

Middle East Concern - UK

Report and Accounts

Year ended 31 December 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MIDDLE EAST CONCERN - UK
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mr A Farahat Mr T Alqassis Mrs A Fard
Key Staff	Mr D Hoffman (Executive Director)
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	45 Crescent Road Luton LU2 0AH
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	Barclays Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The object of the charity is, for the public benefit, to promote human rights (as set out in Article 9 "Freedom of Thought, Conscience and Religion" of the European Convention for the Protection of Human Rights and Fundamental Freedoms) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Seeking redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Educating the public about human rights
- International advocacy of human rights

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

MEC-UK has provided direct support to victims in 269 cases of persecution in different countries of the MENA region. This includes:

- o Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to the persecution they are facing (144 cases)
- o Finding local solutions to address the abuses they are facing (e.g. supplying them with a lawyer or finding a safe house that can provide shelter) (27 cases)
- o Mobilizing prayer worldwide for the victims of persecution (149 cases)
- o Political advocacy on behalf of victims of persecution (51 cases)
- o Assisting those facing severe threats to relocate to a safe place, where possible within the same country or the wider MENA region; or else outside of the MENA region (29 cases)
- o Financially supporting the families of those martyred or imprisoned for their faith and those in need of legal assistance (116 cases)

(Most cases saw more than one form of support)

MEC-UK strongly believes in cooperation with other like-minded organizations to promote cooperation and synergy and avoid duplication. In the period covered by this report:

- o MEC-UK staff and consultants served on the leadership teams of several collaborative efforts:
 - the Religious Liberty Partnership (a Partnership of major Christian organizations that support the persecuted church)
 - Several regional consultations that bring together Christian leaders from the countries and other involved in ministry in these countries: on Sudan and the Middle East Majority Peoples Partnership
- o MEC-UK cooperated with Open Doors, CSW and Articles 18 in the production, presentation and use of a report on Christians in Iran. This report is widely used for advocacy and asylum purposes.
- o MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria among government officials and members of parliament in the European Union, USA, and individual European countries, including the Netherlands, Germany, France, the Nordic countries and the UK. We also cooperated with organizations to raise these issues at the United Nations.
- o MEC-UK joints other organizations in different submissions to several United Nations mechanisms on Sudan, Algeria and Iran

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FOR THE YEAR ENDED 31 DECEMBER 2022

MEC-UK staff and contractors travelled inside the MENA region, and neighbouring countries, to encourage MENA Christians, provide assistance in specific cases of persecution, and discuss how we can challenge laws and policies that structurally underlie persecution. They met with Christians from Algeria, Bahrain, Egypt, Iran, Iraq, Israel, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Northern Cyprus, Oman, Qatar, Saudi Arabia, Somali Region, Sudan, Tunisia, Turkey, United Arab Emirates and Yemen.

MEC-UK staff and contractors travelled outside of the MENA region to challenge the church worldwide to pray for and otherwise support the suffering church in the Middle East and North Africa, and to meet with politicians and government officials from many countries to work with them in advocating for persecuted Christians in the Middle East and North Africa (both for individual victims and the challenge discriminatory laws and policies). They met with contacts in Austria, Brazil, Colombia, Ecuador, Hungary, Kenya, the Netherlands, Poland, the United Kingdom and the United States.

In the second half of 2022 MEC has provided training at three separated events:

- o MEC provided training to BMB's, and those working with them, from Jordan, Syria and Iraq. This was a 2 day event and included sessions on how to prepare for persecution and how to respond to persecution. There were 40 participants.
- o MEC provided training to a local NGO in Central Middle East. The two day seminar covered topics related to human rights investigation and incident reporting. There were 15 participants.
- o At a gathering of Christian leaders from most countries of the MENA region MEC gave training on how to prepare for and respond to persecution, IT Security and discipling BMB's under persecution. These were 3 sessions with a combined participation of 50 people.

In planning the activities the trustees have applied the guidance on public benefit issued by the Charity Commission.

