

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)

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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.

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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.

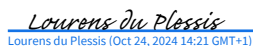
Independent examiner's statement

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	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2022	2022	2022	2022	2022	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