

MIDDLE EAST MEDIA

England & Wales · Charity number 271373

Details

Other names MEM

Status Registered

Legal form Other

Registered 1976-05-20

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

Contact

Address Middle East Media
Unit 142
23 King Street
Cambridge
CB1 1AH

Phone 01223 901137

Email enquiries@mem.org

Website www.mem.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION THROUGH MEDIA, INSPIRED BY THE PRINCIPLES OF THE CHRISTIAN FAITH, PROMOTING HUMAN RIGHTS IN ALL OR ANY PART OF THE WORLD, IN PARTICULAR THE MIDDLE EAST AND NORTH AFRICA.

Activities: Support for media production and education

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£403,756	£453,609	-	-
2023-12-31	£399,071	£482,449	-	-
2022-12-31	£300,221	£472,458	-	-
2021-12-31	£380,838	£474,813	-	-
2020-12-31	£324,452	£441,711	-	-

Trustees

Name	Role	Appointed
Jennifer Claire Hooker	Chair	2026-01-12
David Hodgson		2017-04-26
FIONA HOLMER		2014-03-18
Megan Elaine Thompson		2026-01-12
Rosemary Summerfield		2017-04-26

MIDDLE EAST MEDIA

England & Wales - Charity number 271373

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024

for

Middle East Media
(Registered in England)

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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REPORT 2024

Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

I VISION, OBJECTIVES AND ACTIVITIES

Our vision is to see the people of the Middle East reconciled to the loving God and equipped to creatively transform their communities. We achieve this in three ways:

- 1 **Production:** We produce popular films, dramas, animations, and social media content that strategically display the love, hope and freedom of Christ.
- 2 **Distribution:** Our productions are distributed widely on TV and digital platforms. We also use them on the ground with communities in need, to tackle issues of suffering and support them with their spiritual, social and mental wellbeing.
- 3 **Training:** We have trained thousands in media to pursue their own ministries. We train other organisations how to use our programmes to support people on the ground. We also equip new media teams so that they can reach the unreached in their communities.

Activities in the UK

We started our year by attending donor and partner meetings in Malta and Germany. Then about 70 people attended our two online events during the MEM Week in May.

In July we delivered 4 seminars over 4 days about Middle East at NewDay Festival for young people.

Three church partners hosted in-person events and invited us to share at their Sunday services. Six strong church partnerships sent a total of £15,048.66 to support various projects, for which we are deeply grateful.

Towards the end of the year, we launched a new website to improve our external communication.

Middle East Media has continued informing individuals and grant-making bodies in the UK and Europe about the needs of the people in the Middle East and North Africa (MENA). In deciding what to do in the year, the trustees have had due regard to the Charity Commission's public benefit guidance.

II ACHIEVEMENT AND PERFORMANCE

Through our partners in the MENA, we achieve our mission through **production, distribution and building media teams**. In 2024, we again served a wide range of people: refugees, traumatised children, suffering women and men, young people, and new believers.

Middle East Media

Report of the Trustees for the Year Ended 31 December 2024

Thanks to our donors' huge generosity, numerous impactful projects, both online and on the ground, were made possible.

We reached 19.8 million people through our social media content in the Middle East. We sent 20,800 digital Bibles and Christian materials to people via Facebook, Instagram and TikTok. We also served 6,600 people in person providing support for their spiritual and emotional well-being. The majority of these were children from poor communities. At least 13 organisations used our feature film about early marriage and trafficking to tackle the problem in local communities. We also supported 6 new media teams from 5 Middle Eastern countries to build their ministries and 42 people were trained in media and evangelism skills.

Donations also supported the essential costs of the offices in the UK and the Middle East. These costs included medical insurance for our Arab colleagues and the education costs for their children.

Middle East Media, registered in England, cooperates with a charity using the same name, registered in the USA. Both work with the Middle East Media International Board, which provides oversight of our work throughout the MENA. Middle East Media has representation on the Middle East Media International Board, where annual performance reports of all partners are presented.

III FINANCIAL REVIEW

Financial Position

In the face of conflict and unprecedented inflation across parts of the Middle East, the generosity of our donors and partners has enabled our resilience and success throughout 2024.

The gross income for the year was £403,756 (2023: £399,071), with funds sent to the Field of £230,062 (2023: £303,399).

One-off, regular or multi-year support from trusts has been vital to our ministry. We are very thankful to a few family trusts supporting us each year. The trustees would like to place on record their special thanks to the Evangelical-Lutheran Church in Württemberg in Germany, Trinity Church Buxton, Stanton-by-Dale with Dale Abbey & Risley Churches, St Paul's Church Kingston, St George's Church Stamford and the church of the Good Shepherd in Romford, UK, for their support with substantial annual gifts and prayers.

The financial statements give a fair representation of the assets of the charity.

Prior Year Adjustment

As disclosed in note 8 of the accounts, a Prior Year Adjustment has been put through to re-classify the Large Legacy Fund as a Designated Fund instead of a Restricted Fund. The trustees are satisfied that there were no restrictions on the terms of the legacy and it should therefore not have been treated as a restricted fund when the legacy was first received.

Reserves policy

Our reserves policy is to have general reserves to cover at least three months of total operational expenses.

Future Plans

We will continue to raise funds for the projects that transform lives with unstoppable hope in the MENA.

IV STAFF and VOLUNTEERS in the UK

We finished the year with a team of 7 and we give a special thanks to them, as well as our volunteers, who continue to

Middle East Media

Report of the Trustees **for the Year Ended 31 December 2024**

give above and beyond to promote the work of MEM.

V STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution, and constitutes an unincorporated charity. Members of the charity are admitted by the Board from among persons whose inspiration to membership is authenticated by the Board's satisfaction, and who have also indicated in writing their acceptance of the principles set out in the Charity's Statement of Values. Membership of the charity shall terminate if the member resigns by written notice to the Board, or if the member should be removed by the Board after due process.

The affairs of the charity are managed by a Board of no less than four and no more than ten persons acting as trustees of the charity. The Board invites eligible individuals to become trustees of the charity. The Board may remove any member from the Board, but any resolution to remove such a member shall require approval by at least 75% of the Board members.

The Board provides strategic oversight of Middle East Media which delegates as appropriate to the UK Administration.

VI REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

271373

Principal address

Unit 142
23 King Street
Cambridge
Cambridgeshire
CB1 1AH

Trustees

F Holmer
J Morris Honorary Treasurer
B Taylor (resigned 8.10.24)
R Summerfield
D Hodgson
J C Hooker
C S Large Chair (resigned 10.4.25)

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Approved by order of the board of trustees on 26 June 2025 and signed on its behalf by:

J Morris - Trustee

**Independent Examiner's Report to the Trustees of
Middle East Media**

Independent examiner's report to the trustees of Middle East Media

I report to the charity trustees on my examination of the accounts of Middle East Media (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: 8 July 2025

Middle East Media

Statement of Financial Activities
for the Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	31.12.24 Total funds	31.12.23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	167,665	229,801	397,466	397,062
Investment income	3	2,353	-	2,353	2,009
Other income		<u>-</u>	<u>3,937</u>	<u>3,937</u>	<u>-</u>
Total		<u>170,018</u>	<u>233,738</u>	<u>403,756</u>	<u>399,071</u>
EXPENDITURE ON					
Raising funds		138,312	387	138,699	94,032
Charitable activities					
Grants & Costs re MENA projects		36,443	193,619	230,062	303,399
Project Co-ordination and Support Costs		<u>84,848</u>	<u>-</u>	<u>84,848</u>	<u>85,018</u>
Total		<u>259,603</u>	<u>194,006</u>	<u>453,609</u>	<u>482,449</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	<u>(89,585)</u> <u>24,555</u>	<u>39,732</u> <u>(24,555)</u>	<u>(49,853)</u> <u>-</u>	<u>(83,378)</u> <u>-</u>
Net movement in funds		<u>(63,030)</u>	<u>15,177</u>	<u>(49,853)</u>	<u>(83,378)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>162,265</u>	<u>(1,774)</u>	<u>160,491</u>	<u>243,869</u>
TOTAL FUNDS CARRIED FORWARD		<u>97,235</u>	<u>13,403</u>	<u>110,638</u>	<u>160,491</u>

The notes form part of these financial statements

Middle East Media

Balance Sheet
31 December 2024

		Unrestricted funds	Restricted funds	31.12.24 Total funds	31.12.23 Total funds as restated
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	10	7,496	6,318	13,814	1,597
Cash at bank and in hand		<u>96,736</u>	<u>19,090</u>	<u>115,826</u>	<u>176,480</u>
		104,232	25,408	129,640	178,077
CREDITORS					
Amounts falling due within one year	11	(6,997)	(12,005)	(19,002)	(17,586)
		<u>97,235</u>	<u>13,403</u>	<u>110,638</u>	<u>160,491</u>
NET CURRENT ASSETS					
		97,235	13,403	110,638	160,491
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>97,235</u>	<u>13,403</u>	<u>110,638</u>	<u>160,491</u>
NET ASSETS					
		<u>97,235</u>	<u>13,403</u>	<u>110,638</u>	<u>160,491</u>
FUNDS					
Unrestricted funds	12			97,235	162,265
Restricted funds				<u>13,403</u>	<u>(1,774)</u>
TOTAL FUNDS					
				<u>110,638</u>	<u>160,491</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2025 and were signed on its behalf by:

J Morris - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All grant applications include an administration levy for the UK office support costs and are represented in the accounts as a transfer between funds.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. DONATIONS AND LEGACIES

Donations to General Funds comprise a number of regular and irregular donations from many supporters, as well as some donations from Trusts and other entities. Donations to Restricted Funds are largely grants received from Trusts and Foundations. The Trustees are grateful to all their UK donors for their continued support throughout the year. No legacies were received during 2024. Included in donations and legacies for 2023 were two legacies totalling £7,301.

