

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Middle East Relief Fund**

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Middle East Relief Fund

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Middle East Relief Fund
Report of the Trustees
for the Year Ended 31 March 2025

The principal activity of the Trust is to relieve the suffering, poverty and distress of those who are in such circumstances as a result of natural disaster, persecution due to their beliefs of religious or any other cause of the Middle East origin people.

OBJECTIVES AND ACTIVITIES

Review of Business

During the financial year ending 31st March 2025, MERF has put all its effort to working hard in compliance with its aims and goals. Trustees are reporting MERF activities as follow:

1. **Educational Activities:** We are delighted that MERF has been able to continue its activities and supports towards educational activities. These activities are including: the supporting media and broadcasting to provide up-to-date educational news, reports and documentaries from the Middle East and elsewhere to raise awareness of the human rights situation in the region, particularly regarding women's and children's rights, and reports of natural disasters and condition of such disasters to gain more public support for the suffering people, who are deprived of the basic rights and facilities.
2. **Promoting Human Rights:** Human rights campaigns to stop violation of human rights, and defend the women's and children's rights, to stop execution and attacks on vulnerable women and children killing or massacre of civilians, campaigns to raise awareness about tolerance and religious harmony.
3. **Humanitarian Aids for Refugees:** Regarding Humanitarian aids for refugees, we managed to support with parts of refugees' day to days essential needs and expenses.

FINANCIAL REVIEW

Reserves policy

The trustees continue to closely monitor the Charity's finances, with the agreed policy objectives of securing the future of the Charity's work and projects by establishing a working reserve to provide at least four months full operational costs, and maximising funds available to promote, support its objectives.

During the financial year ending 31st March 2025, the total income for MERF was £208,742 (2024- £396,271) of which £208,393, (2024 - £395,920) came in the form of donations and grants. £349 (2024 - £351) was received in the form of shareholding and other income.

This income was spent on the following projects:

Education	Total
	£
Media & Broadcasting	50,705
Human Rights	
Promote Human Rights	150,101
Aid and Support for Refugees	
Essential Needs of Refugees in Albania	10,695
Total Project Expenditure	<hr/> 211,807 <hr/>

Middle East Relief Fund

Report of the Trustees for the Year Ended 31 March 2025

FUTURE PLANS AND ACTIVITIES

During the financial year ending 31st March 2025, MERF Trustees have decided to continue the activities of the Charity as follows:

- i. Supporting for media and educational news, reports and documentary broadcasting in order to disseminate up-to-date news both from the Middle East and elsewhere and to raise awareness of the human rights situation in the region, particularly regarding women's and young peoples' rights.
- ii. Supporting human rights campaigns in defence of women's and children's rights, to stop inhuman actions of imprisonment, torture or executions of people for their gender, believe, ethnicity or religion, to raise public awareness about violations of human rights in Middle Eastern Countries, and campaigns for tolerance and religious harmony.
- iii. Providing humanitarian aids to refugees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Middle East Relief Fund was founded by a Deed of Trust on 1999. The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity with a charity registration number: SC028830.

Recruitment and appointment of new trustees

Middle East Relief Fund can appoint elected Trustees and as stated in the Deed of Trust the minimum of trustees must be 2.

Elected Trustees

At the annual general meeting the trustees may elect as a trustee any member who has confirmed his/her willingness to be appointed. In addition, the trustees may at any time (provided he /she is willing to act) to be a trustee ("an elected trustee") either to fill a vacancy or as an additional director.

MERF is governed in accordance with its constitution which is carefully drafted to reflect the aims of the charity and its activities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risk to which the charity is exposed, in particular those related to the operation and finances of the charity, and are satisfied that the systems are in place to mitigate these risks.

MERF is also recognised as a major supporter of the inhabitants of the Camp Liberty which has now closed and all residents have been relocated to a refugee camp in Albania.

MERF also support the relocated refugees in Albania, and the organisation strives to ensure that the funding provided to sustaining the refugees in Albania are regularly reviewed in respect of both operational and financial aspects.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

028830

Middle East Relief Fund
Report of the Trustees
for the Year Ended 31 March 2025

Principal address



(The Charity administration is wholly managed by volunteers).

