

MAOZ UK

England & Wales · Charity number 1076084

Details

Status Registered

Legal form Other

Registered 1999-06-18

Register [View on the Charity Commission register](#)

Contact

Address Maoz UK
PO Box 700
Sevenoaks
Kent
TN13 9YZ

Phone 01732 886441

Email uk@maozisrael.org

Website www.maozisrael.uk

Activities

Objects: (A) THE ADVANCEMENT OF THE GOSPEL OF YESHUA (JESUS) THE MESSIAH PRIMARILY AMONG JEWS BUT ALSO AMONG GENTILES IN THE UNITED KINGDOM, EUROPE, ISRAEL AND ELSEWHERE BY (1) PROMOTING THE KNOWLEDGE AND UNDERSTANDING OF THE BIBLE BY TEACHING, PREACHING AND THE PROVISION OF LITERATURE (11) PROVIDING SERVICES FOR THE WORSHIP OF GOD (THE FATHER CREATOR OF THE UNIVERSE, HIS SON YESHUA (JESUS) THE MESSIAH AND THE HOLY SPIRIT) AND THE CELEBRATION OF THE BIBLICAL FESTIVALS AND FEASTS (111) PROMOTING THE KNOWLEDGE AMONGST CHRISTIANS OF THE TEACHING OF THE BIBLE CONCERNING THE PLACE OF THE JEWISH PEOPLE IN THE PURPOSES OF GOD.

Activities: We promote knowledge and understanding of the bible by provision of literature and by teaching. We provide funds to relieve persons who are in conditions of need or hardship.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM, EUROPE, ISRAEL AND ELSEWHERE
- India
- Ireland
- Israel
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£432,337	£413,316	-	-
2023-12-31	£397,528	£349,941	-	-
2022-12-31	£293,600	£316,771	-	-
2021-12-31	£391,367	£384,814	-	-
2020-12-31	£336,322	£301,053	-	-

Trustees

Name	Role	Appointed
Aileen Ren Ningrui Hobbs		2022-03-07
Brian George Greenaway		2017-06-29
David Hoffbrand		2020-10-19
Helen Lineen		2024-07-26
Kobi Ferguson		2020-06-24
Neil John Hobbs		2022-03-07
PHILIP JEREMY HERKLOTS		2017-06-27
Patrick Lineen		2024-07-26

MAOZ UK

England & Wales - Charity number 1076084

Accounts

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2024

MAOZ UK

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16
Independent examiner's report	17 - 18

MAOZ UK

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
for the year ended 31 December 2024**

Trustees

Mr Brian Greenaway
Mr Philip Herklots
Mr David Hoffbrand
Mr Kobi Ferguson
Mr Neil Hobbs, Chair
Mrs Aileen Hobbs
Mr Patrick Lineen (appointed 26/7/2024)
Mrs Helen Lineen (appointed 26/7/2024)

Charity registered number

1076084

Principal office

PO Box 700, Sevenoaks, Kent, TN13 9YZ

Examiner

P M Landergan FCA, 26 Burney Street, London, SE10 8EX

MAOZ UK

TRUSTEES' REPORT for the year ended 31 December 2024

The Trustees present their annual report together with the financial statements of the charity for the period 1 January 2024 to 31 December 2024.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

The objects of the charity are:

(a) The advancement of the Gospel of Yeshua (Jesus) the Messiah primarily among Jews but also among Gentiles in the UK, Europe, Israel and elsewhere by

- promoting the knowledge and understanding of the Bible by teaching, preaching and the provision of literature;
- providing services for the worship of God (the Father creator of the universe, his son Yeshua (Jesus) the Messiah and the Holy Spirit) and the celebration of the Biblical festivals and feasts;
- promoting the knowledge amongst Christians of the teaching of the Bible concerning the place of the Jewish people in the purposes of God; and

(b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the United Kingdom, Israel and in such other parts of the world as the Trustees may from time to time think fit.

There have been no changes in the objectives since the last annual report.

ACTIVITIES FOR ACHIEVING OBJECTIVES

ACTIVITIES

Our office near Sevenoaks continues to be our base of operations where our team carry out the work of Maoz UK.

Our team consists of its Director, Brian Greenaway and his wife Elizabeth, as well as our Finance Administrator and Office Administrator. During 2024 the Trustees continued to support the Maoz Ambassador role, reaching the next generation. To this end we have worked with a group of musicians and young leaders to arrange and promote special events.

Our office base is used to carry out administration which includes managing finances, including grant allocation. We also administer a comprehensive receipt process and communicate with partners. We produce the prayer letter and oversee the management of resources.

