Middle East Concern - UK

Report and Accounts
Year ended 31st December 2025

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 2025

Trustees	Mr A Farahat Mr T Alqassis Ms S Mhamdi
Key Staff	Mr D Hoffman (Executive Director)
Governing Document	Constitution registered as amended on 20 March 2020
Charity Registration Number	1158373
Principal Address	16-22 St Thomas Road Luton LU2 7UY
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank plc Leicester LE87 2BB

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MIDDLE EAST CONCERN - UK

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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

Objects of the charity

The charity is a charitable incorporated organisation and is governed by its Constitution.

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 302 cases of persecution in different countries of the MENA region. This includes:

- Consultancy to victims, Christian leaders and lawyers on different options available to them to respond to human rights abuses they are facing (192 cases)

- 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) (25 cases)

- Mobilizing prayer worldwide for the victims of human rights abuses (118 cases)

- Political advocacy on behalf of victims of human rights abuses (66 cases)

- 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 (45 cases)

- Financial assistance to relieve the need of families of those killed or imprisoned for their faith, those in need of legal assistance, and those who need to flee the threat of serious human rights abuses (135 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:

- 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)

    - A regional consultation that brings together Christian leaders from Sudan.

Summary of the charity's main activities and achievements (continued)

- MEC-UK cooperated with Open Doors, CSW and Articles 18 in the production, presentation and promotion of reports on Iranian Christians. These reports were widely used for advocacy and asylum purposes.

- MEC-UK coordinated joint advocacy efforts to raise the persecution of Christians in Algeria, Iran, Mauritania and Libya among government officials and members of parliament in several countries in Europe, North America, South America, Oceania and Africa.

- MEC-UK joined other organizations in different submissions to several United Nations mechanisms on Algeria, Libya and Iran.

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 to challenge discriminatory laws and policies). They met with contacts in Brazil, Canada, Colombia, Ethiopia, the EU, Hungary, Kenya, the Netherlands, Norway, the United Kingdom and the United States.

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 (MEC-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.

Financial review

During the year income increased by £47,995, to £545,641, and expenditure increased by £16,838, to £509,261. As a result, there was an operational surplus for the year of £36,380, an increase of £31,157 compared to the surplus for the year in 2024. After net movements in the value of cash held in foreign currencies, the charity's net assets increased by £35,980 (2024: £5,113) to £117,158 (2024: £81,178). All of the charity's assets are represented by net current assets, of which £112,961 is unrestricted and £4,197 is restricted.

There have been no significant incidents or events that impacted the financial outcome for the year.

Investments

The charity is not involved in investments and has no policy on this.

Fundraising

The charity's funds are raised predominantly from institutional donors based in Europe and North America through the process of grant applications.

Some of the funding to relieve needs among the victims of human rights abuse are raised from smaller donors or individuals on a case-by-case basis.

Most victims of human rights abuses share information with us on a confidential basis and in most cases publicity will have a negative impact on their situation and possibly their safety. Therefore, the charity does not send newsletters as part of their fundraising.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash representing six months' operational expenditure (approximately £160,000) 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 £127,040 and was not in compliance with the policy, however, this was an increase from the position at the end of the previous financial year.

While challenges continue with some of the charity's donors failing to meet their pledges in anticipated timescales and the trustees realise that it will require some time to expand their donor base and bring the reserves to the desired levels, the trustees retain confidence in their forecast to return reserves to the policy level by the end of 2028. They have determined that the reserves held are currently adequate to allow for current fluctuations in income and expenditure.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The charity operates a Risk Register which lists both potential risks and robust strategies to prevent these risks from materialising or to mitigate the negative impact of these risks where they may materialise. The Risk Register is reviewed annually. The trustees and senior management review the charity's activities regularly against the Risk Register to identify significant risks and, where possible, they take appropriate measures to prevent or mitigate those risks.

Currently the identified significant risks are:

Financial: as the charity's income depends on funds raised from institutional donors there is the risk of a reduction in income. The charity tries to mitigate this risk by diversifying its donor base and by quarterly reviewing income and expenses to ensure the charity will continue to finance its operations and meet its financial obligations.

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.

IT: malicious attack on our IT systems, either those used to store information from victims of human rights abuses or systems used to communicate about them. This risk is mitigated by the use of relevant security software, including ensuring it is regularly updated, and stringent security policies, including the regular training of staff on compliance to these policies.

Overseas Travel: The charity's staff regularly travel to countries characterised by social, economic and political instability, and that often are hostile to human rights defenders. The charity tries to mitigate the risks this travel brings by training, a robust travel security policy, country risk monitoring, consultation with our partners living in the countries visited and a well-being reporting mechanism during travel.

Plans for the future

A large part of the charity's activities are reactive: they assist victims in active cases of human rights abuses. While the charity cannot predict how many or what human rights abuses will take place in 2027, they expect to assist victims of human rights abuses in more than 250 cases of human rights abuses.

The charity will increase its training programme and will provide training aimed at preventing human rights abuses and / or helping victims better respond to human rights abuses to at risk communities in Iran, Egypt, Iraq, Jordan, and different North African countries.