3. INVESTMENT INCOME

	31.12.24	31.12.23 as restated
	£	£
Deposit account interest	<u>2,353</u>	<u>2,009</u>

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Project Co-ordination and Support Costs	<u>78,848</u>	<u>6,000</u>	<u>84,848</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to the trustees during the year. (2023: NH-R Perkin received remuneration of £6,025 by reason of her employment with the charity, pension contributions of £75 and a home office allowance of £175).

Trustees' expenses

Trustee expenses totalling £731 were paid in respect of travel and subsistence to one trustee. (2023:Trustee expenses of £1,226 were paid in respect of travel and subsistence to two trustees).

6. STAFF COSTS

	31.12.24	31.12.23 as restated
	£	£
Wages and salaries	172,710	131,219
Social security costs	10,124	5,552
Other pension costs	<u>4,886</u>	<u>3,435</u>
	<u>187,720</u>	<u>140,206</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23 as restated
Fundraising & publicity	6	2
Project co-ordination and support	<u>2</u>	<u>4</u>
	<u><u>8</u></u>	<u><u>6</u></u>

No employees received emoluments in excess of £60,000.

The average number of full-time equivalent employees was 5.6 (2023: 4).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	162,289	234,773	397,062
Investment income	<u>2,009</u>	<u>-</u>	<u>2,009</u>
Total	<u><u>164,298</u></u>	<u><u>234,773</u></u>	<u><u>399,071</u></u>
 EXPENDITURE ON			
Raising funds	94,032	-	94,032
Charitable activities			
Grants & Costs re MENA projects	94,943	208,456	303,399
Project Co-ordination and Support Costs	<u>85,018</u>	<u>-</u>	<u>85,018</u>
Total	<u><u>273,993</u></u>	<u><u>208,456</u></u>	<u><u>482,449</u></u>
 NET INCOME/(EXPENDITURE)	 (109,695)	 26,317	 (83,378)
Transfers between funds	<u>26,949</u>	<u>(26,949)</u>	<u>-</u>
Net movement in funds	(82,746)	(632)	(83,378)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>245,011</u>	<u>(1,142)</u>	<u>243,869</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>162,265</u></u>	 <u><u>(1,774)</u></u>	 <u><u>160,491</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

8. PRIOR YEAR ADJUSTMENT

Having reviewed the documentation regarding the Large Legacy, the trustees are satisfied that it came with no restrictions and that it should therefore have been treated as a Designated (Unrestricted) Fund rather than as a Restricted Fund. A Prior Year Adjustment has therefore been put through the accounts to reflect this.

The effect of this adjustment is as set out below:

	Per 2023 Accounts	As restated	Per 2023 Accounts	As restated
	At 1.1.23 £	At 1.1.23 £	Net movement in funds £	Net movement in funds £
Unrestricted Funds				
General fund	8,191	8,191	(20,814)	(20,814)
Large Legacy Fund	-	236,820	-	(88,881)
Total Unrestricted Funds	8,191	245,011	(20,814)	(109,695)
Restricted funds				
Restricted funds for MENA Projects	(1,142)	(1,142)	26,317	26,317
Large Legacy Fund	236,820	-	(88,881)	-
Total Restricted Funds	235,678	(1,142)	(62,564)	26,317
TOTAL FUNDS	243,869	243,869	(83,378)	(83,378)

	Per 2023 Accounts	As restated	Per 2023 Accounts	As restated
	Transfers between funds £	Transfers between funds £	At 31.12.23 £	At 31.12.23 £
Unrestricted Funds				
General fund	26,949	26,949	14,326	14,326
Large Legacy Fund	-	-	-	147,939
Total Unrestricted Funds	26,949	26,949	14,326	162,265
Restricted funds				
Restricted funds for MENA Projects	(26,949)	(26,949)	(1,774)	(1,774)
Large Legacy Fund	-	-	147,939	-
Total Restricted Funds	(26,949)	(26,949)	146,155	(1,774)
TOTAL FUNDS	-	-	160,491	160,491

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. NET MOVEMENT IN FUNDS

The net movement in funds is stated after charging the following:

	31.12.24	31.12.23
	£	£
Independent Examiner's Remuneration	<u>6,000</u>	<u>4,800</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23 as restated
	£	£
Other debtors	1,501	286
Prepayments	<u>12,313</u>	<u>1,311</u>
	<u>13,814</u>	<u>1,597</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23 as restated
	£	£
Other creditors	<u>19,002</u>	<u>17,586</u>

12. MOVEMENT IN FUNDS

	At 1.1.24 As restated £	Net movements in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	14,326	(46,216)	129,125	97,235
Large Legacy fund	<u>147,939</u>	<u>(43,369)</u>	<u>(104,570)</u>	<u>-</u>
	162,265	(89,585)	24,555	97,235
Restricted funds				
Restricted Fund for MENA Projects	(1,774)	39,732	(24,555)	13,403
	<u>160,491</u>	<u>(49,853)</u>	<u>-</u>	<u>110,638</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,018	(216,234)	(46,216)
Large Legacy fund	<u>-</u>	<u>(43,369)</u>	<u>(43,369)</u>
	170,018	(259,603)	(89,585)
Restricted funds			
Restricted Fund for MENA Projects	233,738	(194,006)	39,732
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>403,756</u>	<u>(453,609)</u>	<u>(49,853)</u>

Comparatives for movement in funds

	At 1.1.23 As restated £	Net movement in funds £	Transfers between funds £	At 31.12.23 As restated £
Unrestricted funds				
General fund	8,191	(20,814)	26,949	14,326
Large Legacy fund	<u>236,820</u>	<u>(88,881)</u>	<u>-</u>	<u>147,939</u>
	245,011	(109,695)	26,949	162,265
Restricted funds				
Restricted Fund for MENA Projects	(1,142)	26,317	(26,949)	(1,774)
Large Legacy Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(1,142)</u>	<u>26,317</u>	<u>(26,949)</u>	<u>(1,774)</u>
TOTAL FUNDS	<u>243,869</u>	<u>(83,378)</u>	<u>-</u>	<u>160,491</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,298	(185,112)	(20,814)
Large Legacy fund	<u>-</u>	<u>(88,881)</u>	<u>(88,881)</u>
	164,298	(273,993)	(109,695)
Restricted funds			
Restricted Fund for MENA Projects	234,773	(208,456)	26,317
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>399,071</u></u>	<u><u>(482,449)</u></u>	<u><u>(83,378)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 As restated £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	8,191	(67,030)	156,074	97,235
Large Legacy fund	<u>236,820</u>	<u>(132,250)</u>	<u>(104,570)</u>	<u>-</u>
	245,011	(199,280)	51,504	97,235
Restricted funds				
Restricted Fund for MENA Projects	(1,142)	66,049	(51,504)	13,403
Large Legacy Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>235,678</u>	<u>66,049</u>	<u>(51,504)</u>	<u>13,403</u>
TOTAL FUNDS	<u><u>243,869</u></u>	<u><u>(133,231)</u></u>	<u><u>-</u></u>	<u><u>110,638</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,316	(401,346)	(67,030)
Large Legacy fund	<u>-</u>	<u>(132,250)</u>	<u>(132,250)</u>
	334,316	(533,596)	(199,280)
Restricted funds			
Restricted Fund for MENA Projects	468,511	(402,462)	66,049
	<u>802,827</u>	<u>(936,058)</u>	<u>(133,231)</u>

The Restricted Fund for Middle East Projects includes all restricted income and expenditure for projects in the Middle East set up in accordance with the charity's objectives.

The Large Legacy Fund relates to a generous legacy gift which has been used mainly for development, marketing and capacity building in the UK and with our partners in MENA.

13. RELATED PARTY DISCLOSURES

As disclosed in note 5 to the accounts, one trustee, C Large, was reimbursed travel and subsistence expenses totalling £731.

Helen Deane, the daughter of a trustee, received a salary of £21,900, pension contributions of £617 and a homeworking allowance of £480 in respect of her employment with the charity.

MIDDLE EAST MEDIA

England & Wales - Charity number 271373

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Middle East Media (MEM)
(Registered in England)

A J Bennewith
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Upper Ground Floor
18 Farnham Road
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for the Year Ended 31 December 2023**

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REPORT 2023

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

VISION, OBJECTIVES AND ACTIVITIES

Our vision is to see the people of the Middle East reconciled to the loving God and equipped to creatively transform their communities. We achieve this in three ways:

- 1 **Production:** We produce popular films, dramas, animations, and social media content that strategically display the love, hope and freedom of Christ.
- 2 **Distribution:** Our productions are distributed widely on satellite TV and digital platforms. We also use them on the ground with communities in need, to tackle issues of suffering and support them with their spiritual, social and mental wellbeing.
- 3 **Training:** We have trained thousands in media to pursue their own ministries. We train other organisations how to use our programmes to support people on the ground. We also equip and walk alongside new media teams so that they can reach the unreached in their communities.

