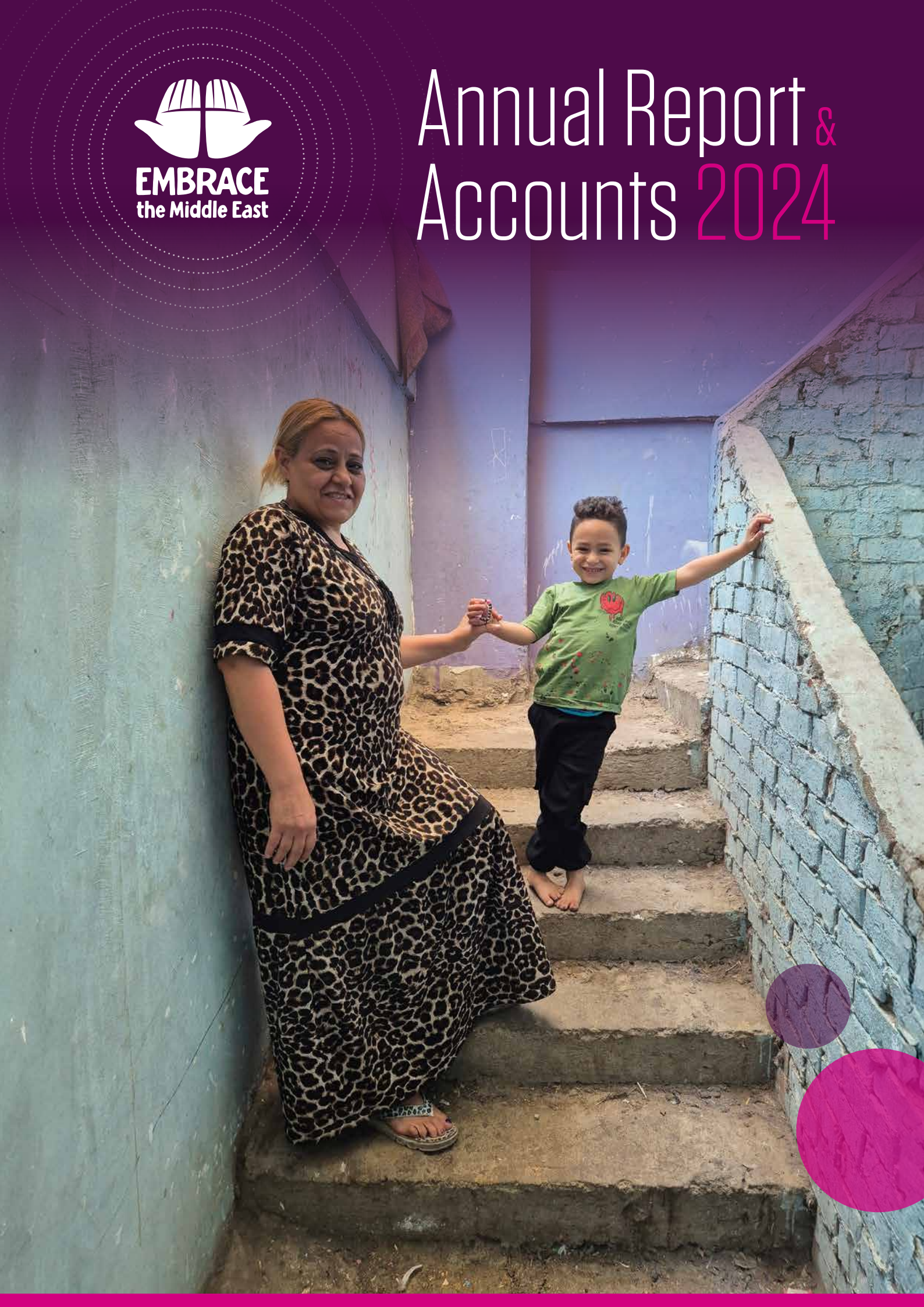
EMBRACE the Middle East

Annual Report & Accounts 2024



A MESSAGE FROM **THE CHAIR OF TRUSTEES**



John Mitchell (left) with Daniel Munayer, CEO of Embrace partner Musalaha; Rt Rev Rachel Treweek, Bishop of Gloucester; and Jamie Eyre, CEO of Embrace the Middle East.

In 2024, we celebrated 170 years of Embrace the Middle East.

The Turkish Aid Missions Society was established in 1854 with the support of Lord Shaftesbury. Quite unusually at the time, the society responded to the challenges of the day by forming partnerships with local Christians. What was a radical way of working in its day remains the bedrock of Embrace's local partnership approach today.

We watched in horror as the cycle of violence in the Israel-Palestine conflict only seemed to grow in its intensity and spilt over into Lebanon. We are heartbroken and humbled by the dedication of our local partners as they continue to serve even while experiencing these crises in their own lives.

In Gaza, in 2024, the intensity of the Israeli bombardment persisted, with a lasting ceasefire and release of hostages still out of reach. The small Christian community we partner with continued their service, faithfully providing emergency support as the whole population of Gaza experienced an unparalleled humanitarian crisis. In the West Bank, the rising tensions and violence prevented us from organising Olive Tree trips or Encounter Tours for supporters. However, our programme team continued to travel and collaborate closely with partners as they adapted to work in increasingly challenging circumstances.

Challenges were not limited to Gaza and the West Bank. The escalation of border tensions between Israel and Hezbollah led to intense fighting in the autumn and a need for all our Lebanese partners to respond to the sudden displacement of over 500,000 people within Lebanon. They provided food, shelter and medical support to these displaced people. Further south, Egypt continued to contend with a very challenging economic situation and the influx of 1.2 million refugees from Sudan during the year. As the year came to a close, the unforeseen and sudden collapse of the Assad government in Syria presented new uncertainties for our Christian partners in Aleppo, Homs, Hama and Damascus.

In the UK, supporters showed immense compassion and generosity in response to our appeals for Gaza, the West Bank, and Lebanon, with over £600,000 being donated.

> **"We are heartbroken and humbled by the dedication of our local partners as they continue to serve even while experiencing these crises in their own lives."**

We continued our calls for prayer and action focussed on the conflict in Gaza – notably through a powerful message from our trustee Rev Dr Munther Isaac when we filled Bloomsbury Baptist with a Gaza vigil in February. In the autumn, 1200 supporters endorsed our Advent Not Arms campaign, while many others wrote to their MP and the new government.

Our efforts to raise an international Christian voice calling for a ceasefire and lasting peace also continued to grow. With our friends in the US, Churches for Middle East Peace, we coordinated two letters from international Christian leaders, signed by more than 250 Bishops and leaders from the UK, US and beyond, which were delivered to No 10 and the White House.

We move forward with strong confidence in our mission, our supporters, our partners, and our ability to achieve great things together, even when facing daunting challenges. Embrace's dedication to our Christian partners and to maintaining their social witness in the complex, vibrant, and often troubled Middle East remains steadfast.

On behalf of the Board, I would like to express my gratitude to all of Embrace's staff, especially our outgoing CEO, Tim Livesey, and our new CEO, Jamie Eyre, for another year of inspired, resilient, and faith-filled service. Above all, I would also like to thank our supporters who sustain us and enrich our mission, our programmes, and those of our partners.



John Mitchell OBE,
Chair of Trustees

The Trustees of Embrace the Middle East, who are also Directors of the Charity for the purpose of the Companies Act 2006, are pleased to present their Annual Report, and the charity's audited consolidated financial statements, for the year ending 31 December 2024.

TRUSTEES ANNUAL REPORT

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EMBRACE the Middle East

Embrace the Middle East Group: Embrace the Middle East

Registered charity number: 1076329. **A company limited by guarantee:** 3706037

Registered office: Embrace the Middle East, Old Library Building, Queen Victoria Road, High Wycombe, Buckinghamshire, HP11 1BG

We change the name of children and vulnerable adults whose stories are included in the report. Pictures are for illustrative purposes unless otherwise stated. All content is the copyright of Embrace the Middle East and our partners and may only be reproduced with permission.

WHO WE ARE & WHAT WE DO...

OUR VISION

Healing and hope to all who face marginalisation and injustice in the Middle East.

Our vision is rooted in Christ's invitation to care for those most in need. Where there is a call – for refuge, for health care, for education, for safeguarding, for economic empowerment, for justice and human rights – we want, with and through our partners, to respond.

OUR MISSION

To support the social witness of Middle East Christians as they work to transform lives.

We encourage all, regardless of faith, to join us in supporting and sustaining our partners, and the Middle Eastern churches, in their social witness and their particular and vital contribution to building cultures of inclusion, justice and peace in the suffering and war-torn Middle East. We build strong and lasting relationships with our partners, nurtured by mutual respect and a shared commitment to excellence.

OUR VALUES

Respect, Compassion, Trust and Integrity.

We are guided by four core values, which are inspired and informed by our Christian faith, as well as a commitment to meet all professional and regulatory standards relevant to our work.



Respect

We respect the human dignity and value of every person and all peoples – no matter what their beliefs or background – as made in God's own image.



Trust

Just as we trust that God cares for us and sustains us in our work, we work with a generous and positive spirit, trusting that God desires to see all of humanity flourish.



Compassion

Our Christian faith teaches us to treat every person with compassion, especially anyone who suffers from social or economic marginalisation, or from having their basic human rights withheld or compromised.



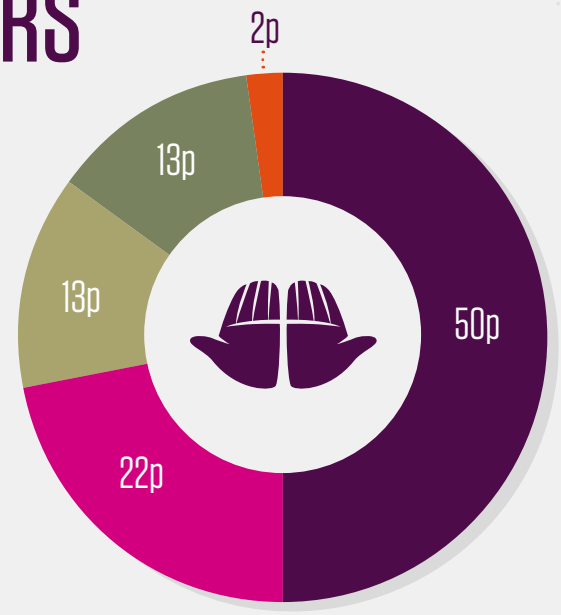
Integrity

We see honesty and integrity as foundational to Embrace's way of working with partners, supporters and donors and have high expectations of all who work for, and with, the charity in any capacity.

