

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
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18 Farnham Road
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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

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

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) | | (89,585) | 39,732 | (49,853) | (83,378) |
| Transfers between funds | 12 | <u>24,555</u> | <u>(24,555)</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | (63,030) | 15,177 | (49,853) | (83,378) |
| 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> </u> | <u> </u> | <u> </u> | <u> </u> |
| NET CURRENT ASSETS | | <u>97,235</u> | <u>13,403</u> | <u>110,638</u> | <u>160,491</u> |
| 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 | 12 | | | | |
| Unrestricted funds | | | | 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 | <u>243,869</u> | <u>243,869</u> | <u>(83,378)</u> | <u>(83,378)</u> |

| | 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 | <u>-</u> | <u>-</u> | <u>160,491</u> | <u>160,491</u> |

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 | <u>(1,774)</u> | 39,732 | (24,555) | 13,403 |
| | <u>160,491</u> | <u>(49,853)</u> | <u>-</u> | <u>110,638</u> |
| TOTAL FUNDS | <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>399,071</u> | <u>(482,449)</u> | <u>(83,378)</u> |
| TOTAL FUNDS | | | |

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>243,869</u> | <u>(133,231)</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

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.