

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

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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