
	£	£
Gross wages and salaries	93,180	120,673
Employer's national insurance contributions	5,203	8,534
Pension costs	4,468	6,009
Total staff costs	<u>102,851</u>	<u>135,215</u>
Costs of consultants	<u>131,457</u>	<u>94,461</u>
	<u>234,308</u>	<u>229,677</u>

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 4a and 4b above) on the basis of time spent in each activity for each individual employee or consultant.

The average monthly number of employees during the year was 3 (2020: 3.4).

No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any trustee during the period or the prior year, nor to any person connected to them.

Remuneration payable to the one member of key management in the year amounted to £45,060 of salary and £2,329 of employer pension contributions (2020: £45,060 of salary and £2,331 of employer pension contributions).

6 Debtors

	2021	2020
	£	£
Falling due within one year:		
Loan repayable by consultant	-	2,163
Funds held by staff and consultants	766	551
Prepayments and accrued income	435	435
	<u>1,201</u>	<u>3,149</u>

7 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank with immediate access	100,601	151,942
Petty cash	1,645	2,302
	<u>102,246</u>	<u>154,243</u>

8 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Pension contributions	556	556
Other creditors	990	-
Accruals	10,740	8,002
	<u>12,286</u>	<u>8,558</u>

9 Pension commitments

Employer's pension contributions for the year of £4,468 (2020: £6,009) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date were £556 (2020: £556).

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	134,103	157,246	(219,611)	(6,261)	65,476
	<u>134,103</u>	<u>157,246</u>	<u>(219,611)</u>	<u>(6,261)</u>	<u>65,476</u>
<i>Restricted Funds</i>					
Support for persecuted Christians	14,731	117,527	(106,574)	-	25,684
Support for staff costs	-	50,077	(50,077)	-	-
	<u>14,731</u>	<u>167,604</u>	<u>(156,651)</u>	<u>-</u>	<u>25,684</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Debtors	1,201	-	-	1,201
Cash at bank and in hand	76,562	-	25,684	102,246
Current liabilities	(12,286)	-	-	(12,286)
	<u>65,476</u>	<u>-</u>	<u>25,684</u>	<u>91,161</u>

During the previous year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	89,267	279,630	(226,988)	(7,805)	134,103
	<u>89,267</u>	<u>279,630</u>	<u>(226,988)</u>	<u>(7,805)</u>	<u>134,103</u>
<i>Restricted Funds</i>					
Support for persecuted Christians	-	160,956	(146,226)	-	14,731
Support for staff costs	-	42,514	(42,514)	-	-
	<u>-</u>	<u>203,470</u>	<u>(188,739)</u>	<u>-</u>	<u>14,731</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Debtors	3,149	-	-	3,149
Cash at bank and in hand	139,512	-	14,731	154,243
Current liabilities	(8,558)	-	-	(8,558)
	<u>134,103</u>	<u>-</u>	<u>14,731</u>	<u>148,834</u>

11 Transactions with related parties

During the year the charity:

- received donations totalling £nil (2020: £nil) from related parties (which includes trustees, anyone closely connected to them and key management).
- did not pay any expenses to or on behalf of the trustees (2020: £nil)

There have been no other transactions with related parties during the period.

MIDDLE EAST CONCERN - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	157,246	247,482	167,604	203,470	324,850	450,952
Charitable activities		-	32,148	-	-	-	32,148
Total income and endowments		157,246	279,630	167,604	203,470	324,850	483,100
EXPENDITURE ON:							
Charitable activities:	4	219,611	226,988	156,651	188,739	376,262	415,727
Total expenditure		219,611	226,988	156,651	188,739	376,262	415,727
Net income/(expenditure)		(62,366)	52,642	10,953	14,731	(51,412)	67,373
Transfers between funds	10	-	-	-	-	-	-
		(62,366)	52,642	10,953	14,731	(51,412)	67,373
Other recognised gains/(losses):							
Gains/(losses) on currency translation		(6,261)	(7,805)	-	-	(6,261)	(7,805)
Net movement in funds		(68,627)	44,837	10,953	14,731	(57,673)	59,568
Reconciliation of funds:							
Total funds brought forward		134,103	89,267	14,731	-	148,834	89,267
Total funds carried forward	10	65,476	134,103	25,684	14,731	91,161	148,834