Volunteers

Due to the nature of its work, the charity does not make use of volunteers on a significant scale.

Structure, governance and management

The charity is governed by its trustees, with senior management responsible for day-to-day operational decision-making. As part of a wider network, Middle East Concern - UK cooperates with the unincorporated association Middle East Concern and Middle East Concern-USA (a registered charity in the USA). These entities discuss possible ways of cooperation, but the trustees of MEC-UK make all the final decisions involving MEC-UK's policies and activities.

Incoming trustees have a conversation with senior management to get an overview of the history and activities of the charity and they have a conversation with the chair re. the role and functioning of the board of trustees; Both of these meetings are interactive (they can ask questions). In addition, they receive in writing a copy of the constitution and the previous year's accounts.

Executive pay is reviewed on a regular basis, and adjusted to reflect external data, particularly cost-of-living increases.

MIDDLE EAST CONCERN - UK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

During the year income was £532,680 (2021: £324,850) and expenditure was £497,494 (2021: £376,262) giving a net profit (before exchange gains and losses) of £35,186 (2021 deficit: £51,412). The charity's net assets increased to £126,221 (2021: £91,161).

The charity has seen a significant increase in grants received this year, due to an increased need for funds to respond to need for our services; we try to raise what is needed, according to the plans and budget for the year

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £99,093 not in compliance with the policy. However, the trustees met the requirement of their policy again in 2023 by raising additional funds.

Investments

The charity does not hold investments other than cash.

Fundraising

The charity does not employ dedicated staff for fundraising activities, and does not particularly raise funds directly from the public. The CEO spends a very limited amount of his time on donor management. Fundraising activities have been successful in raising additional funds to meet key objectives.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The trustees are well aware, apart from meeting the charity's own operating costs, they are choosing to deploy funds at their disposal in a region of the world characterised by social, economic and political instability. They accept that these factors bring to the work of the charity an inescapable element of risk of loss of resources which is managed through active relationships with those involved.

Plans for the future

The charity plans to continue the main activities outlined above to meet the charity's objectives. The charity expects to be involved in much work that is reactive, where help is requested, as well as training and advocacy activities. The nature of the charity's work is such that it is difficult to predict or plan the specific activities.

MIDDLE EAST CONCERN - UK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Tanas Alqassis

Tanas Alqassis

Date: 26 October 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MIDDLE EAST CONCERN - UK
('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity 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.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 26 October 2023

MIDDLE EAST CONCERN - UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	366,464	166,216	532,680	324,850
Total income and endowments		<u>366,464</u>	<u>166,216</u>	<u>532,680</u>	<u>324,850</u>
EXPENDITURE ON:					
Charitable activities	4	304,906	192,588	497,494	376,262
Total expenditure		<u>304,906</u>	<u>192,588</u>	<u>497,494</u>	<u>376,262</u>
Net income/(expenditure)		<u>61,558</u>	<u>(26,372)</u>	<u>35,186</u>	<u>(51,412)</u>
Transfers between funds	10	(688)	688	-	-
		<u>60,870</u>	<u>(25,684)</u>	<u>35,186</u>	<u>(51,412)</u>
Gains/(losses) on currency translation		(128)	-	(128)	(6,261)
Net movement in funds		<u>60,743</u>	<u>(25,684)</u>	<u>35,059</u>	<u>(57,673)</u>
Reconciliation of funds:					
Total funds brought forward		<u>65,479</u>	<u>25,684</u>	<u>91,163</u>	<u>148,835</u>
Total funds carried forward	10	<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing operations.

The notes on pages 10 to 14 form part of these accounts.