Activities in the UK

Following our rebrand and implementation of a new database in 2022, we improved our internal and cross-office communication. As a result, we were able to produce more new applications and reports than planned, enabling us to access new funding. The success rate of our applications was 33%, which is very positive for a charity of our size and nature in the UK.

Church partnerships in the UK have been very important to us. Two of them hosted in-person events and the third has been kindly allowing the UK Trustees to use one of their rooms for regular meetings. A new church partner joined us towards the end of the year. Five strong church partnerships sent a total of £16,229 to support various projects, for which we are deeply grateful.

We held three events during our MEM Week in May; two online events and one in-person event hosted by one of our church partners.

Middle East Media has continued informing individuals and grant-making bodies in the UK and Europe about the needs of the people in the Middle East and North Africa (MENA). In deciding what to do in the year, the trustees have had due regard to the Charity Commission's public benefit guidance.

Report of the Trustees
for the Year Ended 31 December 2023

II ACHIEVEMENT AND PERFORMANCE

Through our partners in the MENA, we achieve our mission through **production, distribution and training**. In 2023, we served a wide range of people, as in the years before - refugees, traumatised children, suffering women and men, young people, and new believers.

Thanks to our donors' generosity, numerous impactful projects, both online and on the ground, have been made possible. For example, our Life in the Desert programme for traumatised children was used on the ground with **205 Syrian children** in Lebanon's refugee camps. These refugee children were the first to receive our new Syrian dubbed version of the programme. **Nearly 2,000 women** attended our Nisaa meetings, providing them with life skills, mental health and well-being support.

Donations also supported the essential costs of the offices in the UK and the Middle East. These costs included medical insurance for our Arab colleagues and the refurbishment of rooms used for project activities.

Our partners across the region, including in **Lebanon, Morocco, Tunisia, Algeria, Syria, Iraq, Saudi Arabia, Kuwait, and Yemen**, have been using our productions and educational materials to share the Gospel, disciple new believers, and bring about social change underpinned by Christian values. Additionally, our online platforms, Kingdom Platform and ChangeMaker, have reached millions of Middle Eastern adults and children with the Gospel. Our social media platform in the Gulf has reached millions of women, and 10 people took the risk to share that they have come to Christ.

We continued to work with new media teams across the region. Our aim is not to dictate or produce media for them, but to walk alongside - encouraging and supporting wherever possible. Two new media teams from Sudan who fled the conflict in their country have started working with us. The teams trained by us in South Sudan continued to produce Christian materials for radio and TV. The Libyan team finished audio translation of four Gospels in local dialect and started working on the book of Acts.

Conflict related delays in the region meant a training on media evangelism and discipleship in Northern Iraq was paused, as was a training of NGO workers in Syria on how to support traumatised children. Instead, MEM was invited to Turkey to train Kurdish believers in media evangelism at the beginning of 2024.

Middle East Media, registered in England, cooperates with a charity using the same name, registered in the USA. Both work with the Middle East Media International Board, which provides oversight of our work throughout the MENA. Middle East Media has representation on the Middle East Media International Board, where annual performance reports of all partners are presented.

III FINANCIAL REVIEW

Financial Position

In the face of conflict and unprecedented inflation across parts of the Middle East, the generosity of our donors and partners has enabled our resilience and success throughout 2023. Together with sending undesignated funds to Field Projects, our General Reserve at 31st December 2023 was lower than we would like, but has now improved. We also have the Large Legacy Fund which is restricted at the discretion of the trustees.

The gross income for the year was £399,071 (2022: £300,221), with funds sent to the Field £303,399 (2022: £289,041).

One-off, regular or multi-year support from trusts has been vital to our ministry. We are very thankful to a few family trusts supporting us each year. The trustees would like to place on record their special thanks to the Evangelical-Lutheran Church in Württemberg in Germany, and Trinity Church Buxton in the UK, for their long-term support with substantial annual gifts and prayers. In addition, we are very grateful to two new church partners, St George's Stamford and Stanton-by Dale with Dale Abbey & Risley, for their firm commitment to support our ministry.

The financial statements give a fair representation of the assets of the charity.

Report of the Trustees
for the Year Ended 31 December 2023

IV STAFF and VOLUNTEERS in the UK

The year marked a major restructuring and growth in UK staff capacity. We finished the year with a strong team of 7 and we give a special thanks to them, as well as our volunteers, who continue to give above and beyond to promote the work of MEM.

V STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution, and constitutes an unincorporated charity. Members of the charity are admitted by the Board from among persons whose inspiration to membership is authenticated by the Board's satisfaction, and who have also indicated in writing their acceptance of the principles set out in the Charity's Statement of Values. Membership of the charity shall terminate if the member resigns by written notice to the Board, or if the member should be removed by the Board after due process.

The affairs of the charity are managed by a Board of no less than four and no more than ten persons acting as trustees of the charity. The Board invites eligible individuals to become trustees of the charity. The Board may remove any member from the Board, but any resolution to remove such a member shall require approval by at least 75% of the Board members.

The Board provides strategic oversight of Middle East Media which delegates as appropriate to the UK Administration.

VI REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

271373

Principal address

Unit 142
23 King Street
Cambridge
Cambridgeshire
CB1 1AH

Trustees

C S Large Chair
J Morris Honorary Treasurer
D Hodgson
F Holmer
J C Hooker
H-R Perkin (resigned 31.12.23)
B Taylor
R Summerfield

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants in England and Wales
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Middle East Media

Report of the Trustees
for the Year Ended 31 December 2023

Approved by order of the board of trustees on 10 June 2024 and signed on its behalf by:

J Morris - Trustee

**Independent Examiner's Report to the Trustees of
Middle East Media**

Independent examiner's report to the trustees of Middle East Media

I report to the charity trustees on my examination of the accounts of Middle East Media (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants in England and Wales
Upper Ground Floor
18 Farnham Road
Guildford
Surrey
GU1 4XA

Date: 25 June 2024

Middle East Media**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	162,289	234,773	397,062	299,843
Investment income	3	<u>2,009</u>	<u>-</u>	<u>2,009</u>	<u>378</u>
Total		<u>164,298</u>	<u>234,773</u>	<u>399,071</u>	<u>300,221</u>
EXPENDITURE ON					
Raising funds		93,828	204	94,032	92,710
Charitable activities					
Grants & Costs re MENA projects		6,266	297,133	303,399	289,041
Project Co-ordination and Support Costs		<u>85,018</u>	<u>-</u>	<u>85,018</u>	<u>90,707</u>
Total		<u>185,112</u>	<u>297,337</u>	<u>482,449</u>	<u>472,458</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(20,814) <u>26,949</u>	(62,564) <u>(26,949)</u>	(83,378) <u>-</u>	(172,237) <u>-</u>
Net movement in funds		6,135	(89,513)	(83,378)	(172,237)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
TOTAL FUNDS CARRIED FORWARD		<u>14,326</u>	<u>146,165</u>	<u>160,491</u>	<u>243,869</u>

The notes form part of these financial statements

Middle East Media

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
CURRENT ASSETS					
Debtors	9	1,597	-	1,597	2,049
Cash at bank and in hand		<u>18,422</u>	<u>158,058</u>	<u>176,480</u>	<u>248,299</u>
		20,019	158,058	178,077	250,348
CREDITORS					
Amounts falling due within one year	10	(5,693)	(11,893)	(17,586)	(6,479)
		<u>14,326</u>	<u>146,165</u>	<u>160,491</u>	<u>243,869</u>
NET CURRENT ASSETS					
		<u>14,326</u>	<u>146,165</u>	<u>160,491</u>	<u>243,869</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,326</u>	<u>146,165</u>	<u>160,491</u>	<u>243,869</u>
NET ASSETS		<u>14,326</u>	<u>146,165</u>	<u>160,491</u>	<u>243,869</u>
FUNDS	11				
Unrestricted funds				14,326	8,191
Restricted funds				<u>146,165</u>	<u>235,678</u>
TOTAL FUNDS				<u>160,491</u>	<u>243,869</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 June 2024 and were signed on its behalf by:

J Morris - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All grant applications include an administration levy for the UK office support costs and are represented in the accounts as a transfer between funds.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

Donations to General Funds comprise a number of regular and irregular donations from many supporters, as well as some donations from Trusts and other entities. Donations to Restricted Funds are largely grants received from Trusts and Foundations. The Trustees are grateful to all their UK donors for their continued support throughout the year.

Included in donations and legacies are two legacies totalling £7,301 (2022: one legacy of £1,000).

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>2,009</u>	<u>378</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Project Co-ordination and Support Costs	<u>80,218</u>	<u>4,800</u>	<u>85,018</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

H-R Perkin received remuneration of £6,025 by reason of her employment with the charity and pension contributions of £75 and a home office allowance of £175 were also paid for her. (2022: No remuneration or other benefits were paid to trustees).

