

# 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](http://www.stewardship.org.uk)

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

<b>Trustees</b>	Mr A Farahat Mr T Alqassis Mrs A Fard (resigned 11 April 2024) Ms S Mhamdi (appointed 11 April 2024)
<b>Key Staff</b>	Mr D Hoffman (Executive Director)
<b>Governing Document</b>	Constitution registered as amended on 20 March 2020
<b>Charity Registration Number</b>	1158373
<b>Principal Address</b>	16-22 St Thomas Road Luton LU2 7UY
<b>Independent Examiner</b>	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	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 joins 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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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	-
<b>Total income and endowments</b>		<b>373,786</b>	<b>123,861</b>	<b>497,647</b>	<b>436,246</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	6	368,563	123,861	492,424	485,975
<b>Total expenditure</b>		<b>368,563</b>	<b>123,861</b>	<b>492,424</b>	<b>485,975</b>
<b>Net income/(expenditure)</b>		<b>5,223</b>	<b>-</b>	<b>5,223</b>	<b>(49,730)</b>
<b>Transfers between funds</b>	12	-	-	-	-
		5,223	-	5,223	(49,730)
<b>Other recognised gains/(losses):</b>					
Other gains/(losses)		(110)	-	(110)	(426)
<b>Net movement in funds</b>		<b>5,113</b>	<b>-</b>	<b>5,113</b>	<b>(50,156)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		76,065	-	76,065	126,221
<b>Total funds carried forward</b>	12	<b>81,178</b>	<b>-</b>	<b>81,178</b>	<b>76,065</b>

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 £
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>					
	10	(7,524)	-	(7,524)	(39,923)
<b>TOTAL NET ASSETS</b>					
		81,178	-	81,178	76,065
<b>FUND BALANCES</b>					
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 £
<b>a Costs incurred directly on specific activities</b>				
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
<b>Total expenditure</b>	<b>368,563</b>	<b>123,861</b>	<b>492,424</b>	<b>485,975</b>

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