PUBLIC BENEFIT

The Trustees have had regard to Charity Commission guidance on public benefit. Among our activities are relief of persons who are in conditions of need or hardship, the production of Messianic Jewish literature and music, support of Arab Christians, assistance to provide worship services and the celebration of Biblical festivals and aid to widows and school children in a remote region in India.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Attendance at conferences and churches continued in 2024 with Maoz UK attending four major conferences. One of these conferences was attended by our south-west Ambassadors. Many Zoom meetings continued including our one hour bi-monthly prayer time, which attracts a good attendance.

The team were involved in mailing special cards for the Biblical holidays to different groups of partners. They also maintain the dedicated UK website, as well as a Facebook page, and Instagram account.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2024

Brian continues to visit churches and groups to provide teaching on the Jewish roots of the Christian faith and contributes to the Assemblies of God (AOG) Israel Mission Forum.

We continued to increase our regular contact with major donors to express our gratitude for their support.

We are also encouraging our supporters to send us their personal prayer requests, and we meet every week to pray for these.

Brian is in the last year of his Chairmanship of Love Never Fails (LNF), a quarterly meeting of Directors and leaders of ministries relating to Israel. He took a lead in arranging an LNF residential this year.

Brian has had a busy year speaking at different churches and groups which totaled over 70 engagements.

During this year we were blessed to have received several gifts/legacies including legal title to a property bequeathed to the charity. We have also expanded our Trustee board to include a Trustee with specialist financial skills and his wife.

We have strong links with churches and denominations, and are also consistently adding new partners to our mailing lists.

We have a set of policies governing, amongst other things, risk management, complaints and conflicts of interest, which we continue to develop and keep under review.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

FUND RAISING

Total income in 2024 was £432,337, including £74,191 received in respect of a legacy bequeathed to the charity, an absolute increase of £34,809 on the £397,528 for 2023.

We sent £280,000 to support charitable work in Israel and £6,441 to India, a total of £286,441 in 2024, compared to £227,855, in 2023.

SUPPORT COSTS

Support costs in 2024 were £192,978 compared to £120,189 in 2023. The increase in support costs is mainly due to the property bequeathed in 2022 and transferred to the charity during 2024 at a valuation of £300,000 being written down by £56,992 to £240,338 being the amount received after 31 December 2024 when it was sold.

FACTORS RELEVANT TO ACHIEVE OBJECTIVES

We are continuing to use our network of leaders to reach other leaders, and are grateful for connections and support at senior level in denominations and church streams. We have grown this network over the year.

We are encouraging partners to tell other people about our work and increase our database through recommendations. We also keep the database under review to ensure that we comply with General Data Protection Regulations (GDPR) obligations and those receiving our communications wish to do so, eliminating waste.

Connections made by our Maoz Ambassador are growing. We are seeing supporters and leaders connect with us on a personal level. We have approximately 1,000 people we email on a monthly basis.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2024

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

In accordance with the Charity Commission Guidance CC19 Charity Reserves: (Building Resilience), the Trustees aim to keep sufficient funds in liquid assets to cover both the likely staff and office costs were the charity to cease operations and a buffer to enable it to continue to operate in the event of a material decline in the level of general giving and accordingly a target level of £42,500 has been calculated.

At 31 December 2024 the General Fund held net current assets of £150,078 after excluding the property gifted to the charity of £240,338.

Restricted funds are distributed in accordance with the donors' instructions usually in the month after they are received.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is constituted by a Declaration of Trust dated 9 December 1997, Supplementary Declaration of Trust dated 19 January 1999 and Supplementary Declaration of Trust dated 24 May 1999.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The power of appointment or removal of Trustees is vested in the Trustees themselves.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

All matters of policy are taken by the Trustees while day to day decisions on administrative matters are taken by the charity's Director.

RELATED PARTY RELATIONSHIPS

The charity co-operates closely with Maoz Israel Ministries in USA and Maoz Israel Inc in Israel.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

TRUSTEES' REPORT (continued)
for the year ended 31 December 2024

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Declaration of Trust. 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.

.....
Mr Patrick Lineen
Trustee 23 October 2025

.....
Mr Neil Hobbs
Trustee 23 October 2025

MAOZ UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies	2	308,576	123,761	432,337	374,452
Investments	3	-	-	-	23,076
TOTAL INCOME		308,576	123,761	432,337	397,528
EXPENDITURE ON:					
Charitable activities	5	258,228	155,088	413,316	349,941
TOTAL EXPENDITURE	6	258,228	155,088	413,316	349,941
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES					
Losses on revaluations of fixed assets	12	50,348 (59,662)	(31,327) -	19,021 (59,662)	47,587 -
NET MOVEMENT IN FUNDS		(9,314)	(31,327)	(40,641)	47,587
RECONCILIATION OF FUNDS:					
Total funds brought forward		400,232	54,601	454,833	407,246
TOTAL FUNDS CARRIED FORWARD		390,918	23,274	414,192	454,833

The notes on pages 8 to 16 form part of these financial statements.