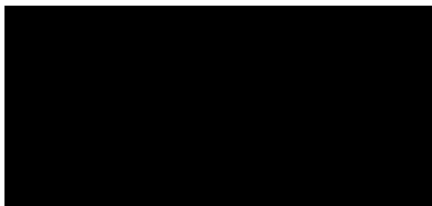
Independent Examiner

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Bankers

Barclays Bank plc
Swiss Cottage
Leicester
LE87 2BB

Approved by order of the board of trustees on 12 December 2025 and signed on its behalf by:



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

I report on the accounts for the year ended 31 March 2025 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

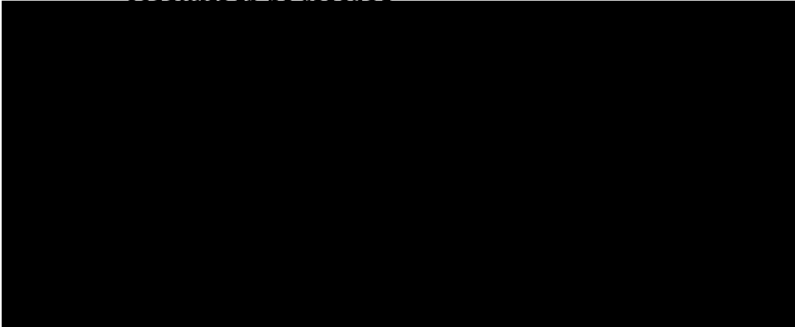
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the



The Institute of Chartered Accountants of Scotland

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

12 December 2025

Middle East Relief Fund

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		208,393	-	208,393	395,920
Investment income	2	152	-	152	126
Other income		197	-	197	225
Total		<u>208,742</u>	<u>-</u>	<u>208,742</u>	<u>396,271</u>
EXPENDITURE ON					
Raising funds		306	-	306	335
Charitable activities	3				
Education		50,705	-	50,705	177,939
Refugee Aid & Support		-	-	-	46,738
Promote Human Rights		150,101	-	150,101	130,343
Donation to Others First Foundation		-	-	-	9,000
Other		10,695	-	10,695	10,447
Total		<u>211,807</u>	<u>-</u>	<u>211,807</u>	<u>374,802</u>
Net gains/(losses) on investments		<u>(683)</u>	<u>-</u>	<u>(683)</u>	<u>405</u>
NET INCOME/(EXPENDITURE)		<u>(3,748)</u>	<u>-</u>	<u>(3,748)</u>	<u>21,874</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		23,004	-	23,004	1,130
TOTAL FUNDS CARRIED FORWARD		<u><u>19,256</u></u>	<u><u>-</u></u>	<u><u>19,256</u></u>	<u><u>23,004</u></u>

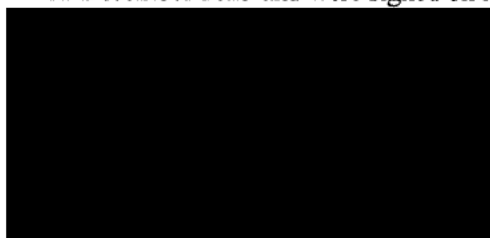
The notes form part of these financial statements

Middle East Relief Fund

Balance Sheet **31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Investments	7	5,604	-	5,604	6,287
CURRENT ASSETS					
Debtors	8	1,721	-	1,721	838
Cash at bank		27,425	-	27,425	60,699
		<u>29,146</u>	<u>-</u>	<u>29,146</u>	<u>61,537</u>
CREDITORS					
Amounts falling due within one year	9	(15,494)	-	(15,494)	(44,820)
		<u>13,652</u>	<u>-</u>	<u>13,652</u>	<u>16,717</u>
NET CURRENT ASSETS					
		<u>13,652</u>	<u>-</u>	<u>13,652</u>	<u>16,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>19,256</u>	<u>-</u>	<u>19,256</u>	<u>23,004</u>
NET ASSETS					
		<u>19,256</u>	<u>-</u>	<u>19,256</u>	<u>23,004</u>
FUNDS	11				
Unrestricted funds				<u>19,256</u>	<u>23,004</u>
TOTAL FUNDS				<u>19,256</u>	<u>23,004</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2025 and were signed on its behalf by:



Middle East Relief Fund

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with 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 (FRS102). The financial statements have also been prepared in accordance with the Charities Accounts (Scotland) Regulations Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

Income

All incoming resources are recognised once the charity has the entitlement to the resources, receipt of the income is probable and the monetary value of the incoming resources can be measured with sufficient reliability. Where income has been received in advance of entitlement, this is deferred to future periods.