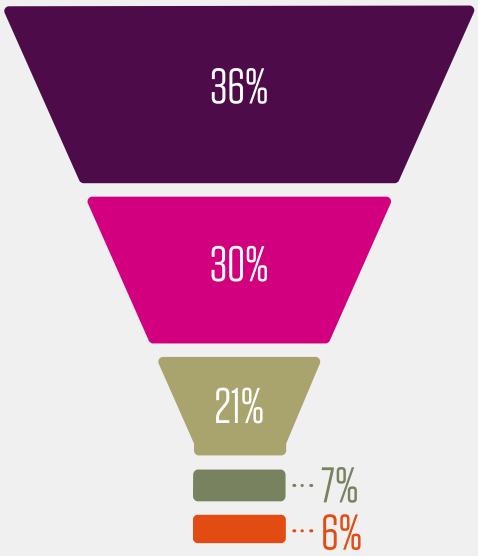
THE CHARITY **IN NUMBERS**

EXPENDITURE

Grants, incl. support	**£2,450k**
Other support to partners	**£1,052k**
Cost of generating funds	**£635k**
Information & Education	**£618k**
Governance	**£100k**



How each £1 donation is spent



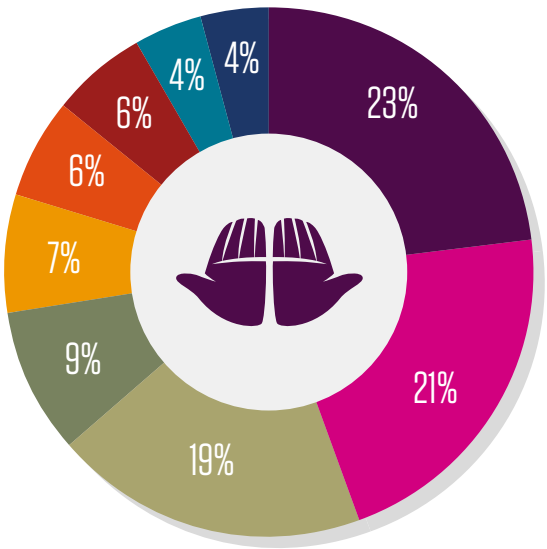
GRANT

Spend by country

Israel-Palestine	**£882k**	Syria	**£160k**
Lebanon	**£735k**	Iraq	**£143k**
Egypt	**£500k**		

TYPES OF PROJECTS SUPPORTED

Health	**£561k**
Education	**£503k**
Disability	**£470k**
Humanitarian	**£226k**
Capacity	**£180k**
Women's empowerment	**£155k**
Livelihoods	**£139k**
Human rights	**£95k**
Youth	**£91k**



OUR **IMPACT**

Working in equal partnership with Christians living in the region helps Embrace give effective and dependable support to people and communities facing marginalisation, injustice and oppression in the Middle East.

As conflict intensified across the region throughout 2024, leading to mass displacement and devastation, our partners understood the realities on the ground. They were able to adapt their projects to continue providing vital healthcare, education, practical help and psychological support. As daily life became ever more challenging for so many, Embrace-supported projects continued to be a beacon of hope and a lifeline for many families and individuals.

In 2024 we continued to support programmes in Egypt, Lebanon, Iraq, Israel-Palestine, and Syria, working to support those facing marginalisation and oppression by:

RESPONDING TO CRISIS



Providing for practical needs and psychological support.

TACKLING POVERTY & INJUSTICE



Working with communities at risk of marginalisation and exclusion.

SPEAKING OUT



Raising awareness of injustice and amplifying the voices of our Christian partners.

INVESTING IN THE FUTURE



To ensure the continuation of Christian social witness in the region.



WEEPING WITH **THOSE WHO WEEP**

2024 was a year that brought more heartbreak for the Middle East than any of us could have imagined.

Perhaps more than in previous years, we have had to learn to dwell with the sadness, lamenting as we witnessed failed peace talks, a seemingly endless brutal military campaign and intransigence as hostages remained captive. We listened to the testimonies of our Christian partners and the people they serve, and cried out in pain alongside them.

There is a closeness in the true partnership that Embrace has forged over many years. Many of us feel connected to the Christians we serve in the Middle East, whether as staff or supporters. We are part of God's one household, and their mission is also ours. For those of us privileged enough to travel, the places, faces, and time spent in Gaza, the West Bank, and Lebanon are etched in our memories, making the heartbreaking stories of destruction and pain all the more difficult to hear.

Our Church Engagement Lead, Su McClellan, writes: In October 2022, I found myself dribbling a football through a group of giggling girls on the astroturf pitch of the YMCA in Gaza City. Donations from Embrace supporters had made the pitch a reality, giving girls and young women trapped in the enclave the chance to keep themselves fit and enjoy the 'beautiful game'. Around the corner from the football pitch was a children's playground.

As I wandered towards it, I could hear the squeals of excited children as they were pushed higher on the swings or slid down the slides.

Just over a year later, I watched in horror a news report that showed bodies being buried in the same playground I'd stood in a year before. The football pitch was gone. The peals of laughter at my inept football skills were a distant memory, and the shouts of children's delight were buried in the rubble. I wept.

At Embrace, we talk a lot about being part of the family of the *'one household of God' (Ephesians 2.19)*. Embrace's partners are living through and witnessing an unimaginable horror as the people of Gaza, and the remaining hostages held there, starve as the bombardment and blockade continue. As part of that one household, we watch, weep, pray and lament.

In his letter to the Romans, Paul urges us to *'weep with those who weep'* (Romans 12.15b). Jesus wept in solidarity with Martha and Mary (John 11.35). For Embrace, weeping with those who weep is as much a part of our calling as amplifying our partners' voices and raising the funds that support their life-affirming work.

RESPONDING TO CRISIS

Providing for practical needs and psychological support.

IN 2024 WE PROMISED TO...

- Support people in crisis through flexible and effective projects.
- Work with partners working in crisis to respond to changing needs.
- Support refugees and displaced people.

IN 2024 WE...

- Worked flexibly with Palestinian and Lebanese partners, supporting them to adapt their projects to respond to emergency needs created by the wars in Gaza and Lebanon.
- Supported 30 projects working with people in crisis, 14 of which were new in 2024.
- Funded 16 projects, over £900,000, supporting refugees and displaced people.



Children salvage items from the rubble in Gaza. *(Credit: Hosny Salah, Pixabay)*

HOW WE KEPT OUR PROMISE...

2024 was a year of violence, loss and destruction that personally affected many of our partners' staff.

Although caught up in the tragedies themselves, they continued to provide emergency responses to the crises unfolding around them, adapting to the increasingly challenging conditions.

As the war in Gaza continued, Embrace funding helped our partners provide primary healthcare, hospital treatment, cash assistance and specialist disability rehabilitation.

The West Bank also saw increasing violence, movement restrictions and economic paralysis. Embrace responded by supporting a new livelihoods project in Bethlehem and continuing to fund mental health projects across the West Bank, Gaza, Lebanon and Israel for those struggling with the psychological trauma of the violence.

In September, the conflict between Hezbollah and Israel rapidly intensified with Israeli Defence Forces' airstrikes across Lebanon and a ground invasion in the south. Embrace funding helped our partners initiate emergency response plans to meet the needs of displaced families and adapt their existing projects to the unfolding situation.

Embrace partners also had to adapt to change swiftly as a new leadership swept to power in Syria in December, leading to fragile hope but also much uncertainty, particularly for minority groups such as the Christian community.



HERE ARE JUST SOME OF THE WAYS WE RESPONDED TO CRISIS IN 2024...

Keeping medical services running in times of war in Gaza

Embrace funding helped to pay for medicines and staff salaries at Al Ahli Hospital in Gaza City and its outreach clinic in the south. Operating at over double its intended capacity and often without electricity and with minimal medical supplies, the hospital team provided vital surgeries and treatment throughout 2024, treating 300-500 cases a day. Al Ahli Hospital was often one of the only hospitals open in the north of Gaza. Embrace funding also helped support the primary healthcare services provided by our partners DSPR-NECC. With their clinics damaged, they set up temporary medical points and a mobile clinic to maintain services.

HOSPITAL TREATMENT FOR AROUND **300-500** A DAY

> **"Al Ahli Hospital team is determined to provide care and bring smiles to the faces of our children, even in these dire circumstances, to bring hope to the hearts of our people."**
>
> **Dr Mohammad Al Naqa, Al Ahli Hospital**

Mental health services amid the trauma of war

Alongside the physical injuries, medical needs caused by the psychological trauma of the wars in Gaza and Lebanon surged. Embrace supported a psychological intervention programme for children at Al Mawasi camp in Gaza, run by Al Ahli Hospital staff, and provided emergency funding to help the Karagheusian Healthcare Centre in Lebanon rapidly scale up its mental health services.

OVER 13,500
THERAPY SESSIONS PROVIDED AT THE KARAGHEUSIAN HEALTHCARE CENTRE IN 2024

> **"In these turbulent times, mental health issues are no longer just a concern; they have become a daily reality. Trauma, anxiety, and panic attacks have surged."**
> Karagheusian Healthcare Centre, Lebanon



Sustaining Livelihoods in Bethlehem

Lack of tourists, strict movement restrictions and rising insecurity crippled the economy of the West Bank in 2024 and unemployment levels soared. Bethlehem's reliance on tourism meant it was particularly hard hit. In response, Embrace funded a new project run by our partner Pontifical Mission for Palestine to support six Christian-run businesses and NGOs there, to create new employment opportunities and support important community services.

SUPPORT FOR **6** LOCAL BUSINESSES

> **"Without this funding, local institutions and businesses will continue to struggle to operate."**
> Pontifical Mission for Palestine

Supporting Survivors of Gender-Based Violence in Syria

In Syria, an estimated 8.5 million women are experiencing gender-based violence. In 2024, through our partner Middle East Revive and Thrive (MERATH), Embrace helped fund a support centre in Homs to help women escape such violence. As well as counselling and psychological support, women can access a range of other services through the centre – including healthcare, legal advice and vocational training.

> **"Entering the centre always meant getting away from the noise and stress of daily life and feeling inner peace and reassurance."**
> Ayla

Supporting displaced families fleeing airstrikes in Lebanon

Embrace funding helped our partners in Lebanon initiate emergency response plans to help the thousands of families displaced by the IDF airstrikes and ground invasion as the Israel-Hezbollah war escalated. Our partner MERATH, rapidly expanded their existing winter support programme to provide more mattresses, food parcels, and other essentials to displaced Lebanese families. Tahaddi began a comprehensive emergency response programme, including producing beds and blankets in their workshops. The Karagheusian Medical Centre provided medical care at emergency shelters and opened as a place for people to recharge their phones and lamps. And several of our partners turned their community centres into emergency shelters.



"Amidst this darkness, one truth stands out: we are called to serve. We must rise in this moment of despair, turn toward our neighbours, extend our hands, and let the light of Christ shine through us." MERATH

Malak's story: "I wish I could get my leg back"

Malak is one of the 12,000 children in Gaza who have disabilities caused by injuries they have suffered in the recent war.

She is receiving support through a new specialist rehabilitation unit at Al Ahli Hospital. Set up with the help of Embrace funding, it is a satellite unit of our partner the Jerusalem Princess Basma Centre. It was originally due to open in October 2023, but the war meant plans were changed. Instead, the centre's team of therapists initially began supporting families wherever they were sheltering – using whatever equipment they were able to find or create. Incredibly, the team were able to finally get the centre opened in July 2024, while also continuing to treat children in temporary locations across Gaza.

"So far this year, our team in Gaza have delivered 2,840 sessions to over 500 children with chronic conditions and trauma-related injuries and their families."

The Jerusalem Princess Basma Centre



Above: The team of the Princess Basma Centre satellite unit at Al Ahli Hospital in Gaza

TACKLING POVERTY & INJUSTICE

Working with communities at risk of marginalisation and exclusion.



