

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,
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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
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Surrey
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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,
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3 Wey Court
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Date:

Statement of Financial Activities
for the Year Ended 31 December 2021

		Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
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>

The notes form part of these financial statements

Balance Sheet
31 December 2021

		Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
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> </u>	<u> </u>	<u> </u>	<u> </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 costs	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	<u>51,407</u>	<u>-</u>	<u>51,407</u>
Total	167,390	274,321	441,711
 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>91,245</u>	<u>418,836</u>	<u>510,081</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>3,720</u>	<u>3,600</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>-</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>-</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.