Trustees' expenses

Trustee expenses totalling £1,226 were paid in respect of travel and subsistence to two trustees. (2022: Trustee expenses of £1,266 were paid in respect of travel and subsistence to one trustee).

6. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	131,219	132,144
Social security costs	5,552	6,848
Other pension costs	<u>3,435</u>	<u>3,930</u>
	<u>140,206</u>	<u>142,922</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Fundraising & publicity	2	2
Project co-ordination and support	<u>4</u>	<u>4</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. STAFF COSTS - continued

The average number of full-time equivalent employees was 4 (2022: 4.4).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	147,241	152,602	299,843
Investment income	<u>378</u>	<u>-</u>	<u>378</u>
Total	<u>147,619</u>	<u>152,602</u>	<u>300,221</u>
EXPENDITURE ON			
Raising funds	92,545	165	92,710
Charitable activities			
Grants & Costs re MENA projects	18,403	270,638	289,041
Project Co-ordination and Support Costs	<u>90,707</u>	<u>-</u>	<u>90,707</u>
Total	<u>201,655</u>	<u>270,803</u>	<u>472,458</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>17,359</u>	<u>(17,359)</u>	<u>-</u>
Net movement in funds	(36,677)	(135,560)	(172,237)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>44,868</u>	<u>371,238</u>	<u>416,106</u>
TOTAL FUNDS CARRIED FORWARD	<u>8,191</u>	<u>235,678</u>	<u>243,869</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. NET MOVEMENT IN FUNDS

The net movement in funds is stated after charging the following:

	31.12.23	31.12.22
	£	£
Independent Examiner's Remuneration	<u>4,800</u>	<u>4,080</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	286	290
Prepayments	<u>1,311</u>	<u>1,759</u>
	<u>1,597</u>	<u>2,049</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	<u>17,586</u>	<u>6,479</u>

11. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	8,191	(20,814)	26,949	14,326
Restricted funds				
Restricted Fund for MENA Projects	(1,142)	26,317	(26,949)	(1,774)
Large Legacy Fund	<u>236,820</u>	<u>(88,881)</u>	-	<u>147,939</u>
	<u>235,678</u>	<u>(62,564)</u>	<u>(26,949)</u>	<u>146,165</u>
TOTAL FUNDS	<u>243,869</u>	<u>(83,378)</u>	-	<u>160,491</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,298	(185,112)	(20,814)
Restricted funds			
Restricted Fund for MENA Projects	234,773	(208,456)	26,317
Large Legacy Fund	<u>-</u>	<u>(88,881)</u>	<u>(88,881)</u>
	<u>234,773</u>	<u>(297,337)</u>	<u>(62,564)</u>
TOTAL FUNDS	<u>399,071</u>	<u>(482,449)</u>	<u>(83,378)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	44,868	(54,036)	17,359	8,191
Restricted funds				
Restricted Fund for MENA Projects	131	16,086	(17,359)	(1,142)
Large Legacy Fund	<u>371,107</u>	<u>(134,287)</u>	<u>-</u>	<u>236,820</u>
	<u>371,238</u>	<u>(118,201)</u>	<u>(17,359)</u>	<u>235,678</u>
TOTAL FUNDS	<u>416,106</u>	<u>(172,237)</u>	<u>-</u>	<u>243,869</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,619	(201,655)	(54,036)
Restricted funds			
Restricted Fund for MENA Projects	152,602	(136,516)	16,086
Large Legacy Fund	<u>-</u>	<u>(134,287)</u>	<u>(134,287)</u>
	<u>152,602</u>	<u>(270,803)</u>	<u>(118,201)</u>
TOTAL FUNDS	<u>300,221</u>	<u>(472,458)</u>	<u>(172,237)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	44,868	(74,850)	44,308	14,326
Restricted funds				
Restricted Fund for MENA Projects	131	42,403	(44,308)	(1,774)
Large Legacy Fund	<u>371,107</u>	<u>(223,168)</u>	<u>-</u>	<u>147,939</u>
	<u>371,238</u>	<u>(180,765)</u>	<u>(44,308)</u>	<u>146,165</u>
TOTAL FUNDS	<u>416,106</u>	<u>(255,615)</u>	<u>-</u>	<u>160,491</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	311,917	(386,767)	(74,850)
Restricted funds			
Restricted Fund for MENA Projects	387,375	(344,972)	42,403
Large Legacy Fund	<u>-</u>	<u>(223,168)</u>	<u>(223,168)</u>
	<u>387,375</u>	<u>(568,140)</u>	<u>(180,765)</u>
TOTAL FUNDS	<u>699,292</u>	<u>(954,907)</u>	<u>(255,615)</u>

The Restricted Fund for Middle East Projects includes all restricted income and expenditure for projects in the Middle East set up in accordance with the charity's objectives.

The Large Legacy Fund relates to a generous legacy gift which will be used mainly for development, marketing and capacity building in the UK and with our partners in MENA.

12. RELATED PARTY DISCLOSURES

As disclosed in note 5 to the accounts, one trustee, H-R Perkin, received a salary and other benefits during the year and she was also reimbursed travel and subsistence expenses totalling £1,101. Another trustee, F Holmer, was reimbursed trustee expenses of £125.

Helen Deane, the daughter of a trustee, received a salary of £3,141 in respect of her employment with the charity.

MIDDLE EAST MEDIA

England & Wales - Charity number 271373

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022

for

Middle East Media
(Registered in England)

A J Bennewith FCA, FCPA, FFA, FFTA,
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3 Wey Court
Mary Road
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for the Year Ended 31 December 2022**

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REPORT 2022

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Middle East Media exists to make a strategic contribution to moving the people of the Middle East and North Africa (MENA) towards life-transforming faith in Jesus Christ through the creative and culturally relevant use of media. We produce indigenous Christian media content and holistically empower other content creators where it is challenging to be a Christian. We walk with them on their journey of faith so that they, too, can reach out to the unreached in their communities.

Activities

We were able to do more face-to-face events than in the years prior. Through the Global Connections Network, we had an opportunity to speak to students at five UK universities for the first time. We attended two summer festivals and visited a few churches and trusts. MEM Week in June was hosted in-person by three different churches in Hove, Buxton and London, with an online Day of Prayer.

In addition, we achieved two major milestones to help us grow. We rebranded ourselves to reflect a new strand added to MEM's existing strategy - which is to equip new media teams across the Arab world. Secondly, our new database streamlined our data processing, especially for the projects that we fund, and has made both our internal and cross-office communication more effective.

Middle East Media has continued informing and envisioning individuals and grant-making bodies in the UK and Europe on the needs of the population in the MENA. In deciding what to do in the year, the trustees have had due regard to the Charity Commission's public benefit guidance.

ACHIEVEMENT AND PERFORMANCE

Through our partners in the MENA, we served a wide range of people, as in the years before - refugees, traumatised children, suffering women and men, young people, and new believers. Over 200 young people and 100 women were trained in filmmaking to increase their employability and give them a voice through the creation of media. A new YouTube channel for children celebrated one year, and exceeded our original plans. It reached children beyond the Middle East, and even attracted their parents too, for whom a new Facebook page has been set up.

Last year, we mentioned six new media teams that we started supporting in various MENA countries. Four of these teams have since been active in producing media for their own people. One of these teams has gained an hour each week on their national TV to broadcast their Christian material. Another team is running a successful digital initiative to reach women in the Gulf. A third group continues to work on a simplified Bible audio recording in a popular colloquial Arabic dialect, in which no Bible translation exists. Our aim is not to dictate or produce media for them, but to walk alongside - encouraging and supporting wherever possible. At least two new prospect media teams have been added to our list, and we hope to have more contact with them in 2023.

Middle East Media, registered in England, cooperates with a charity using the same name, registered in the USA. Both work with the Middle East Media International Board, which provides oversight of and reports on the projects throughout the MENA. Middle East Media has representation on the Middle East Media International Board, where annual performance reports of all partners are presented.

FINANCIAL REVIEW

We received positive responses to our appeals and applications for funds in the year. We only account income as that received, and some substantial gifts that were confirmed towards the end of 2022 were not received until the start of 2023. Together with sending undesignated funds to Field Projects, our General Reserve at the 31 December 2022 was lower than we would like, but has now improved. We also have the Large Legacy Fund which is restricted at the discretion of the trustees.

The gross income for the year was £300,221 (2021: £380,838), with funds sent to the Field £289,041 (2021: £287,345).

Though we were able to complete more applications and reports than planned, growing our individual support has been slower than hoped. Promotional events alone do not provide immediate financial support; many more activities are needed to cultivate the interest and commitment of new supporters. Last year in particular, much of our time was also focused on rebranding and implementing the new database, helping us long-term, but not in the short-term, to increase our funds.

Therefore, one-off, regular or multi-year support from trusts has been vital to our ministry. We are very thankful to a few family trusts supporting us each year. The trustees would like to place on record their thanks to the Evangelical-Lutheran Church in Württemberg, Germany, and Trinity Church Buxton (UK) for their long-term support with substantial annual gifts and prayers. We were also pleased that the Bishop Radford Trust committed to a three-year funding.