Gifts in kind and donated services are included where the relevant value can be quantified.

Donations, covering public fundraising and top-up funding are recognised when receivable.

Expenditure

All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Raising funds expenditure comprises costs incurred in generating funds for the use in fulfilling the charitable objectives of MERF

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities for the benefit of the beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Governance costs are those associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

Middle East Relief Fund

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognized in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. It is therefore potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied for charitable purposes.

Middle East Relief Fund

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Unrestricted funds are incoming resources generated for the object of the charity without further specified purpose and are available as general funds.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Other fixed asset invest - FII	152	126
	<u>152</u>	<u>126</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Education	50,705
Promote Human Rights	150,101
	<u>200,806</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There was no remuneration paid to any trustees in 2025 (2024 - £nil).

Trustees' expenses

Trustees were reimbursed expenses amounting to £nil (2024 - £nil)

Middle East Relief Fund

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. STAFF COSTS

There were no employees in either 2025 or 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	395,920	-	395,920
Investment income	126	-	126
Other income	225	-	225
Total	<u>396,271</u>	<u>-</u>	<u>396,271</u>
 EXPENDITURE ON			
Raising funds	335	-	335
Charitable activities			
Education	177,939	-	177,939
Refugee Aid & Support	46,738	-	46,738
Promote Human Rights	130,343	-	130,343
Donation to Others First Foundation	9,000	-	9,000
Other	10,447	-	10,447
Total	<u>374,802</u>	<u>-</u>	<u>374,802</u>
 Net gains on investments	<u>405</u>	<u>-</u>	<u>405</u>
 NET INCOME	 21,874	 -	 21,874
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,130	-	1,130
 TOTAL FUNDS CARRIED FORWARD	 <u>23,004</u>	 <u>-</u>	 <u>23,004</u>

Middle East Relief Fund

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

7. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	6,287
Impairments	(683)
	<hr/>
At 31 March 2025	5,604
	<hr/>
NET BOOK VALUE	
At 31 March 2025	5,604
	<hr/>
At 31 March 2024	6,287
	<hr/>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	5,604
	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Prepayments	1,721	838
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	11,654	30,980
Other creditors	3,840	13,840
	<hr/>	<hr/>
	15,494	44,820
	<hr/>	<hr/>

Middle East Relief Fund

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.25 £	31.3.24 £
Amounts falling due within one year on demand:		
Other loans	-	10,000
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	23,004	(3,748)	19,256
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>23,004</u>	<u>(3,748)</u>	<u>19,256</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	208,742	(211,807)	(683)	(3,748)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>208,742</u>	<u>(211,807)</u>	<u>(683)</u>	<u>(3,748)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,130	21,874	23,004
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,130</u>	<u>21,874</u>	<u>23,004</u>

Middle East Relief Fund

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	396,271	(374,802)	405	21,874
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>396,271</u>	<u>(374,802)</u>	<u>405</u>	<u>21,874</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Middle East Relief Fund

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	193,126	362,546
Gift aid	15,267	33,374
	<hr/>	<hr/>
	208,393	395,920
Investment income		
Other fixed asset invest - FII	152	126
Other income		
Interest	197	225
	<hr/>	<hr/>
Total incoming resources	208,742	396,271
EXPENDITURE		
Raising donations and legacies		
Telephone, post and stationery	306	344
Charitable activities		
Education	50,705	177,939
Aid and Support for Refugees	-	46,738
Promote Human Rights	150,101	130,343
Donation to Others First Foundation	-	9,000
	<hr/>	<hr/>
	200,806	364,020
Support costs		
Management		
Rent	6,403	5,957
Bank charges	452	641
	<hr/>	<hr/>
	6,855	6,598
Governance costs		
Accountants remuneration	3,840	3,840
	<hr/>	<hr/>
Total resources expended	211,807	374,802
Net (expenditure)/income before gains and losses	<hr/>	<hr/>
	(3,065)	21,469

This page does not form part of the statutory financial statements

Middle East Relief Fund

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(683)	405
Net (expenditure)/income	<u>(3,748)</u>	<u>21,874</u>

This page does not form part of the statutory financial statements