MIDDLE EAST CONCERN - UK

England & Wales - Charity number 1158373

Accounts

Middle East Concern - UK

Report and Accounts

Year ended 31 December 2020

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MIDDLE EAST CONCERN - UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Mr A Farahat Mr I Sutherland (until 10 February 2021) Mr T Alqassis Mrs A Fard
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	45 Crescent Road Luton LU2 0AH
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	Barclays Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is, for the public benefit, to promote human rights (as set out in Article 9 "Freedom of Thought, Conscience and Religion" of the European Convention for the Protection of Human Rights and Fundamental Freedoms) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Seeking redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Educating the public about human rights
- International advocacy of human rights

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

MEC-UK staff and consultants travelled extensively in January and February inside the MENA region to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution. They met with Christians from Algeria, Egypt, Iraq, Israel, Jordan, Lebanon, Libya, Mauritania, Morocco, Palestine, Sudan, Syria, Tunisia and Yemen.

After 1 March 2020 we could no longer travel due to the pandemic, but we continued to extensively engage with Christians in all of the countries in the Middle East and North Africa through from a distance to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution.

Due to the pandemic MEC-UK staff and consultants could not travel outside of the MENA region to challenge the church worldwide to pray for and otherwise support the suffering church in the Middle East and North Africa, and to meet with politicians and government officials from many countries to work with them in advocating for persecuted Christians in the Middle East and North Africa (both for individual victims and the challenge discriminatory laws and policies). However, we did have extensive engagements remotely and continued to mobilize prayer, raise cases with governments, politicians and the United Nations (see below).

MEC-UK strongly believes in cooperation with other like-minded organizations to promote cooperation and synergy and avoid duplication. In the period covered by this report:

- MEC-UK staff and consultants served on the leadership teams of several collaborative efforts:
 - the Religious Liberty Partnership (a Partnership of all the major Christian organizations that support the persecuted church)
 - Several regional consultations that brought together Christian leaders from the countries and other involved in ministry in these countries: on Sudan and the Middle East Majority Peoples Partnership

MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

- MEC-UK cooperated with Open Doors in the 'Hope for the Middle East' project, aimed at providing hope to the Christians in the region, advocating for the preservation of their presence in the region, and encouraging and equipping them to be actively involved in blessing their nations.
- MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria among government officials and members of parliament in the UK, USA and the European Union. We also cooperated with organizations to raise these issues at the United Nations.
- MEC-UK joins other organizations in different submissions to several United Nations mechanisms on Sudan, Algeria, Turkey, Libya and Iran; also to governments in the UK, the European Union and the United States

MEC-UK has provided direct support to victims in 293 cases of persecution in different countries of the MENA region. This includes:

- Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to the persecution they are facing
- Mobilizing prayer worldwide for the victims of persecution
- Advocating for the release of those imprisoned for their faith
- Assisting those living in hiding or those who have to flee threats to their lives or losing the custody of their children (both assisting individuals and supporting safe houses)
- Financially supporting the families of those martyred or imprisoned for their faith and those in need of legal assistance.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, governance and management

The policy of the charity is determined by the trustees who delegate the day-to-day management to the Executive Director and his team. The trustees meet regularly to receive and review reports from the management team and monitor the activities of the charity.

Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

New trustees are recruited and appointed by a majority of existing trustees.

Financial review

During the year income was £483,100 (2019: £415,156) and expenditure was £415,727 (2019: £454,729) giving a net surplus (before exchange gains and losses) of £67,373 (2019: deficit £39,573). The charity's net assets were increased to £148,834 (2019: £89,267).

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £139,512 and was complying with its reserves policy.

MIDDLE EAST CONCERN - UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The trustees are well aware, apart from meeting the charity'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 the charity an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

Impact of Covid-19 on operations and finances in 2020

Most of the charity's staff and consultants work remotely, so the closure of the office for several months in the spring of 2020 only affected two staff members. They could continue their work remotely as well.

The trustees have not seen any significant change in the number of cases of human rights abuses where we assisted the victims. Likewise, our ability to provide the requested assistance and the success rate of the assistance we provided has been similar to previous years.

The main difference as a result of the pandemic has been the inability to travel. Normally staff travel extensively. That is important to encourage victims of human rights abuses. It is also important to maintain and extend relationships with religious and community leaders in the MENA region, and with politicians, government officials and other NGO's we work with to assist victims of human rights abuses. This was especially impactful as several new staff members have not yet been able to travel to the countries they are now responsible for. This has meant that staff who covered these countries before the new staff joined had to continue to cover these countries for a longer period.

The inability to travel also made it more difficult to provide training seminars in 2020, as these usually happen in-country and in-person.

