

**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,  
FIPA, DChA, FRSA  
3 Wey Court  
Mary Road  
Guildford  
Surrey  
GU1 4QU

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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: .....

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		<u>147,619</u>	<u>152,602</u>	<u>300,221</u>	<u>380,838</u>
<b>EXPENDITURE ON</b>					
Raising funds		92,545	165	92,710	87,038
<b>Charitable activities</b>					
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>
<b>Total</b>		<u>201,655</u>	<u>270,803</u>	<u>472,458</u>	<u>474,813</u>
<b>NET INCOME/(EXPENDITURE)</b>		(54,036)	(118,201)	(172,237)	(93,975)
Transfers between funds	12	<u>17,359</u>	<u>(17,359)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(36,677)	(135,560)	(172,237)	(93,975)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>44,868</u>	<u>371,238</u>	<u>416,106</u>	<u>510,081</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
<b>NET ASSETS</b>					
		<u>8,191</u>	<u>235,678</u>	<u>243,869</u>	<u>416,106</u>
<b>FUNDS</b>	12				
Unrestricted funds				8,191	44,868
Restricted funds				<u>235,678</u>	<u>371,238</u>
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	207,644	173,182	380,826
Investment income	<u>12</u>	<u>-</u>	<u>12</u>
<b>Total</b>	<u>207,656</u>	<u>173,182</u>	<u>380,838</u>
 <b>EXPENDITURE ON</b>			
Raising funds	83,966	3,072	87,038
<b>Charitable activities</b>			
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>
<b>Total</b>	<u>267,504</u>	<u>207,309</u>	<u>474,813</u>
 <b>NET INCOME/(EXPENDITURE)</b>	(59,848)	(34,127)	(93,975)
Transfers between funds	<u>13,470</u>	<u>(13,470)</u>	<u>-</u>
<b>Net movement in funds</b>	(46,378)	(47,597)	(93,975)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>91,246</u>	<u>418,835</u>	<u>510,081</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 January 2022	1,149
Disposals	<u>(1,149)</u>
At 31 December 2022	<u>-</u>
<b>DEPRECIATION</b>	
At 1 January 2022	1,149
Eliminated on disposal	<u>(1,149)</u>
At 31 December 2022	<u>-</u>
<b>NET BOOK VALUE</b>	
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>

**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
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	44,868	(54,036)	17,359	8,191
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>416,106</u>	<u>(172,237)</u>	<u>-</u>	<u>243,869</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	147,619	(201,655)	(54,036)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	91,246	(59,848)	13,470	44,868
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	207,656	(267,504)	(59,848)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	91,246	(113,884)	30,829	8,191
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>510,081</u>	<u>(266,212)</u>	<u>-</u>	<u>243,869</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 £
<b>Unrestricted funds</b>			
General fund	355,275	(469,159)	(113,884)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>681,059</u>	<u>(947,271)</u>	<u>(266,212)</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.