The financial statements give a fair representation of the assets of the charity.

STAFF and VOLUNTEERS

We give a special thank you to our dedicated staff and volunteers, who continue to give above and beyond, to promote the work of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution, and constitutes an unincorporated charity. Members of the charity are admitted by the Board from among persons whose inspiration to membership is authenticated by the Board's satisfaction, and who have also indicated in writing their acceptance of the principles set out in the Charity's Statement of Values. Membership of the charity shall terminate if the member resigns by written notice to the Board, or if the member should be removed by the Board after due process.

The affairs of the charity are managed by a Board of no less than four and no more than ten persons acting as trustees of the charity. The Board invites eligible individuals to become trustees of the charity. In 2022, the Board invited two new trustees to join us. The Board may remove any member from the Board, but any resolution to remove such a member shall require approval by at least 75% of the Board members.

The Board provides strategic oversight of Middle East Media which delegates as appropriate to the UK Administration.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

271373

Principal address

Unit 142

23 King Street

Cambridge

Cambridgeshire

Trustees

F Holmer

J Morris

B Taylor

H-R Perkin

R Summerfield

D Hodgson

J C Hooker (appointed 22.3.22)

C S Large (appointed 16.9.22)

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA

Institute of Chartered Accountants of England and Wales

3 Wey Court

Mary Road

Guildford

Surrey

GU1 4QU

Approved by order of the board of trustees on 30 March 2023 and signed on its behalf by:

J Morris - Trustee

**Independent Examiner's Report to the Trustees of
Middle East Media**

Independent examiner's report to the trustees of Middle East Media

I report to the charity trustees on my examination of the accounts of Middle East Media (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants of England and Wales
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Middle East Media**Statement of Financial Activities**
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	147,241	152,602	299,843	380,826
Investment income	3	<u>378</u>	<u>-</u>	<u>378</u>	<u>12</u>
Total		<u>147,619</u>	<u>152,602</u>	<u>300,221</u>	<u>380,838</u>
EXPENDITURE ON					
Raising funds		92,545	165	92,710	87,038
Charitable activities					
Grants & Costs re MENA projects		18,403	270,638	289,041	287,345
Project Co-ordination and Support Costs		<u>90,707</u>	<u>-</u>	<u>90,707</u>	<u>100,430</u>
Total		<u>201,655</u>	<u>270,803</u>	<u>472,458</u>	<u>474,813</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(54,036)	(118,201)	(172,237)	(93,975)
		<u>17,359</u>	<u>(17,359)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(36,677)	(135,560)	(172,237)	(93,975)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,868	371,238	416,106	510,081
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>

The notes form part of these financial statements

Middle East Media

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS					
Debtors	10	2,049	-	2,049	1,806
Cash at bank and in hand		<u>12,501</u>	<u>235,798</u>	<u>248,299</u>	<u>420,093</u>
		14,550	235,798	250,348	421,899
CREDITORS					
Amounts falling due within one year	11	(6,359)	(120)	(6,479)	(5,793)
		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
NET CURRENT ASSETS					
		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
NET ASSETS		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
FUNDS	12				
Unrestricted funds				8,191	44,868
Restricted funds				<u>235,678</u>	<u>371,238</u>
TOTAL FUNDS				<u>243,869</u>	<u>416,106</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2023 and were signed on its behalf by:

J Morris - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All grant applications include an administration levy for the UK office support costs and are represented in the accounts as a transfer between funds.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

Donations to General Funds comprise a number of regular and irregular donations from many supporters, as well as some donations from Trusts and other entities. Donations to Restricted Funds are largely grants received from Trusts and Foundations. The Trustees are grateful to all their UK donors for their continued support throughout the year.

Included in donations and legacies is a legacy of £1,000 (2021: two legacies totalling £62,883).

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>378</u>	<u>12</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Project Co-ordination and Support Costs	<u>86,627</u>	<u>4,080</u>	<u>90,707</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Trustee expenses of £1,266 were paid in respect of travel and subsistence to one trustee. (2021: no trustee expenses).

6. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	132,144	127,390
Social security costs	6,848	6,516
Other pension costs	<u>3,930</u>	<u>3,815</u>
	<u>142,922</u>	<u>137,721</u>

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Fundraising & publicity	2	2
Project co-ordination and support	<u>4</u>	<u>4</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. STAFF COSTS - continued

The average number of full-time equivalent employees was 4.4 (2021: 4.3).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	207,644	173,182	380,826
Investment income	<u>12</u>	<u>-</u>	<u>12</u>
Total	<u>207,656</u>	<u>173,182</u>	<u>380,838</u>
 EXPENDITURE ON			
Raising funds	83,966	3,072	87,038
Charitable activities			
Grants & Costs re MENA projects	87,908	199,437	287,345
Project Co-ordination and Support Costs	<u>95,630</u>	<u>4,800</u>	<u>100,430</u>
Total	<u>267,504</u>	<u>207,309</u>	<u>474,813</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>13,470</u>	<u>(13,470)</u>	<u>-</u>
Net movement in funds	(46,378)	(47,597)	(93,975)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>91,246</u>	<u>418,835</u>	<u>510,081</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>44,868</u>	 <u>371,238</u>	 <u>416,106</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. NET MOVEMENT IN FUNDS

The net movement in funds is stated after charging the following:

	31.12.22	31.12.21
	£	£
Independent Examiner's Remuneration	<u>3,960</u>	<u>3,720</u>

9. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 January 2022		1,149
Disposals		<u>(1,149)</u>
At 31 December 2022		—
DEPRECIATION		
At 1 January 2022		1,149
Eliminated on disposal		<u>(1,149)</u>
At 31 December 2022		—
NET BOOK VALUE		
At 31 December 2022		<u>—</u>
At 31 December 2021		<u>—</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	290	1,106
Prepayments	<u>1,759</u>	<u>700</u>
	<u>2,049</u>	<u>1,806</u>

Middle East Media

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other creditors	<u>6,479</u>	<u>5,793</u>

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	44,868	(54,036)	17,359	8,191
Restricted funds				
Restricted Fund for MENA Projects	131	16,086	(17,359)	(1,142)
Large Legacy Fund	<u>371,107</u>	<u>(134,287)</u>	-	<u>236,820</u>
	<u>371,238</u>	<u>(118,201)</u>	<u>(17,359)</u>	<u>235,678</u>
TOTAL FUNDS	<u>416,106</u>	<u>(172,237)</u>	-	<u>243,869</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	147,619	(201,655)	(54,036)
Restricted funds			
Restricted Fund for MENA Projects	152,602	(136,516)	16,086
Large Legacy Fund	-	<u>(134,287)</u>	<u>(134,287)</u>
	<u>152,602</u>	<u>(270,803)</u>	<u>(118,201)</u>
TOTAL FUNDS	<u>300,221</u>	<u>(472,458)</u>	<u>(172,237)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	91,246	(59,848)	13,470	44,868
Restricted funds				
Restricted Fund for MENA Projects	4,578	9,023	(13,470)	131
Large Legacy Fund	<u>414,257</u>	<u>(43,150)</u>	<u>-</u>	<u>371,107</u>
	<u>418,835</u>	<u>(34,127)</u>	<u>(13,470)</u>	<u>371,238</u>
TOTAL FUNDS	<u>510,081</u>	<u>(93,975)</u>	<u>-</u>	<u>416,106</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,656	(267,504)	(59,848)
Restricted funds			
Restricted Fund for MENA Projects	173,182	(164,159)	9,023
Large Legacy Fund	<u>-</u>	<u>(43,150)</u>	<u>(43,150)</u>
	<u>173,182</u>	<u>(207,309)</u>	<u>(34,127)</u>
TOTAL FUNDS	<u>380,838</u>	<u>(474,813)</u>	<u>(93,975)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	91,246	(113,884)	30,829	8,191
Restricted funds				
Restricted Fund for MENA Projects	4,578	25,109	(30,829)	(1,142)
Large Legacy Fund	<u>414,257</u>	<u>(177,437)</u>	<u>-</u>	<u>236,820</u>
	<u>418,835</u>	<u>(152,328)</u>	<u>(30,829)</u>	<u>235,678</u>
TOTAL FUNDS	<u><u>510,081</u></u>	<u><u>(266,212)</u></u>	<u><u>-</u></u>	<u><u>243,869</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,275	(469,159)	(113,884)
Restricted funds			
Restricted Fund for MENA Projects	325,784	(300,675)	25,109
Large Legacy Fund	<u>-</u>	<u>(177,437)</u>	<u>(177,437)</u>
	<u>325,784</u>	<u>(478,112)</u>	<u>(152,328)</u>
TOTAL FUNDS	<u><u>681,059</u></u>	<u><u>(947,271)</u></u>	<u><u>(266,212)</u></u>

The Restricted Fund for Middle East Projects includes all restricted income and expenditure for projects in the Middle East set up in accordance with the charity's objectives.