Plans for the future

The charity plans to continue the main activities outlined above to meet the charity's objectives. The charity expects to be involved in much work that is reactive, where help is requested, as well as training and advocacy activities. The nature of the charity's work is such that it is difficult to predict or plan the specific activities.

MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees on 27 October 2021 and signed on their behalf by:

Tanas Alqassis

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MIDDLE EAST CONCERN - UK
('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2020 on pages 7 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity'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

Since the Charity'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 in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 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.

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 28 October 2021

MIDDLE EAST CONCERN - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	247,482	203,470	450,952	363,748
Charitable activities		32,148	-	32,148	51,406
Investments		-	-	-	2
Total income and endowments		<u>279,630</u>	<u>203,470</u>	<u>483,100</u>	<u>415,156</u>
EXPENDITURE ON:					
Charitable activities	4	226,988	188,739	415,727	454,729
Total expenditure		<u>226,988</u>	<u>188,739</u>	<u>415,727</u>	<u>454,729</u>
Net income/(expenditure)		<u>52,642</u>	<u>14,731</u>	<u>67,373</u>	<u>(39,573)</u>
Gains/(losses) on currency translation		(7,805)	-	(7,805)	(8,152)
Net movement in funds		<u>44,837</u>	<u>14,731</u>	<u>59,568</u>	<u>(47,725)</u>
Reconciliation of funds:					
Total funds brought forward		89,267	-	89,267	136,992
Total funds carried forward	11	<u>134,103</u>	<u>14,731</u>	<u>148,834</u>	<u>89,267</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing operations.

The notes on page 9 to 13 form part of these accounts.

MIDDLE EAST CONCERN - UK
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
CURRENT ASSETS					
Debtors	7	3,149	-	3,149	12,601
Cash at bank and in hand	8	139,512	14,731	154,243	87,902
		142,661	14,731	157,392	100,503
CREDITORS: Amounts falling due within one year					
	9	8,558	-	8,558	11,237
Total assets less current liabilities		134,103	14,731	148,834	89,267
TOTAL NET ASSETS		134,103	14,731	148,834	89,267
FUND BALANCES					
	11				
Unrestricted funds					
General funds		134,103	-	134,103	89,267
Restricted funds		-	14,731	14,731	-
		134,103	14,731	148,834	89,267

The financial statements were approved by the Board of Trustees on 27 October 2021 and were signed on its behalf by:

Tanas Alqassis

The notes on page 9 to 13 form part of these accounts.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements 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 UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

e) Fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Donations of cash and similar	22,158	-	22,158	32,746
Other grants receivable	225,324	203,470	428,794	331,002
	<u>247,482</u>	<u>203,470</u>	<u>450,952</u>	<u>363,748</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
a Costs incurred directly on specific activities			-	
Staff and consultants: field work (note 5)	91,744	14,475	106,219	73,810
Staff and consultants: advocacy (note 5)	59,090	28,039	87,129	108,069
Training	3,251	-	3,251	3,249
Translation	3,105	-	3,105	3,817
Travel	9,025	-	9,025	45,762
Grants payable (note 4c)	-	146,226	146,226	131,556
	<u>166,215</u>	<u>188,739</u>	<u>354,954</u>	<u>366,263</u>
b Costs incurred on support and administration				
Governance costs				
Accounts preparation and independent examination	3,360	-	3,360	3,600
Trustee and partnership meetings	414	-	414	7,776
	<u>3,774</u>	<u>-</u>	<u>3,774</u>	<u>11,376</u>
Staff: management and admin (note 5)	36,329	-	36,329	52,283
Bank and currency exchange charges	2,442	-	2,442	2,156
Communication	1,462	-	1,462	1,534
Publicity and promotions	1,756	-	1,756	1,344
Office facilities and supplies	13,786	-	13,786	12,687
Burglary	-	-	-	5,053
Insurance and professional fees	1,224	-	1,224	2,033
	<u>60,773</u>	<u>-</u>	<u>60,773</u>	<u>88,466</u>
Total expenditure	<u>226,988</u>	<u>188,739</u>	<u>415,727</u>	<u>454,729</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £666 (2019: £764) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2020 £
Support for persecuted Christians	61,855	84,371	146,226
	<u>61,855</u>	<u>84,371</u>	<u>146,226</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Support for persecuted Christians	83,480	48,076	131,556
	<u>83,480</u>	<u>48,076</u>	<u>131,556</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2020	2019
	£	£
Gross wages and salaries	120,673	148,545
Employer's national insurance contributions	8,534	11,842
Pension costs	6,009	7,442
Total staff costs	<u>135,215</u>	<u>167,829</u>
Costs of consultants	94,461	66,333
	<u>229,677</u>	<u>234,162</u>

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 4a and 4b above) on the basis of time spent in each activity for each individual employee or consultant.