The Embrace-supported library and community centre at Dbayeh Refugee Camp, Lebanon.

IN 2024 WE PROMISED TO...

- Support the next generation to flourish, funding projects working with young people to realise their potential.
- Support projects providing basic health care, and specialist disability care.
- Support work which engages, empowers, and includes people who are excluded or on the margins.
- Support innovative income and livelihoods programmes, meeting immediate needs and building for the future.

IN 2024 WE...

- Supported 26 projects focused on youth and children, working to help disadvantaged children access education and young people gain livelihoods and manage the trauma of conflict.
- Provided funds to support 15 projects working in health and disability care.
- Supported 10 projects which engaged and empowered people living on the margins.
- Invested over £300,000 in programmes supporting livelihoods and skills development.

HOW WE KEPT OUR PROMISE...

Alongside our crisis response, Embrace continued to fund a wide range of vital healthcare, education, disability services and community projects.

In 2024, spreading conflict and rising economic insecurities across the region exacerbated already acute problems for those living with marginalisation and inequality.

The complexity and multi-layered nature of the issues facing many in the region meant that the holistic approach of the projects we support was key. Alongside providing for immediate needs, our funding helped projects that campaigned for systemic change to tackle the root causes of poverty and that provided longer-term solutions such as vocational training, livelihood development, and women's empowerment.



HERE ARE JUST SOME OF THE WAYS WE TACKLED POVERTY AND INJUSTICE IN 2024...

Access to essential medical care in Syria

St Vincent de Paul Society in Aleppo provides medical aid for those unable to afford medicines and hospital treatment. In May 2024, through our partner the Pontifical Mission, Embrace began supporting this project. In the first 6-months, Embrace funds helped subsidise life-saving surgery, medicines and the costs of hospitalisations for 578 people.

"I am so thankful to the Society of St Vincent de Paul and especially the generous benefactors who provided me with surgery and medical support."

HOSPITAL TREATMENT FOR **578** PEOPLE

Education and community services for refugees in Lebanon

At the Dbayeh Palestinian refugee camp in Lebanon, poverty levels are extremely high. Embrace supports the community library there, run by our partner the Joint Christian Committee (JCC), which not only provides educational resources, recreational activities and remedial support classes for the camp's children but also delivers adult workshops and support sessions, as well as hosting a range of community celebrations. In 2024 over 500 people attended sessions and events at the library.

"The Community Centre serves as a hub for empowerment and connection, offering a welcoming and inclusive space for individuals to come together, share experiences, and grow." JCC

Helping families stay together in Egypt

In Egypt, many families face the agonising decision to place their children in orphanages, driven by the fear that they cannot provide adequate care (due to instability, insufficient income, or inadequate housing). This choice is deeply heartbreaking for parents and carries significant psychological and developmental consequences for the children. In 2024, Embrace remained committed to addressing this issue through the 'Rock Project,' which offers both practical and emotional support to safely reunite families and prevent unnecessary separations. By strengthening family units and addressing root causes, the project creates a safer, more stable environment for children to thrive within their own homes.





SUPPORT TO KEEP **20** FAMILIES TOGETHER

Supporting additional educational needs in the West Bank

Embrace supports two specialist schools in Jericho and Bethlehem that provide interventions for children struggling in mainstream education. Run by SIRA, the schools provide support for children with a range of learning needs including dyslexia, dysgraphia, dyscalculia, and concentration difficulties. Although rising tensions in the West Bank meant schooling was disrupted for many children in 2024, the SIRA schools were mainly able to remain open, supporting 145 children and providing them with the skills and confidence to return to mainstream education.



SPECIAL EDUCATIONAL SUPPORT FOR **145** STUDENTS

> **"During these hard times it has proven to be important to have stable institutions which continue to give special education, security and hope to the students and their families."**
>
> SIRA School

Supporting Minority Communities in Israel

Many Arab citizens of Israel live in marginalised communities, where lack of investment and infrastructure have left high poverty and crime levels. In 2024, Embrace continued to support a project in Acre, northern Israel, run by the International Christian Committee in Israel, which works with girls from vulnerable families who are at risk of dropping out of school. Although some activities had to be cancelled due to fears of Hezbollah rocket attacks in the area, the overall project continued, providing 117 girls with academic support, life skills and counselling. The psychological support was particularly needed this year as the wars brought additional fears and increased tensions between the Arab and Jewish citizens of Israel.

> **"We provided sessions on how to deal with stress, fear, and anxiety resulting from war, developing psychological immunity and a positive attitude, and hope for a better future."** ICCI



Habib's Story: Gaining vital skills for the Egyptian job market

The Embrace-supported Arkan Centre offers specialist media courses for young people in Egypt to boost their employability – and it also helps builds bridges between the Christian and Muslim communities:

"My name is Habib. Growing up Christian in Alexandria, I always felt scared, worried about people different than me in religion. I only felt safe with my church friends. One of them told me about the Arkan Culture Centre. It seemed random, but it changed everything! Arkan was a mix of people with different cultures and religions.

There, I met Farah, a Muslim girl with a laugh that makes everyone smile. We were different on paper, but at Arkan, those things didn't matter. We talked for a long time, shared dreams and worries, learned from each other. It made me see the world in a new way; showed me how similar we all are, even if we look different.

I took three classes in Arkan and those skills helped me get a great opportunity as an intern at a media company here in Alexandria. Now, I use my video editing skills to make videos that make a difference."



> **"I took three classes in Arkan and those skills helped me get a great opportunity as an intern at a media company here in Alexandria."** Habib

SPEAKING OUT

Raising awareness of injustice and amplifying the voices of our Christian partners.



IN 2024 WE PROMISED TO...

- Continue to develop our advocacy voice, building alliances with our peers and forging relationships with church leaders, in the UK and internationally.
- Speak out on issues of injustice, refugees, and the significant role of Christians in the Middle East.
- Provide our supporters and the church in the UK with resources and access to Middle East Christian voices, both to engage and educate.

IN 2024 WE...

- Increased our visibility on social media and in the mainstream media, speaking and writing about the presence and work of our Christian partners in the countries in which we work and giving them the platform to speak.
- Joined the Together with Refugees UK coalition, to signal our solidarity in the face of increased anti-asylum rhetoric in the UK, and to amplify the self-sacrificial work of our Middle Eastern partners serving refugees in their contexts.
- Collaborated with the US organisation Churches for Middle East Peace (CMEP) in producing two global leaders' letters, focused on the ongoing war in Israel, the Occupied Palestinian Territories (OPT) and Lebanon, calling on the UK and US governments to take specific actions to work for peace.
- Ran an advocacy campaign called Advent Not Arms, calling on the UK government to push further for a ceasefire and suspend arms sales to Israel.



The Revd Munther Isaac leads Embrace's Vigil for Gaza at Bloomsbury Baptist Church, February 2024. *(Credit: Kevin Snyman)*

HOW WE KEPT OUR PROMISE...

We have worked hard this year to grow our advocacy work, amplifying the voices of our partners and using our own voices to push for change in the situations that our partners are in.

This included widening our Partnerships & Programmes team to include a stronger focus on advocacy and hiring a Partnerships, Programmes & Advocacy Director to replace Jamie Eyre as he became CEO.

We have focused on the situation with Israel and the Occupied Palestinian Territories and have done this through working with CMEP on the coordination of global leaders' letters; joining with others on the Palestine Platform in letters to the UK Government, and our Advent Not Arms campaign. These have all given us and our partners increased media presence.

This has gone hand in hand with our continuing mission to represent our partners to UK Christians. Throughout 2024 we continued to increase the range of opportunities UK churches had to hear directly from and learn about Christians in the Middle East – through new website resources, podcasts and in-person events.

HERE ARE A FEW HIGHLIGHTS OF OUR SPEAKING OUT IN 2024...

Advent Not Arms

In November we launched our Advent Not Arms campaign, recognising that both Israel and Hamas have committed crimes against International Humanitarian Law and calling on the UK Government to suspend arms sales to Israel (as it has no diplomatic or trade relationships with Hamas) and push further for a ceasefire from all sides.

The petition attracted over 1,200 signatures (an encouraging number given we have not done something like this for several years). We also ran a joint Advent Not Arms global leaders' letter with CMEP which attracted church leader signatures from over 40 countries. The campaign was picked up by the Christian media and led to a positive first meeting with the Foreign, Commonwealth and Development Office's head of IOPT reconstruction and recovery.

1,200
PETITION SIGNATURES



Increasing understanding of the impact of Gaza/West Bank Conflicts

Our online resources helped deepen understanding of the Christian communities of the Middle East and the impact of the Israel-Palestine conflict, bringing our partner voices directly to UK Christians. Our Partner Updates webpage continued to provide the latest news, while podcasts, blogs and our Annual Lecture gave more analysis and personal insights. Our *'Christians in the Middle East'* web resources hub also proved extremely popular with over 20,000 visits since its launch in April.

20,000

VISITS TO OUR NEW WEB RESOURCES HUB



His Eminence Archbishop Angaelos, Coptic Orthodox Archbishop of London, gives the keynote speech at Embrace's Annual Lecture 2024.

Building a Media Presence for Our Partners

It has been excellent this year to see Embrace the Middle East become an organisation that the media are turning to for input. We have been building our reputation as a credible mouthpiece and as an organisation that is able to provide information from the ground. Embrace's total potential media audience in 2024 was 9,060,000 (radio 8,949,000, print 111,000) which is a big step up for us. Our biggest audiences came when we were able to facilitate opportunities for our partners to speak on BBC Radio 4's *Sunday* – Myriam of Al Kafaat and Serop Ohanian - Karagheusian Association. Other highlights included extended update pieces in *Evangelicals Now* about the situation in Gaza, as well as several pieces in *Reform, Church Times* and on *UCB Radio*.

Combating anti-refugee rhetoric

In Refugee Week 2024, Embrace hosted a webinar, *How can Christians welcome refugees? Stories from Beirut and Bristol*, featuring speakers from Lebanon and the UK. Both speakers spoke with great knowledge and passion on how we can all play a part in building a kinder, safer and fairer world for refugees. We also launched a new webpage of resources for UK Christians wanting to take further actions to support refugees.

Collaborating with the Palestine Platform

Throughout 2024, Embrace played an active part in the Palestine Platform, a group of UK-based charities working together to advocate for Palestinian human rights, welfare and dignity. The group continued to lobby the UK Government to take action in working for a meaningful ceasefire in Gaza that tackles the root causes of the conflict. We were co-signatories to a number of joint statements calling on the government to fully comply with its obligations to uphold international humanitarian law – including a statement setting out the key steps that the new Labour government should take during its first 100 days to reset UK government policy towards the occupied Palestinian territories.

Advocacy through prayer

We continued to increase opportunities for UK Christians to pray with and for their sisters and brothers in the Middle East – through the events we ran at Greenbelt, the *'Christ under the Rubble'* vigil at Bloomsbury Baptist Church in February, our downloadable prayer resources for churches and online Advent Vigils.



Embrace's Tenebrae service at Greebelt 2024.

INVESTING IN THE FUTURE

To ensure the continuation of Christian social witness in the region.



Children taking part in a climate awareness project in Iraq, run by Embrace partner the Ankawa Humanitarian Committee.