MIDDLE EAST CONCERN - UK
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
CURRENT ASSETS					
Debtors	6	38,824	-	38,824	1,201
Cash at bank and in hand	7	99,093	-	99,093	102,246
		<u>137,918</u>	<u>-</u>	<u>137,918</u>	<u>103,446</u>
CREDITORS: Amounts falling due within one year					
	8	11,696	-	11,696	12,285
Total assets less current liabilities		<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>
TOTAL NET ASSETS					
		<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>
FUND BALANCES					
	10				
Unrestricted funds					
General funds		126,221	-	126,221	65,479
Restricted funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>25,684</u>
		<u>126,221</u>	<u>-</u>	<u>126,221</u>	<u>91,162</u>

The financial statements were approved by the Board of Trustees on 26 October 2023 and were signed on its behalf by:

Tanas Alqassis

Tanas Alqassis

The notes on pages 10 to 14 form part of these accounts.

MIDDLE EAST CONCERN - UK
FOR THE YEAR ENDED 31 DECEMBER 2022
CASH FLOW STATEMENT

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>(3,025)</u>	<u>(45,736)</u>
Change in cash and equivalents in the reporting period		<u>(3,025)</u>	<u>(45,736)</u>
Cash and equivalents at the beginning of the year	b	102,246	154,243
Change in cash and equivalents due to exchange rate movements		<u>(128)</u>	<u>(6,261)</u>
Cash and cash equivalents at the end of the year	b	<u>99,093</u>	<u>102,246</u>

Analysis of changes in net debt:

	At start of year £	Any non-cash movements £	Cash-flows £	At end of year £
Cash	102,246	(128)	(3,025)	99,093
Total net funds / (debt)	<u>102,246</u>	<u>(128)</u>	<u>(3,025)</u>	<u>99,093</u>

NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	35,186	(51,412)
Adjustments for:		
(Increase)/decrease in debtors	(37,622)	1,948
Increase/(decrease) in creditors	(589)	3,728
Net cash provided by (used in) operating activities	<u>(3,025)</u>	<u>(45,736)</u>

Note b: Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank with immediate access	97,169	100,601
Notice deposits (with a term of three months or less)	-	-
Petty cash	1,925	1,645
Total cash and cash equivalents	<u>99,093</u>	<u>102,246</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith and promotion of human rights by supporting persecuted Christians, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations of cash and similar	21,037	-	21,037	18,802
Other grants receivable	345,427	166,216	511,643	306,048
	<u>366,464</u>	<u>166,216</u>	<u>532,680</u>	<u>324,850</u>

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a Costs incurred directly on specific activities			-	
Staff and consultants: field work (note 5)	143,034	5,174	148,208	115,516
Staff and consultants: advocacy (note 5)	61,346	41,283	102,628	82,496
Training	3,285	-	3,285	2,504
Translation	600	-	600	3,173
Travel	31,512	-	31,512	9,119
Grants payable (note 4c)	-	146,131	146,131	106,574
	<u>239,777</u>	<u>192,588</u>	<u>432,365</u>	<u>319,381</u>
b Costs incurred on support and administration				
Governance costs				
Accounts preparation and independent examination	3,840	-	3,840	3,360
Trustee and partnership meetings	9,912	-	9,912	-
	<u>13,752</u>	<u>-</u>	<u>13,752</u>	<u>3,360</u>
Staff: management and admin (note 5)	37,631	-	37,631	36,296
Bank and currency exchange charges	572	-	572	710
Communication	985	-	985	779
Publicity and promotions	-	-	-	556
Office facilities and supplies	10,846	-	10,846	13,859
Insurance and professional fees	1,343	-	1,343	1,320
	<u>65,129</u>	<u>-</u>	<u>65,129</u>	<u>56,881</u>
Total expenditure	<u>304,906</u>	<u>192,588</u>	<u>497,494</u>	<u>376,262</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £695 (2021: £632) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2022 £
Support for persecuted Christians	85,379	60,753	146,131
	<u>85,379</u>	<u>60,753</u>	<u>146,131</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Support for persecuted Christians	46,574	60,000	106,574
	<u>46,574</u>	<u>60,000</u>	<u>106,574</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2022	2021
	£	£
Gross wages and salaries	96,713	93,180
Employer's national insurance contributions	5,113	5,203
Pension costs	4,680	4,468
Total staff costs	<u>106,505</u>	<u>102,851</u>
Costs of consultants	181,963	131,457
	<u>288,468</u>	<u>234,308</u>

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 4a and 4b above) on the basis of time spent in each activity for each individual employee or consultant.