The average monthly number of employees during the year was 3.4 (2019: 4.5).

No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any trustee during the period or the prior year, nor to any person connected to them.

Remuneration payable to the one member of key management in the year amounted to £45,060 of salary and £2,331 of employer pension contributions (2019: £45,060 of salary and £2,499 of employer pension contributions).

6 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During 2019 the charity acted as agent for Resource Partners SRG Canada, Inc. and, in that capacity received £4,053 and paid £4,053.

7 Debtors

	2020	2019
	£	£
Falling due within one year:		
Amounts due from charitable activities	-	6,344
Loan repayable by consultant	2,163	4,921
Funds held by staff and consultants	551	901
Prepayments and accrued income	435	435
	<u>3,149</u>	<u>12,601</u>

8 Cash at bank and in hand

	2020	2019
	£	£
Cash at bank with immediate access	151,942	86,396
Petty cash	2,302	1,506
	<u>154,243</u>	<u>87,902</u>

9 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Pension contributions	556	915
Other creditors	-	2,256
Accruals	8,002	8,066
	<u>8,558</u>	<u>11,237</u>

10 Pension commitments

Employer's pension contributions for the year of £6,009 (2019: £7,442) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date were £556 (2019: £915).

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	89,267	279,630	(226,988)	(7,805)	134,103
	<u>89,267</u>	<u>279,630</u>	<u>(226,988)</u>	<u>(7,805)</u>	<u>134,103</u>
<i>Restricted Funds</i>					
Support for persecuted Christians	-	160,956	(146,226)	-	14,731
Support for staff costs	-	42,514	(42,514)	-	-
	<u>-</u>	<u>203,470</u>	<u>(188,739)</u>	<u>-</u>	<u>14,731</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Debtors	3,149	-	-	3,149
Cash at bank and in hand	139,512	-	14,731	154,243
Current liabilities	(8,558)	-	-	(8,558)
	<u>134,103</u>	<u>-</u>	<u>14,731</u>	<u>148,834</u>

During the previous year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	136,992	346,295	(385,869)	(8,152)	89,267
	<u>136,992</u>	<u>346,295</u>	<u>(385,869)</u>	<u>(8,152)</u>	<u>89,267</u>
<i>Restricted Funds</i>					
Support for persecuted Christians	-	60,868	(60,868)	-	-
Support for staff costs	-	7,992	(7,992)	-	-
	<u>-</u>	<u>68,860</u>	<u>(68,860)</u>	<u>-</u>	<u>-</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2019 £
Debtors	12,602	-	-	12,602
Cash at bank and in hand	87,902	-	-	87,902
Current liabilities	(11,237)	-	-	(11,237)
	<u>89,267</u>	<u>-</u>	<u>-</u>	<u>89,267</u>

12 Transactions with related parties

During the year the charity:

- received donations totalling £nil (2019: £200) from related parties (which includes trustees, anyone closely connected to them and key management).
- did not pay any expenses to or on behalf of the trustees (2019: £nil)

There have been no other transactions with related parties during the period.

MIDDLE EAST CONCERN - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	247,482	294,887	203,470	68,860	450,952	363,748
Charitable activities		32,148	51,406	-	-	32,148	51,406
Investments		-	2	-	-	-	2
Total income and endowments		279,630	346,295	203,470	68,860	483,100	415,156
EXPENDITURE ON:							
Charitable activities:	4	226,988	385,869	188,739	68,860	415,727	454,729
Total expenditure		226,988	385,869	188,739	68,860	415,727	454,729
Net income/(expenditure)		52,642	(39,573)	14,731	-	67,373	(39,573)
Transfers between funds	11	-	-	-	-	-	-
		52,642	(39,573)	14,731	-	67,373	(39,573)
Other recognised gains/(losses):							
Gains/(losses) on currency translation		(7,805)	(8,152)	-	-	(7,805)	(8,152)
Net movement in funds		44,837	(47,725)	14,731	-	59,568	(47,725)
Reconciliation of funds:							
Total funds brought forward		89,267	136,992	-	-	89,267	136,992
Total funds carried forward	11	134,103	89,267	14,731	-	148,834	89,267