IN 2024 WE PROMISED TO...

- Continue our support for projects working with Christian young people and the next generation of potential leaders.
- Invest in the Embrace team through training and personal development.

IN 2024 WE...

- We invested in the next generation of Christian young people through projects, including supporting the development and resilience of young Christians in Bethlehem.
- Ensured all Embrace staff and trustees participated in interactive safeguarding refresher training.
- Provided international travel safety and security refresher training for all Embrace staff who travel internationally or would be required to support in an emergency.

HOW WE KEPT OUR PROMISE...

We are committed to fostering a culture of learning, development and innovation.

In 2024 our grants helped initiate innovative pilot projects to allow partners to develop new interventions. We also helped with our partners' plans for development and growth by supporting organisational reviews, strategic development plans, and training programmes to increase impact and capacity.

Fostering future leadership is key to sustaining and strengthening Christian service in the Middle East so Embrace also supported development projects among Christian youth, as well as those that address environmental and sustainability concerns.

In 2024 we also celebrated 170 years of Embrace the Middle East. The three events we held to mark this were an opportunity to not only look back but also reinforce our commitment to continue walking and serving with our Middle East sisters and brothers, as the one household of God.



HERE ARE A FEW EXAMPLES OF HOW WE INVESTED IN THE FUTURE IN 2024...

Advocacy training to campaign for disability rights in Lebanon

Embrace partner the Learning Centre for the Deaf (LCD) provides specialist medical and educational support for deaf children and young people in Lebanon. Embrace funds also support an Advocacy Office at LCD to lead their campaigns for equal rights for Lebanon's deaf community – including improved access to education, employment rights and healthcare support. 2024 campaign successes include the introduction of sign-language interpretation on the main national news programme and an advocacy training course for 25 deaf adults so they could play an active role in the future campaigns.

ADVOCACY TRAINING FOR **25** DEAF ADULTS

Building on Embrace's 170-year history

As part of celebrating our 170th anniversary, we took the opportunity to engage new audiences and reaffirm our commitment to continuing to work alongside Middle East Christians. We held events in London, Cardiff and Glasgow and launched the 170 fundraising challenge. We also released a new edition of the Bethlehem Carol Sheet (first published in 1954) and ran a printed Welsh edition for the first time. The 70th-year edition was hugely popular, with over 80,000 carol sheets sold.



RELEASE OF 70TH YEAR EDITION OF THE BETHLEHEM CAROL SHEET



Empowering future climate leaders in Iraq

Equipping the future generation with the skills to drive meaningful change is vital in the worldwide fight against the climate crisis. The Embrace-funded Climate Leaders project, run by the Ankawa Humanitarian Committee (AHC), helped almost 350 students at four secondary schools in Erbil, Iraq, gain the knowledge, leadership skills and practical experience to run local initiatives to address the challenges of climate change in their region.

> **"By empowering students and providing necessary support, the initiative aims to initiate a ripple effect of positive change, impacting the local ecosystem and the broader community."**
> **AHC**

350 STUDENTS GAINED LEADERSHIP EXPERIENCE

Increasing disability services in the West Bank

The Jerusalem Princess Basma Centre leads the way in providing specialist disability rehabilitation services for children in the West Bank. Thanks to Embrace funding in 2024, the centre was able to continue a vital programme of increasing disability services by providing clinical training at 8 partner centres. 34 sessions were held, covering topics on occupational therapy, physiotherapy and speech and language therapy.

> **"Our goal has always been to improve the skills of our team at the centre. Through the Outreach program, our staff has benefitted immensely from the expertise of JPBC."**
> **Mr. Omar Abu Eram, Director of Yatta Municipal Centre**

34 TRAINING SESSIONS FOR MEDICAL STAFF

Nurturing new Christian Leaders in the West Bank



As many young Christians leave the West Bank in search of a more secure life, sustaining the future of Christian social witness in the West Bank is vital. In 2024 Embrace supported a pilot project run by Anar to provide intensive mentoring, spiritual and psychological support, and volunteering opportunities to help nurture 14 young Christians (18–28-year-olds) who have shown promising leadership potential. The success of the project has meant it will be continued and expanded in 2025.

> **"This training helped me a lot, both professionally and personally... Now, I'm more confident and setting goals for my future."**

TRAINING & SUPPORT FOR **14** YOUNG LEADERS

PRIORITIES FOR 2025

Our plans for 2025 are based on Hope in Action: Strengthening Christian Service in the Middle East, our strategic plan 2021-25. The plan can be downloaded from our website: embraceme.org/five-year-strategy

FAITH IN ACTION

We will support locally-led Christian initiatives:

- Making a significant impact by serving and empowering marginalised communities and individuals, including women, girls, disabled people and refugees.
- Promoting and strengthening essential health and specialist disability care.
- Which encourage and support young people to flourish and realise their potential.
- Which deliver targeted, effective aid and adapt during times of emergency and ongoing crisis.

INVESTING IN THE FUTURE

We will support locally-led Christian initiatives:

- Investing in capacity building and organisational development.
- Investing in the development of the next generation of leaders.

PUBLIC ENGAGEMENT

We will develop our advocacy and supporter engagement, building on the experience, learning, and new expertise held within the charity:

- Increasing prayer, action and giving by the UK church as an expression of solidarity with, and a deepening understanding of, the Middle Eastern Christian experience.
- Speaking out on issues of injustice and the significant role of Christians in the Middle East.
- Broadening and deepening alliances with our peers and forging relationships with church leaders and stakeholders in a position of authority in the UK and internationally.
- Providing our supporters and the church in the UK with resources and access to Middle Eastern Christian voices to engage, educate and influence those in a position of authority to bring about positive change.

FINANCIAL REVIEW OF 2024

OVERVIEW

Charity finances showed resilience in 2024, as the charity responded to the ongoing crises, notably in Gaza, the Occupied Palestinian Territory and Lebanon. 2024 income closely matched our strong year in 2023 and was boosted significantly by the exceptional income from the sale of the Charity's 24 London Road West property.

Expenditure was in line with expectations. While operating costs were in excess of regular income (i.e. excluding the exceptional income generated by the sale of the property this year), this was in line with our approved operating budget and reserves policy, and our planning took account of the level of free reserves held by the Charity.

The generosity of donors meant that the charity's income totalled £4,603k this year. As noted above, this almost matches the £4,648k generated in 2023 (*income generated in 2023 was buoyed by the strong response to 2x emergency appeals in both Syria and Gaza in 2023). The one-off profit on the sale of the office building was £1,177k, further boosting total income, which ended the year at £5,780k.

The charity maintained all planned grant spending, at £2,420k (2023: £2,304k), funded through a combination of strong fundraising and a pre-agreed drawdown on reserves in support of our charitable mission. The charity ended the year with substantial reserves available to continue providing vital support to partners as they respond to crises, rebuilding where possible, and investing in raising awareness, new supporters, and advocating in the UK well beyond 2025.

In the UK, charity costs continued to reflect broader economic pressures. Although the inflationary growth of 2022 and 2023 subsided, the effects on operating costs and wages remained apparent in 2024. The relocation from our Amersham premises resulted in a decrease in utility costs and building expenses, which were offset by the rental costs for our new shared service office.

The charity ended the year with an operating surplus of £925k (2023: operating deficit of £(46)k).

Due to gains on the investment portfolio, the charity ended the year with an overall surplus of £1,150k (2023 £132k).

This leaves total reserves at £8,213k (2023: £7,063k), with free reserves of £2,547k (2023: £2,054k). Free reserves represent 14 months of non-grant spend (after designations), which is slightly above of the target range set out in our reserves policy, as discussed further below.

INCOME

Total income for 2024 was £5,780k, inclusive of a one-off profit on sale of the office building of £1,177k. Excluding this exceptional item, income totalled £4,603k (2023: £4,648k) – a decrease of £45k or 1% versus the previous year. Whilst this partly reflects the impact of the prior year fundraising appeals both in Syria and Gaza (which boosted prior year appeal income to an exceptional level), 2024 donations were (10)% less than the previous year. The charity is now looking to further boost income from trusts and foundations in 2025, with a focus on additional targeted donor engagement.

That said, 2024 legacy income increased by almost 20% on prior year, and there is a significant legacy pipeline in place, including one single legacy, potentially in excess of £1.4m, which is likely to be received in 2025.

Committed regular giving was in line with 2023, which is encouraging considering the moderate number of cancellations we needed to offset due to changes in circumstances associated with our ageing donor base.

Webshop income from Embrace's trading operation was also in line with the prior year, though reflective of a shift in sales mix this year, to focus on primary purpose items that directly support Embrace's charitable objectives.

EXPENDITURE

Total expenditure in 2024 was £4,855k (2023: £4,694k), which is £161k, or 3%, more than 2023.

The cost of generating funds was 13% less than the previous year at £635k (2023: £728k), due primarily to some reduction in staff and supporter engagement and related support costs, together with a reduction in webshop costs.

However, the cost of charitable activities increased to £4,220k (2023: £3,966k), a 6% increase. This reflects the charity's aim to maintain (or increase) support to our partners where possible. Grants paid to partners were £2,420k (2023: £2,304k). A list of grant spend, by partner, can be found in the notes to the consolidated financial statements (page 46).

2024 support costs increased by 20% from 2023 at £519k (2023: £434k). This is primarily due to increased premises costs following the associated move to rented premises in High Wycombe.

BALANCE SHEET

The charity continues to show a strong balance sheet. We ended 2024 with total funds of £8,213k (2023: £7,063k). General unrestricted free reserves amounted to £2,547k at the end of 2024, an increase of £493k on the 2023 year-end figure of £2,054k.

However, this increase is partly a result of the planned reduction in the level of designation to help ensure the future sustainability of the organisation (reflecting the forecast requirements, including projected deficits, of our latest financial model). Our reserves position is discussed further below. It is pleasing to note that the organisation is in a healthy financial position as we face the challenges of our next financial year.

RESERVES AND INVESTMENT POLICY

Trustees monitor the charity's reserves position regularly and formally review the reserves policy every two years. The last review took place in 2022-23, resulting in the policy which is summarised as follows:

'*Mindful of their responsibility to spend the charity's funds in fulfilment of the charity's objects and in a timely manner, but also to build the charity's resilience to unforeseen and detrimental hazard or risk, the trustees of Embrace the Middle East have determined that for the foreseeable future the charity's free reserves (cash and investments less restricted and designated funds) should not exceed the equivalent of twelve months, or fall below the equivalent of six months, of budgeted non-grant expenditure. If the level of free reserves is likely to rise above this ceiling, or fall below this floor, the trustees will take action to restore the appropriate equilibrium between income and expenditure that this range of reserves is intended to secure. The Trustees will keep the charity's level of free reserves under regular and ongoing review.*'

In line with this policy, the Trustees have also reviewed the required level of funds that they believe should be designated for specific purposes. This is, and will continue to be, reviewed on a regular basis.

