

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
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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).

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 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

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

**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		8,191	235,678	243,869	416,106
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

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> </u>	<u> </u>	<u> </u>	<u> </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>
		<u> </u>	<u> </u>	<u> </u>	<u> </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)	(54,036)	(118,201)	(172,237)
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	44,868	371,238	416,106
 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>-</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>-</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	-	(88,881)	(88,881)
	<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>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>

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	-	(134,287)	(134,287)
	<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>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>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	-	(223,168)	(223,168)
	<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.