The average monthly number of employees during the year was 3 (2021: 3).

No staff received salaries at a rate of more than £60,000 per annum.

No remuneration was paid to any trustee during the period or the prior year, nor to any person connected to them.

Remuneration payable to the one member of key management in the year amounted to £46,187 of salary and £2,397 of employer pension contributions (2021: £45,060 of salary and £2,329 of employer pension contributions).

6 Debtors

	2022	2021
	£	£
Falling due within one year:		
Amounts due from charitable activities	38,345	-
Funds held by staff and consultants	-	766
Prepayments and accrued income	479	435
	<u>38,824</u>	<u>1,201</u>

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank with immediate access	97,169	100,601
Petty cash	1,925	1,645
	<u>99,093</u>	<u>102,246</u>

8 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Pension contributions	577	556
Other creditors	6,281	990
Accruals	4,838	10,739
	<u>11,696</u>	<u>12,285</u>

9 Pension commitments

Employer's pension contributions for the year of £4,680 (2021: £4,468) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date were £577 (2021: £556).

MIDDLE EAST CONCERN - UK
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	65,479	366,464	(304,906)	(816)	126,221
	65,479	366,464	(304,906)	(816)	126,221
<i>Restricted Funds</i>					
Support for persecuted Christians	25,684	119,759	(146,131)	688	-
Support for staff costs	-	46,456	(46,456)	-	-
	25,684	166,216	(192,588)	688	-

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Debtors	38,824	-	-	38,824
Cash at bank and in hand	99,093	-	-	99,093
Current liabilities	(11,696)	-	-	(11,696)
	126,221	-	-	126,221

During the previous year the movements in the charity's funds were as follows:

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers and gains £	Closing balance £
<i>General Unrestricted Funds</i>	134,103	157,246	(219,611)	(6,261)	65,477
	134,103	157,246	(219,611)	(6,261)	65,477
<i>Restricted Funds</i>					
Support for persecuted Christians	14,731	117,527	(106,574)	-	25,684
Support for staff costs	-	50,077	(50,077)	-	-
	14,731	167,604	(156,651)	-	25,684

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Debtors	1,201	-	-	1,201
Cash at bank and in hand	76,562	-	25,684	102,246
Current liabilities	(12,286)	-	-	(12,286)
	65,477	-	25,684	91,161

11 Transactions with related parties

During the year the charity:

- received donations totalling £nil (2021: £nil) from related parties (which includes trustees, anyone closely connected to them and key management).
- did not pay any expenses to or on behalf of the trustees (2021: £nil)

There have been no other transactions with related parties during the period.

MIDDLE EAST CONCERN - UK
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	366,464	157,246	166,216	167,604	532,680	324,850
Charitable activities		-	-	-	-	-	-
Total income and endowments		366,464	157,246	166,216	167,604	532,680	324,850
EXPENDITURE ON:							
Charitable activities:	4	304,906	219,611	192,588	156,651	497,494	376,262
Total expenditure		304,906	219,611	192,588	156,651	497,494	376,262
Net income/(expenditure)		61,558	(62,365)	(26,372)	10,953	35,186	(51,412)
Transfers between funds	10	(688)	-	688	-	-	-
		60,870	(62,365)	(25,684)	10,953	35,186	(51,412)
Other recognised gains/(losses):							
Gains/(losses) on currency translation		(128)	(6,261)	-	-	(128)	(6,261)
Net movement in funds		60,742	(68,626)	(25,684)	10,953	35,058	(57,673)
Reconciliation of funds:							
Total funds brought forward		65,479	134,105	25,684	14,731	91,163	148,835
Total funds carried forward	10	126,221	65,479	-	25,684	126,221	91,162