Designations have been agreed to cover the equivalent of twelve months of the charity's committed multi-annual core grants programme and recurring short-term work, equating to £1,800k in 2024 (2023: £1,800k). This is in addition to £1,600k (2023: £1,900k), which is currently being drawn from annually to support an approved deficit budget. A total of £2,000k indicates a new designation in 2024, representing the proceeds from the sale of the office in Amersham, which, in the short term, is generating interest that will offset costs associated with the High Wycombe office space. The aforementioned designations are

RESERVES AND INVESTMENT POLICY (continued)

all subject to review in 2025 as the trustees and management consider the next strategic period for the charity, commencing 1st January 2026 and, should the need arise, could be accessed to support our charitable work. An additional designation of £2k (2023: £864k) reflects the value of fixed assets held by the charity at the year-end, as these are not readily accessible to fund charity activities. Further detail is provided in Note 18 to the financial statements.

After taking these designations into account, the Trustees expect free reserves to fall within a banding of not more than £2,231k and no less than £1,115k. This banding represents between 6 and 12 months of budgeted non-grant expenditure, in line with current reserves policy.

Free reserves at the end of 2024 were £2,547k, approximately equal to fourteen months of budgeted non-grant expenditure. This is an increase on 2023. Whilst reserves are now in excess of the Trustees' target banding range, this is still deemed appropriate in light of increased instability in the Middle East and the combined impetus of a new strategy, which is being developed in 2025, under the guidance of the board and new CEO. The additional reserves at the charity's disposal will help mitigate any temporary annual reserve fluctuations and ensure the continued financial resilience of the charity for the longer term in the context of regional instability and the significant disruption in humanitarian and development aid as major donors withdraw and recalibrate.

Restricted funds amounted to £264k at the end of 2024 (2023: £445k) and further information is detailed in Note 19 to the financial statements.

GOING CONCERN

The charity ended 2024 in a stronger financial position than at the beginning of the year, boosted by the impact of both gains on the investment portfolio together with the profit on sale of the Amersham property. As a result, reserves increased by more than £1.1m overall versus the previous year.

Looking forwards to 2025, budgeted income is in excess of £6m. There is a substantial legacy pipeline in place, inclusive of a single substantial legacy in excess of £1.4m. Plans are also under development to grow income incrementally in 2025. This, together with prudent expenditure planning going forwards, gives confidence that Embrace the Middle East remains, very much, a going concern.

OUR **CHARITABLE OBJECTIVES** AND OUR **ORGANISATIONAL STRUCTURE**

LEGAL BASIS

Embrace the Middle East is a registered charity (no. 1076329), and a company limited by guarantee and not having share capital (no. 3706037). The Company is governed by a Memorandum and Articles of Association dated 2 February 1999 and amended by special resolutions on 5 December 2006, 18 October 2011, 16 June 2015 and 9 October 2020.

OBJECTIVES, PRINCIPAL ACTIVITIES AND PUBLIC BENEFIT

The work of Embrace began in 1854 when what was then known as the Turkish Missions' Aid Society was founded. Our charitable objective today is set out in our Articles of Association:

Inspired by the compassionate ministry of Christ, to work with, support and raise awareness of local Christians in the lands of the Bible as they seek to improve the lives of vulnerable and disadvantaged people, with an emphasis on healthcare, disability, education and community development.

Our main purpose is to work in partnership with Christian-led organisations involved in education, healthcare and community development in Israel, Palestine, Lebanon, Egypt, Syria and Iraq.

We raise funds in the UK to support this work, primarily through a large body of individual donors, but also through a number of generous trusts. These funds are used to support our partners and their work through short-term and multi-annual grants. As part of our commitment to long-term partnership nonfinancial assistance may also be provided. This includes capacity building, advocacy for positive change, as well as facilitating encounters between UK Christians and our partners and their beneficiaries.

While the charity works exclusively through Christian-led agencies in the Middle East, the faith identity of beneficiaries is never an issue: we and our partners seek to support those in most need, regardless of faith.

The trustees confirm that in agreeing the objectives and planned activities of the charity in 2022, they have had regard to the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. In September 2020, following consultation with the Charity Commission, the trustees voted to amend the charity's charitable object to better reflect the role that educating the public about the social outreach of Middle East Christians plays in the charity's overall mission. Also in September 2020, the trustees agreed a five-year strategy (Hope in Action: 2021-25). Underpinned by an agreed financial framework, this strategy will guide and support the aims, and ambition, of the charity through to 2025.

GOVERNANCE

The governing body of the company is the Board of Trustees, whose members are also Directors of the company. Trustees who served during 2023, and up to the date of this report, are listed under *'Who we are'* on p.31.

The Board delegates some powers to two standing committees – Governance and Resources (largely concerned with the internal workings of the charity) and Programmes and Public Engagement (concerned with external matters) – and an ad hoc Officers and Chairs Committee. This committee comprises the officers of the charity (Chair, Vice Chair and Treasurer) and the Chairs of the two standing committees.

It meets, as required, to ensure effective coordination between Board committees and working groups, to set and keep under review the Chief Executive's objectives, performance and remuneration, and to manage Trustee recruitment, development and deployment.

OUR **CHARITABLE OBJECTIVES** AND OUR **ORGANISATIONAL STRUCTURE** (continued)

GOVERNANCE (continued)

Terms of reference for all Board committees, role descriptions for officers and the Chief Executive, and a detailed scheme of Board powers, both reserved and delegated, were agreed by the Board, prior to the implementation of the new committee structure in 2016 and are subject to periodic review.

In 2023 the Governance and Resources and Programmes and Public Engagement Committees each met twice, and the Officers and Chairs Committee four times. The Board met four times during the year – in January, June, September and December.

TRUSTEE RECRUITMENT AND TRAINING

Two new trustees were recruited to the Board – Kristiina Wells, Rev Iain Osborne – in May 2024 and one trustee, Chris Woo, stood down at the end of his three-year term in March 2024. Trustees are recruited through an open and transparent process, including by public advertisement on charity job websites, and are selected on the basis that they have the professional skills and experience required for the charity to operate effectively. The charity strives to ensure that the Board is both gender-balanced and diverse, and includes trustees from a range of denominations. Trustees are elected for a three-year term which may be renewed, up to a maximum of nine years.

The Articles of Association of the charity requires all trustees to be practising Christians. The maximum number of trustees is set at 12, with provision for an additional two co-opted trustees, if required, to fill skills gaps.

New trustees receive an induction from the Chief Executive, covering their legal obligations under charity and company law, the procedures of the Board and its committees, the strategic plan and Trustees' Annual Report, and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate or enhance their capacity to fulfil their role. Typically, training is focused on good governance, legal and financial compliance and safeguarding. Trustees are expected to make a familiarisation visit to one of the countries in which the charity operates to better understand the work of Embrace the Middle East and our partners. Longer serving trustees may make more than one visit.

MANAGEMENT AND ORGANISATIONAL STRUCTURE

Trustees, working through the Board and its committees, are the ultimate decision-makers for Embrace the Middle East. They delegate the day-to-day management of the charity to a senior leadership team, which operates within a specified framework and Scheme of Delegation established by the trustees. The Chief Executive leads the senior leadership team, known as the Leadership Group. This group includes the three Directors of Programmes, Partnerships and Advocacy, Fundraising and Communications, and Shared Services, as well as the Head of Human Resources and Culture. The Senior Finance Adviser attends as necessary. Members of the Leadership Group and other senior staff may participate in Board meetings but do not possess voting rights. In July 2024, a change in CEO occurred; after seven years in the role, Tim Livesey left the charity. Following a search process led by the Board, Jamie Eyre, the organisation's Director of Programmes, Partnerships and Advocacy, was chosen to succeed Tim.

PAY POLICY FOR KEY MANAGEMENT

The key management personnel of the charity comprise the trustees, the Chief Executive, the Directors of Programmes, Partnerships and Advocacy, Fundraising and Communications, and Shared Services, the Heads of Human Resources and Culture, and the Senior Finance Adviser.

The total employee benefits of the Leadership Group in 2024 were £383K (2023: £394k). Details can be found in note 7 to the accounts found on page 45. Remuneration and benefits for executive management are determined on the basis of periodic peer sector benchmarking. In the case of the Chief Executive, this power is delegated by the Board to the Officers and Chairs Committee. In the case of other management personnel, the Chief Executive determines pay and benefits, subject to an overall budget agreed by the trustees.

TRUSTEE RECRUITMENT AND TRAINING

Embrace the Middle East, as a charity, is committed to the highest safeguarding standards. The charity regularly reviews our safeguarding policy and practices in a determined effort to uphold the highest possible standards, in accordance with best practices. Staff and trustees participate in induction training and also refresher training each year. The signature and adherence to new codes of conduct by all staff, volunteers, and third parties coming into contact with partners or their beneficiaries is mandatory. A Safeguarding Committee, consisting of staff from all areas of the charity, including – but operationally independent of – senior management, is responsible for advising on all matters related to safeguarding best practices and the adjudication of cases of concern referred to it.

The Chair of the Committee serves as the charity's designated Safeguarding Officer. The Committee convenes quarterly or as needed and reports directly to the CEO and the trustees at least twice a year or, if circumstances require, directly to the Chair or Vice Chair of Trustees. The Vice Chair of Trustees is the Board's designated Safeguarding Officer. The charity's safeguarding policy and reporting mechanism are regularly professionally peer-reviewed by Keeping Children Safe, of which the charity is an associate member, as well as Thirtyone:eight, of which we are also a member. Safeguarding policy and practice are also crucial components of our due diligence process regarding partners and, where appropriate, an area where we provide capacity development support and advice. The trustees understand their statutory responsibilities concerning safeguarding and keeping informed about the Charity Commission's ongoing concerns in this governance area. A copy of the charity's safeguarding policy is available on the website: embraceme.org/safeguarding.

RISK MANAGEMENT

The charity's Risk Management policy is reviewed annually. The Risk Register, and where appropriate, particular risks are reviewed each time the Board or one of its standing committees meets. The Board describes its overall approach to risk as follows:

'In pursuit of its charitable purpose, Embrace the Middle East is required to work with partners in inherently complex and pressured environments. We embrace risk as a condition of partnership, of our mission to tackle poverty and injustice in the Middle East and of our ambition for growth in our impact. Working to transform the lives of vulnerable and marginalised people precludes an undue or exaggerated aversion to risk. In accepting risk as a necessary part of our work we undertake

RISK MANAGEMENT (continued)

at all times to seek to mitigate and manage risk to our staff, our partners, their beneficiaries and the sustainability of the charity and its work. We will not shy away from reasonable risks that further the purpose of the charity and are consistent with our values.'

Consistent with this overall approach the charity's risk policy:

- Establishes a general approach to the management of risk, based on the identification, analysis, evaluation, and treatment of specific risks. The policy describes how risks will be analysed.
- Categorises risks as recommended by the Charity Commission: governance, operational, financial, environmental or external, and compliance (law or regulation).
- Sets out how the charity's risk register will be compiled and kept up-to-date.
- Sets out a detailed process for the monitoring and review of risks by the Board, its committees and the Leadership Group.

New variants of existing risks and additional mitigation added to the register in 2024 included risks to income, changes in leadership (CEO), and oversight of fundraising.