The Large Legacy Fund relates to a generous legacy gift which will be used mainly for development, marketing and capacity building in the UK and with our partners in MENA.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

MIDDLE EAST MEDIA

England & Wales - Charity number 271373

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Middle East Media

A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

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for the Year Ended 31 December 2021**

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Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Object

The objective of Middle East Media (UK) is:

'The advancement of education through media, inspired by the principles of the Christian faith, promoting human rights in all or any part of the world, in particular the Middle East and North Africa (MENA).'

Activities

The team in the UK has been stable during the year and has achieved an income growth of 17% with funds from some new trusts, legacies, major donors and churches. We have been able to promote the work in the MENA region through videos, online meetings and events. The first MEM Week was initiated in 2021 to become an annual gathering. New opportunities are being developed for 2022, with the hope of being able to organise in-person meetings, events, and also visit our donors in Europe.

Our partners in the MENA have continued to develop the creative media programmes that have blessed a wide range of people - refugees, traumatised children, suffering women and men, young people and new believers. The media programmes ranged from TV series, dramas and documentaries, to online magazines, as well as workshops and support groups for women, families and persecuted believers. The team in North Africa used media to train people from other organisations to combat gender specific issues and equipped those tackling similar issues in the region. The online platforms that our various video materials have been placed on have reached literally thousands of Arabic speaking people.

We continued in our new vision of creating new media teams across the region, instead of training only individuals which we had done for many years. This year in particular was a huge step towards this vision. We started working with 6 different media teams in countries where it is challenging to be a Christian. A few positive outcomes include a simplified Bible audio recording in a popular dialect of colloquial Arabic in which no Bible translation exists, a new social media project for the women in the Gulf, and culturally relevant Christmas material in a North African country.

ACHIEVEMENT AND PERFORMANCE

Middle East Media has continued its work of informing and envisioning individuals and grant-making bodies in the UK and Europe about the needs of the population in the MENA. In deciding what to do in the year, the Trustees have had due regard to the Charity Commission's public benefit guidance.

Middle East Media, registered in England, cooperates with a charity using the same name, registered in the USA. Both work with the Middle East Media International Board which provides oversight of and reports on the projects throughout the MENA. Middle East Media has representation on the Middle East Media International Board.

Report of the Trustees
for the Year Ended 31 December 2021

FINANCIAL REVIEW

Financial position

The gross income for the year was £380,838 (2020: £324,452) and funds sent to the field were £287,345 (2020: £310,962). The Trustees express their gratitude to all of the donors for their generosity and place on record specifically their thanks to the leadership at Gateway Church in Leyton, London, for forwarding to us a timely legacy of £56,482.96 that funded at least 6 projects; also for the donation of £14,000 from the Evangelical-Lutheran Church in Württemberg, Germany, and £1,000 from the World Day of Prayer for projects in the MENA.

Our general reserves fluctuated between 2 and 3 months of operational costs but we plan to increase it to 4-5 months in 2022. We have not cut back on any projects nor furloughed any staff. On the contrary, we took on a part-time creative assistant to help us produce video and design materials for our supporters in the UK, which has been a very positive step.

Despite the ongoing challenges around us, we and our staff continue to be excited about the new opportunities ahead. As we said last year, Coronavirus has proved that media and technology are vital for every sector in the world, including mission.

The financial statements give a fair representation of the assets of the charity.

Staff and Volunteers

We need to give a special thank you to our dedicated staff and volunteers, who continue to give above and beyond, upon the completion of a successful and fruitful year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution, and constitutes an unincorporated charity.

Members of the charity are admitted by Board from among persons whose inspiration to membership is authenticated by the Board's satisfaction and who have also indicated in writing their acceptance of the principles set out in the Charity's Statement of Values. Membership of the charity shall terminate if the member resigns by written notice to the Board or if the member shall be removed by the Board after due process.

The affairs of the charity are managed by a Board of not less than four or more than ten persons being Trustees of the charity. The Board invites eligible individuals to become Trustees of the charity. The Board may remove any member from Board but any resolution to remove such a member shall require to be approved by not less than 75% of the Board members.

The Board provides strategic oversight of Middle East Media which delegates as appropriate to the UK Administration.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

271373

Principal address

Unit 142
23 King Street
Cambridge
Cambridgeshire
CB1 1AH

Trustees

Ms F Holmer
J Morris
B Taylor
Mrs H-R Perkin
Miss R Summerfield
D Hodgson

Report of the Trustees
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants of England and Wales
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Approved by order of the board of trustees on 22 March 2022 and signed on its behalf by:

J Morris - Trustee

**Independent Examiner's Report to the Trustees of
Middle East Media**

Independent examiner's report to the trustees of Middle East Media

I report to the charity trustees on my examination of the accounts of Middle East Media (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants of England and Wales
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Date:

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	207,644	173,182	380,826	324,230
Investment income	3	12	-	12	102
Other income		-	-	-	120
Total		207,656	173,182	380,838	324,452
EXPENDITURE ON					
Raising funds		83,966	3,072	87,038	79,342
Charitable activities					
Grants & Costs re MENA projects		87,908	199,437	287,345	310,962
Project Co-ordination and Support Costs		95,630	4,800	100,430	51,407
Total		267,504	207,309	474,813	441,711
NET INCOME/(EXPENDITURE)		(59,848)	(34,127)	(93,975)	(117,259)
Transfers between funds	12	13,470	(13,470)	-	-
Net movement in funds		(46,378)	(47,597)	(93,975)	(117,259)
RECONCILIATION OF FUNDS					
Total funds brought forward		91,246	418,835	510,081	627,340
TOTAL FUNDS CARRIED FORWARD		<u>44,868</u>	<u>371,238</u>	<u>416,106</u>	<u>510,081</u>

Middle East Media**Balance Sheet**
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Debtors	10	1,806	-	1,806	15,569
Cash at bank and in hand		<u>47,583</u>	<u>372,510</u>	<u>420,093</u>	<u>498,889</u>
		49,389	372,510	421,899	514,458
CREDITORS					
Amounts falling due within one year	11	(4,521)	(1,272)	(5,793)	(4,377)
		<u>44,868</u>	<u>371,238</u>	<u>416,106</u>	<u>510,081</u>
NET CURRENT ASSETS					
		<u>44,868</u>	<u>371,238</u>	<u>416,106</u>	<u>510,081</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>44,868</u>	<u>371,238</u>	<u>416,106</u>	<u>510,081</u>
NET ASSETS		<u>44,868</u>	<u>371,238</u>	<u>416,106</u>	<u>510,081</u>
FUNDS	12				
Unrestricted funds				44,868	91,246
Restricted funds				<u>371,238</u>	<u>418,835</u>
TOTAL FUNDS				<u>416,106</u>	<u>510,081</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 March 2022 and were signed on its behalf by:

J Morris - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All grant applications include an administration levy for the UK office support costs and are represented in the accounts as a transfer between funds.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

Donations to General Funds comprise a number of regular and irregular donations from many supporters, as well as some donations from Trusts and other entities. Donations to Restricted Funds are largely grants received from Trusts and Foundations. The Trustees are grateful to all their UK donors for their continued support throughout the year.

Included in donations and legacies are two legacies totalling £62,883 (2020: one legacy of £15,000).

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>12</u>	<u>102</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	£	£
Project Co-ordination and Support Costs	<u>91,790</u>	<u>8,640</u>	<u>100,430</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustee expenses paid in the year ended 31 December 2021. (2020: Trustee expenses of £35 were paid in respect of training for one trustee).

6. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	127,390	101,328
Social security costs	6,516	4,513
Other pension costs	<u>3,815</u>	<u>3,025</u>
	<u>137,721</u>	<u>108,866</u>

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Fundraising & publicity	2	2
Project co-ordination and support	<u>4</u>	<u>2</u>
	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The average number of full-time equivalent employees was 4.3 (2020: 4.1).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	181,754	142,476	324,230
Investment income	102	-	102
Other income	<u>120</u>	<u>-</u>	<u>120</u>
Total	181,976	142,476	324,452
EXPENDITURE ON			
Raising funds	72,598	6,744	79,342
Charitable activities			
Grants & Costs re MENA projects	43,385	267,577	310,962
Project Co-ordination and Support Costs	51,407	-	51,407
Total	<u>167,390</u>	<u>274,321</u>	<u>441,711</u>
NET INCOME/(EXPENDITURE)	14,586	(131,845)	(117,259)
Transfers between funds	<u>18,291</u>	<u>(18,291)</u>	<u>-</u>
Net movement in funds	32,877	(150,136)	(117,259)
RECONCILIATION OF FUNDS			
Total funds brought forward	58,368	568,972	627,340
TOTAL FUNDS CARRIED FORWARD	<u><u>91,245</u></u>	<u><u>418,836</u></u>	<u><u>510,081</u></u>

8. NET MOVEMENT IN FUNDS

The net movement in funds is stated after charging the following:

	31.12.20 £	31.12.19 £
Independent Examiner's Remuneration	<u><u>3,720</u></u>	<u><u>3,600</u></u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	<u>1,149</u>
DEPRECIATION	
At 1 January 2021 and 31 December 2021	<u>1,149</u>
NET BOOK VALUE	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>-</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other debtors	1,106	34
Prepayments	700	535
Accrued income	<u>-</u>	<u>15,000</u>
	<u>1,806</u>	<u>15,569</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Other creditors	<u>5,793</u>	<u>4,377</u>

12. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	91,246	(59,848)	13,470	44,868
Restricted funds				
Restricted Fund for MENA Projects	4,578	9,023	(13,470)	131
Large Legacy Fund	<u>414,257</u>	<u>(43,150)</u>	<u>-</u>	<u>371,107</u>
	<u>418,835</u>	<u>(34,127)</u>	<u>(13,470)</u>	<u>371,238</u>
TOTAL FUNDS	<u>510,081</u>	<u>(93,975)</u>	<u>-</u>	<u>416,106</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,656	(267,504)	(59,848)
Restricted funds			
Restricted Fund for MENA Projects	173,182	(164,159)	9,023
Large Legacy Fund	-	(43,150)	(43,150)
	<u>173,182</u>	<u>(207,309)</u>	<u>(34,127)</u>
TOTAL FUNDS	<u>380,838</u>	<u>(474,813)</u>	<u>(93,975)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	58,368	14,587	18,291	91,246
Restricted funds				
Restricted Fund for MENA Projects	(133)	23,002	(18,291)	4,578
Large Legacy Fund	<u>569,105</u>	<u>(154,848)</u>	-	<u>414,257</u>
	<u>568,972</u>	<u>(131,846)</u>	<u>(18,291)</u>	<u>418,835</u>
TOTAL FUNDS	<u>627,340</u>	<u>(117,259)</u>	-	<u>510,081</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,976	(167,389)	14,587
Restricted funds			
Restricted Fund for MENA Projects	142,476	(119,474)	23,002
Large Legacy Fund	-	(154,848)	(154,848)
	<u>142,476</u>	<u>(274,322)</u>	<u>(131,846)</u>
TOTAL FUNDS	<u>324,452</u>	<u>(441,711)</u>	<u>(117,259)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	58,368	(45,261)	31,761	44,868
Restricted funds				
Restricted Fund for MENA Projects	(133)	32,025	(31,761)	131
Large Legacy Fund	<u>569,105</u>	<u>(197,998)</u>	<u>-</u>	<u>371,107</u>
	<u>568,972</u>	<u>(165,973)</u>	<u>(31,761)</u>	<u>371,238</u>
TOTAL FUNDS	<u><u>627,340</u></u>	<u><u>(211,234)</u></u>	<u><u>-</u></u>	<u><u>416,106</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	389,632	(434,893)	(45,261)
Restricted funds			
Restricted Fund for MENA Projects	315,658	(283,633)	32,025
Large Legacy Fund	<u>-</u>	<u>(197,998)</u>	<u>(197,998)</u>
	<u>315,658</u>	<u>(481,631)</u>	<u>(165,973)</u>
TOTAL FUNDS	<u><u>705,290</u></u>	<u><u>(916,524)</u></u>	<u><u>(211,234)</u></u>

The Restricted Fund for Middle East Projects includes all restricted income and expenditure for projects in the Middle East set up in accordance with the charity's objectives.

The Large Legacy Fund relates to a generous legacy gift which will be used mainly for development, marketing and capacity building in the UK and with our partners in MENA.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

MIDDLE EAST MEDIA

England & Wales - Charity number 271373

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
Middle East Media

**A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU**

Contents of the Financial Statements
for the Year Ended 31 December 2020

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Cash Flow Statement	7
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Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Object

The object of Middle East Media is:

" The advancement of education through media, inspired by the principles of the Christian faith, promoting human rights in all or any part of the world, in particular the Middle East and North Africa (MENA)."

Effect of Covid - 19 on Activities

Thankfully, the Coronavirus crisis has had little negative impact on our work in the UK. We give grateful thanks for the continued support and donations from all. The staff continue to work from home as they have done for many years and all our meetings are taking place virtually.

Since our staff team is small, switching all our activities and events from face-to-face to online has made our life in some ways much easier and less complicated, and brought some additional benefits. For instance, we celebrated our 45th anniversary online which enabled us to welcome those who otherwise would not have been able to join us. Secondly, we hired two new part-time staff members who are helping us improve and increase our digital communications. Thirdly, we have also started new prayer meetings online, which are helping us to reconnect with our supporters in a more convenient way than before the pandemic. Lastly, we have also prayerfully developed a new 5-year fundraising strategy for 2020-2024, which includes growing church partnerships, increasing unrestricted income, developing an advocacy scheme, improving our public image and internal systems.

Although 2020 has been a hard year for us all, it has highlighted just how important media is to our lives and this is no less true for the work we support in the Middle East and North Africa (MENA).

Our beneficiary partners in the MENA have been more affected due to the pandemic, partly because they have much larger teams and also many of the media projects require special equipment and for the teams to be in one studio when creating videos. Unfortunately, they have delayed some recordings, training and workshops, and travel within the region. However, the production team were still able to continue working on many projects from home and altogether for a total of 4 months in between lockdowns. As a result, there is a delay in completing some of the projects.

Activities

Our partners in the MENA region have continued to develop the creative media programmes that have helped refugees, divorced and vulnerable women, traumatised children and young people across the region. The teams in the MENA were working on over 20 different projects and at least 180 videos of different types were produced in 2020. They also engaged with people more extensively on social media and through online magazines they produced. In 2020, nearly 2,000 refugee children benefitted from their programmes and they trained over 40 people in media, leadership and using the trauma material.

There are two major shifts in the future vision starting in 2021. We are supporting our ministry partners in the MENA to move from being primarily content producers to creating life transforming media teams; from being primarily trainers to becoming mentors in media. The practical implications of these changes will mean some of the programmes we currently support will be phased out, others might be altered and new projects will emerge, but most of the projects we currently support will continue.

Report of the Trustees
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Middle East Media has continued its work of informing and envisioning the individuals and grant-making bodies in the UK about the needs of the population in the MENA. In deciding what to do in the year the Trustees have had due regard to the Charity Commission's public benefit guidance.

Middle East Media, registered in England, cooperates with a charity using the same name, registered in the USA, and both work with the Middle East Media International Board which provides oversight of and reports on the projects throughout the MENA. Middle East Media has representation on the Middle East Media International Board.

Donations to Middle East Media are received from individuals, grant making bodies, those supporting our core costs and churches. The Trustees wish to express their gratitude to all of the donors for their generosity and to place on record their thanks for the donation of £20,760 from the Evangelical-Lutheran Church in Wurttemberg for projects in the MENA.

The financial statements give a fair representation of the assets of the charity.

FINANCIAL REVIEW

Financial position

The result of the year was net expenditure of £ 117,259 (2019 net income of £539,857) after sending surplus funds of £43,000 to our beneficiaries in the MENA (2019: £43,000) in addition to £267,577 (2019: £219,085) specific restricted donations. Middle East Media plans to continue current fundraising activities and, if funds allow, they will undertake fundraising in new areas.

We have not seen any substantial decrease in our income, but we have considered potential risks and have established a risk management plan. We are increasing our general reserves from 3 months to 6 months of operational costs. We have not cut back on any project support nor furloughed any staff. No government aid or incentives have been required. We are working to increase our unrestricted funding. The example was our investment in a large campaign with Premier Christianity that attracted new supporters.

The large legacy that we received from a European supporter in 2019 has enabled us to dedicate more funds for development, marketing, and capacity building. The legacy is giving us a great opportunity to develop new supporters and help streamline all our processes.

Despite the challenges around us, we and our staff feel more excited than ever about the new opportunities ahead. Coronavirus has proved that media and technology are vital for every sector in the world today, and no less so than in mission.

Reserves policy

As noted above, the Trustees' aim is to maintain a reserve the equivalent of operational costs for a six month period. Reserves were above this level for both 2019 and 2020 and they plan to maintain this level in the future.

Staff and Volunteers

We need to give special thanks to our dedicated staff who have given above and beyond any expectations, to complete what has proven to be a successful and fruitful year. We also thank our supporters who have given their time and energy to promote our work and also raise funds for the projects.

Report of the Trustees
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution, and constitutes an unincorporated charity. Members of the charity are admitted by Board from among persons whose inspiration to membership is authenticated by the Board's satisfaction and who have also indicated in writing their acceptance of the principles set out in the Charity's Statement of Values. Membership of the charity shall terminate if the member resigns by written notice to the Board or if the member shall be removed by the Board after due process.

The affairs of the charity are managed by a Board of not less than four or more than ten persons being Trustees of the charity. The Board invites eligible individuals to become Trustees of the charity. The Board may remove any member from Board but any resolution to remove such a member shall require to be approved by not less than 75% of the Board members.