The charity will write reports or provide information in other formats to raise awareness and international advocacy, either by itself or in partnership with like-minded organisations, on human rights abuses in Iran, Algeria, Libya, Egypt and Iraq.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual 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 year 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, including income and expenditure, for the financial year. 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:

Sarah Mhamdi
Sarah Mhamdi (Oct 28, 2026 10:17:53 GMT)

SARAH MHAMDI (CHAIR OF TRUSTEES)

Date: Oct 28, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

MIDDLE EAST CONCERN - UK
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2025 on pages 7 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 13.

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.

Lisa Darby
Lisa Darby (Oct 28, 2026 11:04:02 GMT)

Lisa Darby FCA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 28, 2026

MIDDLE EAST CONCERN - UK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	381,408	162,870	544,278	493,487
Charitable activities	4	885	-	885	3,082
Investments	5	478	-	478	1,079
Total income and endowments		382,771	162,870	545,641	497,647
EXPENDITURE ON:					
Charitable activities	6	350,588	158,673	509,261	492,424
Total expenditure		350,588	158,673	509,261	492,424
Net income/(expenditure)		32,183	4,197	36,380	5,223
Transfers between funds	12	-	-	-	-
		32,183	4,197	36,380	5,223
Other recognised gains/(losses):					
Other gains/(losses)		(400)	-	(400)	(110)
Net movement in funds		31,783	4,197	35,980	5,113
Reconciliation of funds:					
Total funds brought forward		81,178	-	81,178	76,065
Total funds carried forward	12	112,961	4,197	117,158	81,178

Rounding differences of £1 may appear in these financial statements

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

All income and expenditure derive from continuing operations.

The notes on pages 11-18 form part of these accounts.

MIDDLE EAST CONCERN - UK

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
CURRENT ASSETS					
Debtors	8	364	-	364	13,403
Cash at bank and in hand	9	127,040	4,197	131,237	75,299
		127,404	4,197	131,601	88,702
CREDITORS: Amounts falling due within one year	10	(14,443)	-	(14,443)	(7,524)
TOTAL NET ASSETS		112,961	4,197	117,158	81,178
FUND BALANCES	12				
Unrestricted Funds					
General funds		112,961	-	112,961	81,178
		112,961	-	112,961	81,178
Restricted Funds		-	4,197	4,197	-
		112,961	4,197	117,158	81,178

Rounding differences of £1 may appear in these financial statements

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

Sarah Mhamdi

Sarah Mhamdi (Oct 28, 2026 10:17:53 GMT)

SARAH MHAMDI (CHAIR OF TRUSTEES)

Date: Oct 28, 2026

Charity number: 1158373

The notes on pages 11-18 form part of these accounts.

MIDDLE EAST CONCERN - UK

FOR THE YEAR ENDED 31 DECEMBER 2025

CASH FLOW STATEMENT

	Note	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	55,860	(29,563)
Cash flows from investing activities:			
Dividends, interest and rents from investments		478	1,079
Net cash provided by/(used in) investing activities		478	1,079
Change in cash and equivalents in the reporting period		56,338	(28,484)
Cash and equivalents at the beginning of the year	b	75,299	103,893
Change in cash and equivalents due to exchange rate movements		(400)	(110)
Cash and cash equivalents at the end of the year	b	131,238	75,299

Analysis of changes in net debt:

	At start of year	Exchange rate movements	Cash-flows	At end of year
	£	£	£	£
Cash	75,299	(400)	56,338	131,238
Total net funds / (debt)	75,299	(400)	56,338	131,238

MIDDLE EAST CONCERN - UK

FOR THE YEAR ENDED 31 DECEMBER 2025

NOTES TO THE CASH FLOW STATEMENT

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

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	36,380	5,223
Adjustments for:		
Dividends, interest and rents from investments	(478)	(1,079)
(Increase)/decrease in debtors	13,039	(1,308)
Increase/(decrease) in creditors	6,919	(32,399)
Net cash provided by (used in) operating activities	55,860	(29,563)

Note b: Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank with immediate access	127,142	71,786
Petty cash	4,095	3,513
Total cash and cash equivalents	131,237	75,299

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) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

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.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

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.

2 Accounting Policies (continued)

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.

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. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible 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).

2 Accounting Policies (continued)

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 2025	Total 2024
	£	£	£	£
Donations of cash and similar	26,117	-	26,117	20,151
Other grants receivable	355,290	162,870	518,161	473,335
	381,408	162,870	544,278	493,487