STATEMENT OF FUNDRAISING PRACTICE

In accordance with the Charities (Protection and Social Investment) Act 2016, the following statement outlines the fundraising practice of Embrace the Middle East in 2024:

'Embrace the Middle East is registered with the Fundraising Regulator and adheres strictly to their Code of Fundraising Practice and all legal obligations. In 2024 there were no failures to comply with this Code of Practice. In addition, we do not sell or swap data with other charities or organisations or make any unsolicited telephone calls to the general public. We do not use SMS as a communication channel'

In 2024 Embrace did not contract the services of any professional fundraisers as defined by section 58 of the Charities Act 1992. During the year we received 4 complaints about our fundraising practice (2023:5) in response to over 75,953 pieces of fundraising direct mail. We received no other complaints about fundraising. We do not engage in persistent or intrusive fundraising practices and supporter-facing staff are trained to enable Embrace to be sensitive to the interests of older and more vulnerable supporters or potential supporters. We act promptly on requests from supporters to change their contact preferences, and comply with all requests to cease contact received through the Fundraising Preference Service.

Embrace the Middle East maintains a team of specialist staff dedicated to maintaining excellent and respectful relationships with all of our supporters.

WHO **WE ARE**

TRUSTEES

John Mitchell OBE
Chair of Trustees

Anne Clayton
Vice Chair of Trustees

Victoria Smith
Treasurer

Rev Josh Harris
Chair of Governance and Resources Committee

Rev Dr James Hawkey
Chair of Programmes and Public Engagement Committee

Katie Hodkinson

Rev Dr Munther Isaac

Dr Kathryn Shah

Ben Morgan

Mary Oakes

Rev'd Iain Osborne
(from May 2024)

Katharine von Schubert

Dr Kathryn Shah

Kristiina Wells
(from May 2024)

Chris Woo
(until March 2024)

PATRONS

His Eminence Archbishop Angaelos OBE, Bishop of the Coptic Orthodox Diocese of London

Rt Rev Christopher Chessun, Anglican Bishop of Southwark

Rev David Coffey OBE, former President, Baptist World Alliance

Rt Rev Dr Michael Langrish, former Anglican Bishop of Exeter

His Eminence Timothy Radcliffe, member of the College of Cardinals and former Master of the Dominican Order

Rt Rev Rachel Treweek, Anglican Bishop of Gloucester (January 2025)

LEADERSHIP GROUP

Tim Livesey
Chief Executive Officer and Company Secretary (until July 2024)

Jamie Eyre
Chief Executive Officer and Company Secretary (from July 2024). Director of Programmes and Advocacy (until July 2024)

Ruth Valerio
Director of Programmes, Partnerships and Advocacy (from August 2024)

Lucy Insua
Head of Human Resources and Culture

Sam Mackwell
Director of Shared Services

Ian Livett
Director of Fundraising and Communications

REGISTERED OFFICE

Old Library Building
Queen Victoria Road
High Wycombe
HP11 1BG

AUDITORS

Buzzacott Audit LLP
130 Wood Street
London
EC2V 6DL

BANKERS

NatWest Bank plc
2nd Floor
Rapid House
40 Oxford Road
High Wycombe
HP11 2EE

Close Brothers Limited
10 Crown Place
London
EC2A 4FT

INVESTMENT ADVISORS

Investec Wealth and Investments
2 Gresham Street
London
EC2V 7QN

CCLA Fund Managers Limited
CCLA
One Angel Lane
London
EC4R 3AB

STATEMENT OF **TRUSTEES' RESPONSIBILITY**

The trustees (who are also the directors of Embrace the Middle East for the purposes of company law) are responsible for preparing the annual report and financial statements of the charity in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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 maintaining 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 Companies Act 2006. 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.

The trustees are responsible for the maintenance and integrity of all corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware.
- The trustees have taken all appropriate steps to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 6 June 2025 and signed on its behalf by:



John Mitchell OBE,
Chair of Trustees
June 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EMBRACE THE MIDDLE EAST

OPINION

We have audited the financial statements of Embrace the Middle East (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, the consolidated and charitable parent company balance sheets and consolidated statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 31 December 2024 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and charitable parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable parent company; or
- the charitable parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and
- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (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 United Kingdom and Republic of Ireland (FRS 102)), the Charities Act 2011, and the Companies Act 2006, and other regulations including safeguarding, data protection, fundraising and employment law.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- review of the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shachi Blakemore (Senior Statutory Auditor)
For and on behalf of Buzzacott Audit LLP, Statutory Auditor

130 Wood Street
London
EC2V 6DL

CONSOLIDATED STATEMENT OF **FINANCIAL ACTIVITIES**

For the year ended 31 December 2024 (incorporating an income and expenditure account)

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2024 £'000	Total Funds 2023 £'000
Income:					
Donations and legacies	2	2,872	1,128	4,000	4,064
Trading - Webshop activities		371	-	371	374
Investments		230	-	230	175
Other income	2	2	-	2	35
Profit on sale of Property		1,177	-	1,177	-
Total Income		**4,652**	**1,128**	**5,780**	**4,648**
Expenditure:					
Cost of generating funds	3	635	-	635	728
Charitable activities	3	2,911	1,309	4,220	3,966
Total Expenditure		**3,546**	**1,309**	**4,855**	**4,694**
Net Income / Expenditure on operations		**1,106**	**(181)**	**925**	**(46)**
Net gains on investments	10	225	-	225	178
Net Income/(Expenditure) on operations after net gains / (losses) on investments		**1,331**	**(181)**	**1,150**	**132**
Net movement in funds		**1,331**	**(181)**	**1,150**	**132**
Reconciliation of funds:					
Total funds brought forward		6,618	445	7,063	6,931
Total fund carried forward		7,949	264	8,213	7,063

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

All income and expenditure derive from continuing activities.

The notes on pages 40 to 55 form part of these financial statements.

CONSOLIDATED STATEMENT OF **FINANCIAL ACTIVITIES** (2023)

For the year ended 31 December 2023 (incorporating an income and expenditure account)

	Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds 2023 £'000	Total Funds 2022 £'000
Income:					
Donations and legacies	2	2,451	1,613	4,064	3,320
Trading - webshop activities		374	-	374	318
Investments		175	-	175	99
Other income	2	35	-	35	74
Profit on sale of property		-	-	-	-
Total Income		**3,035**	**1,613**	**4,648**	**3,811**
Expenditure:					
Cost of generating funds	3	728	-	728	730
Charitable activities	3	2,733	1,233	3,966	3,843
Total Expenditure		**3,461**	**1,233**	**4,694**	**4,573**
Net Income / Expenditure on operations		**(426)**	**380**	**(46)**	**(762)**
Net gains on investments	10	178	-	178	(570)
Net Income/(Expenditure) on operations after net gains / (losses) on investments		**(248)**	**380**	**132**	**(1,332)**
Net movement in funds		**(248)**	**380**	**132**	**(1,332)**
Reconciliation of funds:					
Total funds brought forward		6,866	65	6,931	8,263
Total fund carried forward		6,618	445	7,063	6,931

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

All income and expenditure derive from continuing activities.

The notes on pages 40 to 55 form part of these financial statements.

CONSOLIDATED AND CHARITY **BALANCE SHEETS**

As at 31 December 2024

	Note	2024 Group £'000	2023 Group £'000	2024 Charity £'000	2023 Charity £'000
Fixed Assets					
Tangible assets	9	2	864	2	864
Investments	10	3,802	3,596	3,803	3,597
		3,804	4,460	3,805	4,461
Current assets:					
Stocks		50	53	50	-
Debtors: amounts falling due within 1 year	11	279	148	278	299
Cash at bank and in hand		4,418	2,720	4,418	2,515
		4,747	2,921	4,746	2,814
Creditors					
Amounts falling due within 1 year	12	(338)	(318)	(338)	(214)
Net current assets		**4,409**	**2,603**	**4,408**	**2,600**
Net assets		**8,213**	**7,063**	**8,213**	**7,061**
Funds					
Restricted funds	19	264	445	264	445
Designated funds	18	5,400	4,564	5,400	4,564
Reserves available for charitable purposes		2,549	2,053	2,549	2,052
Non charitable trading funds	4	-	1	-	-
Total funds	17	**8,213**	**7,063**	**8,213**	**7,061**

The financial statements were approved by the Board of Trustees on 6 June 2025 and were signed on its behalf by:

John Mitchell OBE
Chair of Trustees

The notes on pages 40 to 55 form part of these financial statements.

CONSOLIDATED **CASH FLOW STATEMENT**

For the year ended 31 December 2024

	Note	2024 £'000	2023 £'000
Cash flows from operating activities:			
Cash generated from operations	21	(580)	(67)
Net cash from operating activities		(580)	(67)
Cash flows from investing activities:			
Income from investments		230	175
Net proceeds from sale of fixed assets		2,030	-
Purchase of property, plant and equipment		(1)	-
Purchase of investments		(881)	(985)
Proceeds from the sale of investments		900	925
Net cash from investing activities		**2,278**	**115**
(Decrease) / Increase in cash and cash equivalents		1,698	48
Cash and cash equivalents at beginning of year		2,720	2,672
Cash and cash equivalents at end of year		4,418	2,720

NOTES TO THE **CONSOLIDATED FINANCIAL STATEMENTS**

For the year ended 31 December 2024

1. ACCOUNT PRACTICES

Basis of preparation

Embrace the Middle East is a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect to the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the Charity's operations and principal activities are set out on page 28.

The charity constitutes a public benefit as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), and UK Generally Accepted Practice as it applies from 1 January 2015 and updated for Bulletin 1&2.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

The financial statements consolidate on a line-by-line basis the results of the Charity, and its wholly owned subsidiary, Embrace the Middle East Trading Limited.

Funds accounting

The Charity's reserves are classified in the following three ways:

Restricted funds – funds that have been received by the Charity with specific restrictions imposed by donors or which have been raised by the Charity for specific purposes. The costs of raising and administering these funds are charged against the unrestricted, or free, reserves of the Charity and accordingly Gift Aid tax reclaimed on these funds is included in unrestricted reserves.

Designated funds – these are funds that trustees from time to time set aside for specific purposes. These are normally when expenditure outside of the normal activity of the Charity is planned, or when unrestricted funds have arisen from asset realisations and they are set aside for a specific use.

Unrestricted funds – funds, also termed free reserves, which are available for the trustees to use in the normal activity of the Charity in furtherance of its charitable objectives.

Income recognition

All income is included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income after any performance conditions have been met, when the amount can be measured reliably, and when it is probable that the income will be received.

Donations – Donations are included in the financial statements when the receipts have been deposited into the bank. Gift Aid tax reclaimable is recognized in the accounts when a claim has been submitted. Gifts in kind donated are included at the value at the date of the gift.

Legacies – The amount shown for legacy income includes accruals - where the Charity is advised by the personal representative of an estate that payment will be made, and the amount involved has been clearly quantified.

Grants – Grants are recognized when paid out of the bank account, or when deposited into the bank. Grants agreed, but which have not been paid by year-end are accrued. Grants offered subject to conditions which have not been met at the year-end are not accrued as expenditure.

Investment income – Investment income is recognized using the effective interest method. All expenditure is accounted for on an accruals basis, and has been classified under headings that aggregate all costs related to the category.

Expenditure

Expenditure is recognized 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. Expenditure is categorized under the following headings:

- Costs of raising funds are those costs incurred in attracting voluntary income and include employment costs of fundraising employees, along with the direct costs of publications and advertising.
- Investment management fees are the fees charged by the fund managers who manage the investment portfolio.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs allocation

Support costs are those that assist the work of the charity, but do not directly represent charitable activities, and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated to costs of raising funds, and charitable expenditure in proportion to allocations of hours worked by employees on the above headings.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. The analysis of these costs is included in note 4.