The Board provides strategic oversight of Middle East Media which delegates as appropriate to the UK Administration.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

271373

Principal address

Unit 142
23 King Street
Cambridge
Cambridgeshire
CB1 1AH

Trustees

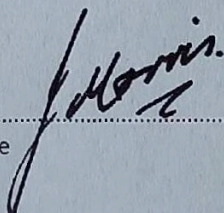
Ms F Holmer
J Morris
B Taylor
Mrs H-R Perkin
Miss R Summerfield
D Hodgson
W Larson (resigned 31.7.20)

Independent Examiner

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants of England and Wales
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU

Approved by order of the board of trustees on 27 April 2021 and signed on its behalf by:

.....
J Morris - Trustee



Independent Examiner's Report to the Trustees of
Middle East Media

Independent examiner's report to the trustees of Middle East Media

I report to the charity trustees on my examination of the accounts of Middle East Media (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

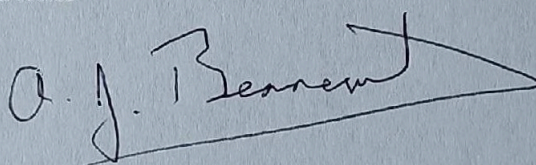
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust 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.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA
Institute of Chartered Accountants of England and Wales
A J Bennewith FCA, FCPA, FFA, FFTA,
FIPA, DChA, FRSA
3 Wey Court
Mary Road
Guildford
Surrey
GU1 4QU



Date: 6 May 2021

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	181,754	142,476	324,230	935,033
Investment income	3	102	-	102	66
Other income		120	-	120	-
Total		181,976	142,476	324,452	935,099
EXPENDITURE ON					
Raising funds		72,598	6,744	79,342	70,767
Charitable activities					
Grants & Costs re MENA projects		43,385	267,577	310,962	263,038
Project Co-ordination and Support Costs		51,407	-	51,407	61,437
Total		167,390	274,321	441,711	395,242
NET INCOME/(EXPENDITURE)		14,586	(131,845)	(117,259)	539,857
Transfers between funds	12	18,291	(18,291)	-	-
Net movement in funds		32,877	(150,136)	(117,259)	539,857
RECONCILIATION OF FUNDS					
Total funds brought forward		58,368	568,972	627,340	87,483
TOTAL FUNDS CARRIED FORWARD		91,245	418,836	510,081	627,340

Middle East Media**Balance Sheet
31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	9	-	-	-	287
CURRENT ASSETS					
Debtors	10	569	15,000	15,569	990
Cash at bank and in hand		95,054	403,835	498,889	630,110
		<u>95,623</u>	<u>418,835</u>	<u>514,458</u>	<u>631,100</u>
CREDITORS					
Amounts falling due within one year	11	(4,377)	-	(4,377)	(4,047)
		<u>91,246</u>	<u>418,835</u>	<u>510,081</u>	<u>627,053</u>
NET CURRENT ASSETS					
		<u>91,246</u>	<u>418,835</u>	<u>510,081</u>	<u>627,053</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,246</u>	<u>418,835</u>	<u>510,081</u>	<u>627,340</u>
NET ASSETS		<u>91,246</u>	<u>418,835</u>	<u>510,081</u>	<u>627,340</u>
FUNDS	12				
Unrestricted funds				91,246	58,368
Restricted funds				418,835	568,972
TOTAL FUNDS				<u>510,081</u>	<u>627,340</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2021 and were signed on its behalf by:

J Morris - Trustee

Middle East Media**Cash Flow Statement
for the Year Ended 31 December 2020**

	Notes	31.12.20 £	31.12.19 £
Cash flows from operating activities			
Cash generated from operations	1	(131,443)	553,728
Net cash (used in)/provided by operating activities		(131,443)	553,728
Cash flows from investing activities			
Sale of tangible fixed assets		120	-
Interest received		102	66
Net cash provided by investing activities		222	66
Change in cash and cash equivalents in the reporting period		(131,221)	553,794
Cash and cash equivalents at the beginning of the reporting period		630,110	76,316
Cash and cash equivalents at the end of the reporting period		498,889	630,110

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.20	31.12.19
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(117,259)	539,857
Adjustments for:		
Depreciation charges	287	383
Profit on disposal of fixed assets	(120)	-
Interest received	(102)	(66)
(Increase)/decrease in debtors	(14,579)	13,131
Increase in creditors	330	423
	(131,443)	553,728
Net cash (used in)/provided by operations	(131,443)	553,728

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
Net cash			
Cash at bank and in hand	630,110	(131,221)	498,889
	630,110	(131,221)	498,889
Total	630,110	(131,221)	498,889

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

All grant applications include an administration levy for the UK office support costs and are represented in the accounts as a transfer between funds.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

2. DONATIONS AND LEGACIES

Donations to General Funds comprise a number of regular and irregular donations from many supporters, as well as some donations from Trusts and other entities. Donations to Restricted Funds are largely grants received from Trusts and Foundations. The Trustees are grateful to all their UK donors for their continued support throughout the year.

Included in donations and legacies is one legacy of £15,000 (2019: one legacy of £645,786).

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	102	66
	<u>102</u>	<u>66</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs	£
	£	£	£
Project Co-ordination and Support Costs	47,543	3,864	51,407
	<u>47,543</u>	<u>3,864</u>	<u>51,407</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Trustee expenses of £35 were approved in respect of training for one trustee. (2019: Expenses totalling £660 were approved and budgeted for one board member to represent MEM (UK) at the International Board Meeting for member organisations).

6. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	101,328	88,524
Social security costs	4,513	4,501
Other pension costs	3,025	2,558
	<u>108,866</u>	<u>95,583</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Fundraising & publicity	2	2
Project co-ordination and support	2	2
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

The average number of full-time equivalent employees was 4.1 (2019: 3.1).

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,647	802,386	935,033
Investment income	66	-	66
Total	132,713	802,386	935,099
EXPENDITURE ON			
Raising funds	70,767	-	70,767
Charitable activities			
Grants & Costs re MENA projects	43,953	219,085	263,038
Project Co-ordination and Support Costs	61,437	-	61,437
Total	176,157	219,085	395,242
NET INCOME/(EXPENDITURE)	(43,444)	583,301	539,857
Transfers between funds	20,558	(20,558)	-
Net movement in funds	(22,886)	562,743	539,857
RECONCILIATION OF FUNDS			
Total funds brought forward	81,254	6,229	87,483
TOTAL FUNDS CARRIED FORWARD	58,368	568,972	627,340

8. NET MOVEMENT IN FUNDS

The net movement in funds is stated after charging the following:

	31.12.20 £	31.12.19 £
Independent Examiner's Remuneration	3,720	3,600

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020	1,882
Disposals	(733)
	1,149
DEPRECIATION	
At 1 January 2020	1,595
Charge for year	287
Eliminated on disposal	(733)
	1,149
NET BOOK VALUE	
At 31 December 2020	-
At 31 December 2019	287

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	34	260
Prepayments	535	730
Accrued income	15,000	-
	15,569	990
	15,569	990

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other creditors	4,377	4,047
	4,377	4,047
	4,377	4,047

12. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	58,368	14,587	18,291	91,246
Restricted funds				
Restricted Fund for MENA Projects	(133)	23,002	(18,291)	4,578
Large Legacy Fund	569,105	(154,848)	-	414,257
	568,972	(131,846)	(18,291)	418,835
TOTAL FUNDS	627,340	(117,259)	-	510,081

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,976	(167,389)	14,587
Restricted funds			
Restricted Fund for MENA Projects	142,476	(119,474)	23,002
Large Legacy Fund	-	(154,848)	(154,848)
	<u>142,476</u>	<u>(274,322)</u>	<u>(131,846)</u>
TOTAL FUNDS	<u><u>324,452</u></u>	<u><u>(441,711)</u></u>	<u><u>(117,259)</u></u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	81,254	(43,444)	20,558	58,368
Restricted funds				
Restricted Fund for MENA Projects	6,229	14,196	(20,558)	(133)
Large Legacy Fund	-	569,105	-	569,105
	<u>6,229</u>	<u>583,301</u>	<u>(20,558)</u>	<u>568,972</u>
TOTAL FUNDS	<u><u>87,483</u></u>	<u><u>539,857</u></u>	<u><u>-</u></u>	<u><u>627,340</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,713	(176,157)	(43,444)
Restricted funds			
Restricted Fund for MENA Projects	156,600	(142,404)	14,196
Large Legacy Fund	645,786	(76,681)	569,105
	<u>802,386</u>	<u>(219,085)</u>	<u>583,301</u>
TOTAL FUNDS	<u><u>935,099</u></u>	<u><u>(395,242)</u></u>	<u><u>539,857</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	81,254	(28,857)	38,849	91,246
Restricted funds				
Restricted Fund for MENA Projects	6,229	37,198	(38,849)	4,578
Large Legacy Fund	-	414,257	-	414,257
	<u>6,229</u>	<u>451,455</u>	<u>(38,849)</u>	<u>418,835</u>
TOTAL FUNDS	<u>87,483</u>	<u>422,598</u>	<u>-</u>	<u>510,081</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,689	(343,546)	(28,857)
Restricted funds			
Restricted Fund for MENA Projects	299,076	(261,878)	37,198
Large Legacy Fund	645,786	(231,529)	414,257
	<u>944,862</u>	<u>(493,407)</u>	<u>451,455</u>
TOTAL FUNDS	<u>1,259,551</u>	<u>(836,953)</u>	<u>422,598</u>

The Restricted Fund for Middle East Projects includes all restricted income and expenditure for projects in the Middle East set up in accordance with the charity's objectives.

The Large Legacy Fund relates to a generous legacy gift which will be used mainly for development, marketing and capacity building in the UK and with our partners in MENA.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.