4 Income from charitable activities

	2025	2024
	£	£
Retreats and events	839	2,084
Other income	46	998
	885	3,082

5 Investment income

	2025	2024
	£	£
Bank interest	478	1,079
	478	1,079

6 Charitable expenditure

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
a Costs incurred directly on specific activities				
Staff and consultants: field work (note 7)	162,782	4,979	167,762	160,129
Staff and consultants: advocacy (note 7)	72,816	33,361	106,177	108,854
Training	-	-	-	3,848
Travel	25,667	-	25,667	28,159
Grants payable (note 6c)	-	120,333	120,333	110,736
	261,265	158,673	419,938	411,726
b Costs incurred on support & administration				
Governance costs				
Accounts preparation and independent examination	4,560	-	4,560	4,320
Trustee and partnership meetings	9,942	-	9,942	14,111
	14,502	-	14,502	18,431
Staff: management and admin (note 7)	57,904	-	57,904	45,677
Bank and currency exchange charges	617	-	617	650
Communication	1,200	-	1,200	1,278
Publicity and promotions	76	-	76	39
Office facilities and supplies	13,590	-	13,590	13,204
Insurance and professional fees	1,434	-	1,434	1,419
	89,323	-	89,323	80,698
Total expenditure	350,588	158,673	509,261	492,424

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £834 (2024: £831) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2025 £
Support for persecuted Christians	81,918	38,415	120,333
	81,918	38,415	120,333

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Support for persecuted Christians	64,305	46,431	110,736
	64,305	46,431	110,736

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.

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

	2025	2024
	£	£
Gross wages and salaries	156,814	147,097
Social security	9,044	10,278
Pension costs	7,853	7,149
Other employment costs	834	831
Total staff costs	173,711	165,356
Costs of consultants	158,131	150,136
	331,842	315,492

These staff and consultants costs have been allocated between direct costs and support and administration costs (in notes 6a and 6b 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 4 (2024: 4).

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

Remuneration payable to the one member of key management in the year amounted to £51,232 of salary and £2,642 of employer pension contributions (2024: £51,886 of salary and £2,560 of employer pension contributions).

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

8 Debtors

	2025	2024
	£	£
Amounts due from charitable activities	-	12,877
Other debtors	364	-
Prepayments and accrued income	-	526
	364	13,403

9 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	127,141	71,786
Petty cash	4,095	3,513
	131,237	75,299

10 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Pension contributions	890	890
Other creditors	8,992	1,282
Accruals	4,560	5,353
	14,443	7,524

11 Pension commitments

During the year employer's pension contributions totalling £7,853 (2024: £7,149) were payable to defined contribution personal pension schemes. Pension contributions owing at the balance sheet date totalled £890 (2024: £890).

12 Funds

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
General Unrestricted Funds	81,178	382,771	(350,588)	-	(400)	112,961
Total Unrestricted Funds	81,178	382,771	(350,588)	-	(400)	112,961
Restricted Funds						
Support for persecuted Christians	-	124,530	(120,333)	-	-	4,197
Support for staff costs	-	38,340	(38,340)	-	-	-
	-	162,870	(158,673)	-	-	4,197
Aggregate of funds	81,178	545,642	(509,261)	-	(400)	117,158

Analysis of net assets by fund

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

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2025 £
Debtors	364			364
Cash at bank and in hand	127,040	-	4,197	131,237
Creditors falling due within one year	(14,443)			(14,443)
	112,961	-	4,197	117,158

12 Funds (continued)

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
General Unrestricted Funds	76,065	373,786	(368,563)	-	(110)	81,178
Total Unrestricted Funds	76,065	373,786	(368,563)	-	(110)	81,178
Restricted Funds						
Support for persecuted Christians	-	96,117	(96,117)	-	-	-
Support for staff costs	-	27,744	(27,744)	-	-	-
	-	123,861	(123,861)	-	-	-
Aggregate of funds	76,065	497,647	(492,424)	-	(110)	81,178

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2024 £
Debtors	13,403	-	-	13,403
Cash at bank and in hand	75,299	-	-	75,299
Creditors falling due within one year	(7,524)	-	-	(7,524)
	81,178	-	-	81,178

13 Operating lease commitments

The charity has an operating lease for offices. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2025 £	2024 £
Payments falling due:		
Within one year	3,150	-
Between one and five years	-	-
After five years	-	-
	3,150	-

During the year the charity was charged £3,500 (2024: £nil) for its operating lease.

14 Transactions with related parties

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

MIDDLE EAST CONCERN - UK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	381,408		162,870	544,278	369,626	-	123,861	493,487
Charitable activities	4	885			885	3,082	-	-	3,082
Investments	5	478			478	1,079	-	-	1,079
Total income and endowments		382,771	-	162,870	545,641	373,786	-	123,861	497,647
EXPENDITURE ON:									
Charitable activities:	6	350,588		158,673	509,261	368,563		123,861	492,424
Total Expenditure		350,588	-	158,673	509,261	368,563	-	123,861	492,424
Net income/(expenditure)		32,183	-	4,197	36,380	5,223	-	-	5,223
Transfers between funds	12	-	-	-	-	-	-	-	-
		32,183	-	4,197	36,380	5,223	-	-	5,223
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets					-				-
Actuarial gains/(losses) on defined benefit pension schemes	11				-				-
Other gains/(losses)		(400)	-	-	(400)	(110)			(110)
Net movement in funds		31,783	-	4,197	35,980	5,113	-	-	5,113
Reconciliation of funds:									
Total funds brought forward		81,178	-	-	81,178	76,065	-	-	76,065
Total funds carried forward	12	112,961	-	4,197	117,158	81,178	-	-	81,178