Tangible fixed assets

Depreciation is provided at the following rates on assets costing £1k or over, in order to write off the value of each asset over its estimated useful life:

UK freehold property – 1% per annum on a straight line basis

Fixtures and fittings – 10% per annum on a straight line basis

Motor vehicles – 25% on a straight line basis

Computer equipment – 25% per annum on a straight line basis

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in the Statement of Financial Activities.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in the Statement of Financial Activities (SOFA).

Fixed asset investments

Investments are recognized initially at fair value, which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognized in 'net gains/ (losses) on investments' in the SOFA, if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs include all aspects of purchase, and other costs incurred in bringing stock to its present location and condition. Each item is valued on a weighted average cost basis, whereby the cost of goods purchased is divided by the number of units held. Provision is made for damaged, obsolete and slow-moving stock were appropriate.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognized in expenditure.

Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity date of three months or less.

Trade and other creditors

Trade and other payables with no stated interest rate or payable within one year are recorded at transaction price. Any losses arising from impairment are recognized in the Statement of Financial Activities. If the arrangement constitutes a financing transaction in which case the transaction is measured at present value of future payments discounted at prevailing market rate of interest.

Other financial liabilities are initially measured at fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest method.

Taxation

The company is a registered charity and is therefore entitled to the exemptions from corporation tax afforded by section 505 of the Income and Corporation Taxes Act 1988. Accordingly, there is no corporation tax charge in these financial statements.

Foreign currency

Foreign currency transactions are initially recognized by applying the foreign currency amount of the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Employee benefits

Short-term employee benefits, including holiday entitlement and other non-monetary benefits, and contributions to defined contribution plans are recognized as an expense in the period in which they are incurred.

The company recognizes an accrual for accumulated annual leave accrued by employees as a result of services rendered in the current period for which employees can carry forward and use within the next year. The accrual is measured at the salary costs of the respective employee in relation to the period of absence.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognized in the financial statements.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual value of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilization and the physical condition of the assets, See note 9 for the carrying amount of the tangible fixed assets.

Bad debt provision

Bad debts are provided for specific debts when required, there is no estimation in use. There are no other key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. INCOME

The major activities of the charity are the provision of grants to Christian partners and raising awareness of their work in the UK.

		Total 2024 £'000	Total 2023 £'000
Income:			
Donations	Unrestricted funds	1,751	1,455
	Restricted funds	1,066	1,613
Legacies	Unrestricted funds	1,121	996
	Restricted funds	62	-
		4,000	**4,064**
Trading - Webshop activities		371	374
Investment income		230	175
Other income	Rental income	1	34
	Other income	1	1
		2	35
Profit on sale of Property		1,177	-
Total charitable activity expense		**5,780**	**4,648**

3. ANALYSIS OF EXPENDITURE

	Staff costs £'000	Direct costs £'000	Support costs £'000	Total 2024 £'000	Staff costs £'000	Direct costs £'000	Support costs £'000	Total 2023 £'000
Cost of generating funds	**260**	**316**	**59**	**635**	**274**	**379**	**75**	**728**
Charitable activities								
Information and education	459	138	21	**618**	429	124	21	**574**
Grants to partners		2,420	30	**2,450**	-	2,304	35	**2,339**
Other support to partners	687	-	365	**1,052**	680	-	268	**948**
Total charitable activities excl Governance	1,146	2,558	416	**4,120**	1,109	2,428	324	**3,861**
Governance	44	12	44	**100**	47	22	36	**105**
Total charitable activities	**1,190**	**2,570**	**460**	**4,220**	**1,156**	**2,450**	**360**	**3,966**
Total group costs	**1,450**	**2,886**	**519**	**4,855**	**1,431**	**2,829**	**434**	**4,694**

Staff costs have been allocated based on percentage of time spent on the various categories.

Direct costs at the level of cost centre and expenditure type have been alloacted across categories based on purpose of activity.

Support costs have been allocated across the categories based on % attributed to each category of spend.

For the year ended 31 December 2024

3. ANALYSIS OF EXPENDITURE (continued)

Support costs

	2024 £'000	2023 £'000
Trading Support costs (incl audit)	8	67
Depreciation	10	19
Disposal	-	2
Property and Equipment	103	74
Licences	37	20
Travel	38	33
Bank Charges	25	21
Insurance	24	21
Computer systems related costs	34	16
Other	196	125
Governance	44	36
	519	**434**

Governance Costs

	2024 £'000	2023 £'000
Audit (charity only)	12	22
Staff salaries	44	47
Other governance	43	30
Trustee meeting and expense related costs	1	6
	100	**105**

4. COMMERCIAL TRADING ACTIVITIES OF THE TRADING SUBSIDIARY

Embrace the Middle East Trading Limited is a wholly owned subsidiary, incorporated in England and Wales (company number 00901022).

For the year ending 31 December 2024, Embrace the Middle East Trading Limited was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies. In addition, the members of the company have not required the company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

All activities were transferred to the Charity from 14th August 2024. A summary of the Trading company's results for the period up to 14 August 2024 is shown below:

Summary profit and loss account

	2024 £'000	2023 £'000
Turnover	76	430
Cost of sales and administrative expenses	(78)	(451)
Tax		
Profit / (loss) for the year after tax	**(2)**	**(21)**

Summary Balance Sheet

Current assets	2024 £'000	2023 £'000
Stock	-	53
Debtors	1	7
Cash	-	205
	1	265
Creditors falling due within one year	-	262
Net current assets	**1**	**3**
Called up share capital	1	1
Capital redemption reserve	-	8
Profit and loss account	-	(7)
Shareholders' funds	**1**	**2**

For the year ended 31 December 2024

5. DETAILS OF GRANTS WE MADE TO OUR PARTNERS

	2024 £'000	2023 £'000
Egypt		
Anafora	27	27
BLESS (Coptic Orthodox Bishopric, Ecumenical & Social Services)	92	99
Episcocare	91	91
Fairhaven School	17	17
Harpur Memorial Hospital	20	85
Life Vision for Development	63	57
Refuge Egypt	55	59
Salaam Center	50	50
Think & Do	85	81
Total of Egypt	**500**	**566**
Lebanon and Syria		
Al Kafaat	141	85
Beit El Nour	62	31
Howard Karagheusian Commemorative Corporation	107	88
Joint Christian Committee	66	59
Learning Centre for the Deaf	42	41
Lebanese Society for Social Education and Development	137	99
Middle East Council of Churches	35	45
Pontifical Mission for Lebanon	53	30
Tahaddi	67	66
Zvartnotz Centre	25	28
Other	-	1
Total of Lebanon	**735**	**573**

	2024 £'000	2023 £'000
Palestine and Israel		
Al Ahli Arab Hospital	87	93
Anar for Empowerment and Psychological Support Charitable Association	-	28
Aviv Ministries	25	18
Bethlehem Arab Society for Rehabilitation	42	47
Caritas Jerusalem	77	58
East Jerusalem YMCA	127	120
Episcopal Diocese of Jerusalem	-	25
Four Homes of Mercy	-	50
Helen Keller School	3	-
International Christian Committee in Israel	30	30
Olive Tree Project (Joint Advocacy Initiative)	24	23
Musalaha	49	30
Nazareth School of Nursing	-	15
Near East Council of Churches	101	101
Palestinian Bible Society	39	39
Pontifical Mission of Palestine	106	112
Princess Basma Centre	95	54
SIRA School	19	19
Society of St Yves	58	50
Total of Palestine and Israel	**882**	**912**
Iraq		
Ankawa Humanitarian Committee	54	32
CAPNI (Christian Aid Program Nohadra Iraq)	48	37
Chaldean Archdiocese of Erbil	41	-
Total of Iraq	**143**	**69**
Syria		
Lebanese Society for Educational and Social Development	118	91
Pontifical Mission for Lebanon	42	84
The Awareness Foundation	-	8
Total of Syria	**160**	**183**
Grand Total	**2,420**	**2,304**

6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging:

	Year ended 2024 £'000	Year ended 2023 £'000
Auditors' remuneration	19	27
Depreciation - owned assets	2	19
Staff pension contributions	194	210
Services provided by the Charity's auditor during the year:		
Audit of the Charity and consolidated financial statements	19	22
Audit of the Trading subsidiary including provision of annual report and accounts	-	4
Corporation tax calculation for Charity & Trading subsidiary	-	1
	19	**27**

7. TRUSTEES' AND KEY MANAGEMENT PERSONNEL RENUMERATION AND EXPENSES

The trustees neither received nor waived any emoluments during the year.

Trustees' expenses

During the period the Charity reimbursed necessary travel expenses incurred by trustees (or paid travel expenses on their behalf). The total of these expenses was:

	2024 £'000	2023 £'000
Trustee travel expenses - for 4 Trustees (2023: 8)	1	3

The key management personnel of the charity comprise the trustees, and the Senior Leadership Team which at the end of 2024 comprised the Chief Executive, the Director of Programmes Partnerships and Advocacy, the Director of Shared Services, Head of HR and the Director of Fundraising.

The total employee benefits of the Senior Leadership Team in 2024 were £383k (2023: £394k), including gross pay, employers national insurance contributions and employers pension contributions.

Remuneration and benefits for executive management are determined on the basis of performance and periodic peer sector benchmarking.

In the case of the Chief Executive this power is delegated by the Board to the Officers and Chairs Committee. In the case of other management personnel by the Chief Executive, subject to the overall budget agreed by trustees.

For the year ended 31 December 2024

8. GROUP STAFF COSTS

	2024 £'000	2023 £'000
Wages and salaries	1,143	1,111
Social Security costs	113	110
Pension plan contributions	194	210
	1,450	**1,431**

The average monthly headcount of employees during the year was as follows:

	2024	2023
UK management staff	5	5
UK administrative staff	30	30
	35	35

Number of employees receiving total employee benefits (gross pay and company pension contributions), in the ranges:	2024 £'000	2023 £'000
£60,000 - £70,000	1	3
£70,000 - £80,000	1	1
£80,000 - £90,000	1	-

9. TANGIBLE FIXED ASSETS

Group	UK freehold property £'000	Fixtures and fittings £'000	Computer related £'000	Totals £'000
Cost				
At 1 January 2024	968	83	11	1,062
Additions	-	-	1	1
Disposals	(968)	(71)	(6)	(1,045)
At 31 December 2024	**-**	**12**	**6**	**18**
Depreciation				
At 1 January 2024	126	62	10	198
Charge for the year	5	4	1	10
Disposals	(131)	(55)	(6)	(192)
At 31 December 2024	**-**	**11**	**5**	**16**
Net Book Value				
At 31 December 2024	**-**	**1**	**1**	**2**
At 31 December 2023	842	21	1	864

Charity	UK freehold property £'000	Fixtures and fittings £'000	Computer related £'000	Totals £'000
Cost				
At 1 January 2024	968	83	11	1,062
Additions	-	-	1	1
Disposals	(968)	(71)	(6)	(1,045)
At 31 December 2024	**-**	**12**	**6**	**18**
Depreciation				
At 1 January 2024	126	62	10	198
Charge for the year	5	4	1	10
Disposals	(131)	(55)	(6)	(192)
At 31 December 2024	**-**	**11**	**5**	**16**
Net Book Value				
At 31 December 2024	**-**	**1**	**1**	**2**
At 31 December 2023	842	21	1	864

10. FIXED ASSET INVESTMENTS

Group	Listed investments £'000	Unlisted investments £'000	Total £'000
Market value as at 31 December 2023	3,588	8	3,596
Additions	881	-	881
Disposals	(900)	-	(900)
Revaluations	225	-	225
Market value as at 31 December 2024	**3,794**	**8**	**3,802**
Historical cost of the investments were:			
31 December 2023	3,249	3	3,252
31 December 2024	3,236	3	3,239

Charity	Listed investments £'000	Unlisted investments £'000	Holding in trading company £'000	Total £'000
Market value as at 31 December 2023	3,588	8	1	3,597
Market value as at 31 December 2024	**3,794**	**8**	1	**3,803**

For the year ended 31 December 2024

10. FIXED ASSET INVESTMENTS (continued)

Listed investments were comprised of the following:	2024 £'000	2023 £'000
UK equities	601	838
Overseas bonds	181	184
UK bonds	459	400
Property	116	283
North American equities	1,020	800
International equities	439	232
European equities	273	272
Far East and Australasian equities	136	136
Emerging economies	57	97
Cash	193	-
Other investments	319	346
Total	**3,794**	**3,588**

The following holdings were over 5% of the total market value of the portfolio in either 2023 or 2024	Market Value at 31 December 2024 £'000	Market Value at 31 December 2023 £'000
JPMorgan ETFS	199	182
JPMorgan Liquidity	193	-
Polar Cap Fds Plc Global Technology	210	-
Vanguard S&P 500 ETF	246	131

Of the unlisted investments, £8k was invested overseas.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Other debtors	263	140	262	133
Prepayments	16	8	16	8
Total	**279**	**148**	**278**	**299**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Trade creditors	98	101	98	36
Social security and other taxes	49	44	49	44
Other creditors	1	37	1	1
Accruals	190	136	190	133
Total	**338**	**318**	**338**	**214**

13. ACCRUED GRANTS

	2024 £'000	2023 £'000
At 1 January 2024	79	71
New grants committed (note 5)	2,420	2,304
Grants paid in year	(2,359)	(2,296)
At 31 December 2024	**140**	**79**

14. CONTINGENT LIABILITIES

As at 31 December 2024, the Trustees had made grant offers in respect to multi-annual grants totalling £1,226,915 (2023: £1,231,514). As the payment of these grants was subject to specific conditions placed on the recipient which had not been met by the 31 December 2024, they were not accrued for in the accounts.

15. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme for its UK employees. The assets are held separately from those of the Charity in an independently administered fund. The pension costs charged represents contributions to the fund payable by the charity and amounted to £194k (period to 31 December 2023 £210k). These contributions include employee salary sacrifice contributions. There were £nil contributions outstanding at 31 December 2024 (period to 31 December 2023 £nil).

16. OPERATING LEASE COMMITMENT

At 31 December the charity had total future minimum lease payments in respect to office rental under non-cancellable operating leases as follows:	Land & Buildings	
	At 31 December 2024 £'000	**At 31 December 2023 £'000**
Amounts payable:		
Within 1 year	72	83
Within 2-5 years	-	72

Operating lease charges totalling £86k incl VAT (2023: £7k) were expensed during the period.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2024	Unrestricted funds £'000	Designated funds £'000	Restricted funds £'000	2024 total funds £'000
Fixed assets	2	-	-	2
Investments	166	3,636	-	3,802
Current assets	2,719	1,764	264	4,747
Current liabilities	(338)	-	-	(338)
Total Funds	**2,549**	**5,400**	**264**	**8,213**

For the year ended 31 December 2024

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

2023	Unrestricted funds £'000	Designated funds £'000	Restricted funds £'000	2023 total funds £'000
Fixed assets	-	864	-	864
Investments	-	3,596	-	3,596
Current assets	2,372	104	445	2,921
Current liabilities	(318)	-	-	(318)
Total Funds	**2,054**	**4,564**	**445**	**7,063**

18. DESIGNATED FUNDS

2024	As at 1 January 2024 £'000	New Designations £'000	Designations Released £'000	As at 31 December 2024 £'000
Fixed Assets [1]	864	-	(864)	-
Programme Fund [2]	1,800	-	-	1,800
Sustainability Fund [3]	1,900	-	(300)	1,600
Strategic development fund [4]	-	2,000	-	2,000
	4,564	**2,000**	**(1,164)**	**5,400**

1. **Fixed Assets -** Following the disposal of the property at 24 London Road West, Amersham, Buckinghamshire, Trustees have resolved to release the designation of funds to the value of £864k.

2. **Programme Fund** -Trustees have designated funds to cover 12 months of budgeted expenditure (2023: 12 months) subject to other grant conditions being met on committed multi-annual grants to partners.

3. **Sustainability Fund -** Trustees have designated funds to help ensure the ongoing sustainability of the charity over the coming years. These funds are currently being drawn from annually to support an approved deficit budget.

4. **Strategic development fund -** Trustees have designated funds to the value of the proceeds on disposal of the property at 24 London Road West, Amersham, Buckinghamshire, which in the short term, is generating interest that will offset costs associated with the High Wycombe rented office space.

The aforementioned designations are all subject to review in 2025 as the trustees and management consider the next strategic period for the charity, commencing 1st January 2026 and, should the need arise, could be accessed to support our charitable work.

2023	As at 1 January 2023 £'000	New Designations £'000	Designations Released £'000	As at 31 December 2023 £'000
Fixed Assets [1]	885	-	(21)	864
Programme Fund [2]	1,800	-	-	1,800
Sustainability Fund [3]	2,207	-	(307)	1,900
	4,892	**-**	**(328)**	**4,564**

1. **Fixed Assets -** Trustees have resolved to designate funds to the value of £864k to reflect the value of fixed assets being unavailable for use in the Charity's usual operations.

2. **Programme Fund -** Trustees have designated funds to cover 12 months of budgeted expenditure (2022: 12 months) subject to other grant conditions being met on committed multi-annual grants to partners.

3. **Sustainability Fund -** Trustees have designated funds to help ensure the ongoing sustainability of the charity over the coming years. These funds are currently being drawn from annually to support an approved deficit budget.

19. RESTRICTED FUNDS

The tables below show the income and expenditure, with opening and closing balances where appropriate, for the main categories of restricted funds which were received by the Charity in the United Kingdom.

2024	Opening balance £'000	Income during 2024 £'000	Spending during 2024 £'000	Closing balance £'000
General funds [1]				
Community Development	1	31	(31)	1
Country specific	-	84	(84)	-
Education	-	262	(262)	-
Health	-	82	(82)	-
Human Rights	-	-	-	-
Humanitarian	428	520	(706)	242
Livelihoods	-	30	(28)	2
Other	2	14	(11)	5
Special needs and disability	-	38	(38)	-
Partners working within the following fields [2]				
Education	5	1	(3)	3
Health	7	19	(15)	11
Humanitarian	-	8	(8)	-
Livelihoods	2	-	(2)	-
Special needs and disability	-	36	(36)	-
Youth	-	3	(3)	-
Total restricted funds	**445**	**1,128**	**(1,309)**	**264**

2023 comparative	Opening balance £'000	Income during 2023 £'000	Spending during 2023 £'000	Closing balance £'000
General funds [1]				
Community Development	1	-	-	1
Country specific	-	231	(231)	-
Education	-	227	(227)	-
Health	-	126	(126)	-
Humanitarian	-	771	(343)	428
Livelihoods	-	55	(55)	-
Other	-	2	-	2
Special needs and disability	-	79	(79)	-
Partners working within the following fields [2]				
Education	3	5	(3)	5
Health	61	54	(108)	7
Humanitarian	-	1	(1)	-
Livelihoods	-	30	(28)	2
Special needs and disability	-	24	(24)	-
Women's education and empowerment	-	7	(7)	-
Youth	-	1	(1)	-
Total restricted funds	**65**	**1,613**	**(1,233)**	**445**

1. General funds are funds restricted either by field of work or by country. | **2. Partner restricted funds** have been categorised by type of work.

For the year ended 31 December 2024

20. RELATED PARTY DISCLOSURES

Embrace the Middle East is an incorporated charity which has no controlling party. All transactions with group companies are eliminated on consolidation.

Until 14th August 2024, Embrace the Middle East Trading Limited collected donations on behalf of the charity throughout its catalogue and website sales and also sold alternative gifts which are a form of donation.

	2024 £'000	2023 £'000
Donations received on behalf of the charity to 14th August 2024	13	61
Alternative gifts sold on behalf of the charity to 14th August 2024	27	142
Total	**40**	**203**

As at 31 December 2024 a net figure of £1k was owed by the Charity to the Trading company

As at 31 December 2023 a net figure of £158k was owed by the Trading company to the Charity.

A total of £7k of donations were received from 7 Trustees during the year.	7	5

During 2024 a grant was payable of £49k (2023: £30k) to Musalaha, a faith based organisation in Israel where our Trustee, Rev Dr Munther Isaac, is also a Director. A purchase of £728 of stock was also purchased in 2024 from Musalaha, for sale in the Embrace web-shop. In addition, whilst no grant was payable in 2024, £28k was payable in 2023 to the Anar for Empowerment and Psychological Support Charitable Association. Rev Dr Munther Isaac is also a Director for this organisation. However, the Charity ensures that Trustees do not participate in any decision making relating to activities where there is any potential conflict of interest for them, as a Related Party.

21. RECONCILIATION OF SURPLUS ON ORDINARY ACTIVITIES TO CASH GENERATED FROM OPERATIONS

	2024 £'000	2023 £'000
Net (expenditure) income (as per the statement of financial activities)	1,150	132
Adjustments for:		
Depreciation charge	10	19
(Profit) / Loss on disposal of property	(1,177)	2
Net gains on investments	(225)	(178)
Investment income receivable	(230)	(175)
Decrease in stock	3	24
(Increase) / Decrease in debtors	(131)	122
Increase / (Decrease) in creditors	20	(13)
Net cash used in operating activities	**(580)**	**(67)**

22. CASH AND CASH EQUIVALENTS

	2023 £'000	2023 £'000
Cash and cash equivalents at beginning of year	2,720	2,672
Cash and cash equivalents at end of year	4,418	2,720

23. POST BALANCE SHEET EVENTS

As noted in the Post Balance Sheet Events note in 2023, the charity was notified of a large legacy in early 2024. Still without any grant of probate, the final amount and timing of receipt are uncertain. However, given that the charity is an administrator for the estate, we estimate that the value should be in the region of £1.4m to £1.7m. This amount has not been recognised in the financial statements.



EMBRACE
the Middle East

We would like to thank every person and church that has supported our work in the past year. It is through your kind generosity that the achievements in this report have been possible.

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Front cover image: Mother and son in Egypt supported by Embrace partner The Rock Project.
Back cover image: Activities for displaced children in Gaza, ruan by Embrace partner the Princess Basma Centre.

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