MAOZ UK

BALANCE SHEET
as at 31 December 2024

	Note	£	2024 £	£	<i>As restated</i> 2023 £
FIXED ASSETS					
Tangible assets	12		240,338		-
CURRENT ASSETS					
Debtors	13	20,947		339,466	
Cash at bank and in hand		157,405		122,237	
			<u>178,352</u>	<u>461,703</u>	
CREDITORS: amounts falling due within one year	14	(4,498)		(6,870)	
NET CURRENT ASSETS			<u>173,854</u>		<u>454,833</u>
NET ASSETS			<u>414,192</u>		<u>454,833</u>
CHARITY FUNDS					
Restricted funds	15		23,274		54,601
Unrestricted funds	15		390,918		400,232
TOTAL FUNDS			<u>414,192</u>		<u>454,833</u>

The financial statements were approved by the Trustees on 23 October 2025 and signed on their behalf, by:

.....

Mr Patrick Lineen

.....

Mr Neil Hobbs, Chair

The notes on pages 8 to 16 form part of these financial statements.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Maoz UK constitutes a public benefit entity as defined by FRS 102.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which: (1) the charity is aware that probate has been granted, (2) the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or (3) when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% Per Annum Subject to Revaluations to Realisable Value
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1.5 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

1. ACCOUNTING POLICIES (continued)

1.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.10 FUND ACCOUNTING

Unrestricted funds are general funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	234,385	123,761	358,146	374,452
Legacies	74,191	-	74,191	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	308,576	123,761	432,337	374,452
	<hr/>	<hr/>	<hr/>	
<i>Total 2023</i>	199,163	175,289	374,452	
	<hr/>	<hr/>	<hr/>	

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

3. RENTAL INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	As restated Total funds 2023 £
Rent on bequeathed property held by Estate	-	-	-	23,076
	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,076</u>
<i>Total 2023</i>	<u>23,076</u>	<u>-</u>	<u>23,076</u>	

4. SUPPORT COSTS

	Activities £	Total 2024 £	Total 2023 £
Secretarial expenses	14,760	14,760	13,995
Rental and office	8,655	8,655	7,252
Postage and stationery	19,697	19,697	17,427
Travelling	3,693	3,693	6,946
Other expenses	272	272	630
Telephone	1,482	1,482	1,736
Development costs	31,010	31,010	29,517
Bank charges	541	541	1,142
Computer costs	3,625	3,625	2,797
Wages and salaries	37,800	37,800	37,800
Pension cost	947	947	947
	<u>122,482</u>	<u>122,482</u>	<u>120,189</u>
<i>Total 2023</i>	<u>120,189</u>	<u>120,189</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Examiners Fee	1,080	-	1,080	1,260
Legal Fees	2,642	-	2,642	-
Insurance	671	-	671	637
	<u>4,393</u>	<u>-</u>	<u>4,393</u>	<u>1,897</u>

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024**

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2024 £	Other costs 2024 £	Total 2024 £	<i>Total 2023 £</i>
Direct costs	38,747	370,176	408,923	348,044
Governance	-	4,393	4,393	1,897
	<u>38,747</u>	<u>374,569</u>	<u>413,316</u>	<u>349,941</u>
<i>Total 2023</i>	<u>38,747</u>	<u>311,194</u>	<u>349,941</u>	

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding of activities 2024 £	Support costs 2024 £	Total 2024 £	<i>Total 2023 £</i>
Direct costs	286,441	122,482	408,923	348,044
<i>Total 2023</i>	<u>227,855</u>	<u>120,189</u>	<u>348,044</u>	

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £	<i>2023 £</i>
Impairment of fixed assets	<u>59,662</u>	<u>-</u>

During the year, one Trustee received remuneration of £37,800 for duties in addition to those as a Trustee (2023 - £37,800).

During the year, no Trustee received any benefits in kind (2023 - £NIL).

During the year, one Trustee received reimbursement of expenses £4,359 (2023- £2,436).

9. EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,050 (2023 - £1,260), and no other services were supplied of £ -(2023 - £ -).

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024**

10. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Salaries and fees	37,800	37,800
Other pension costs	947	947
	38,747	38,747
	38,747	38,747

The average number of persons employed by the charity during the year was as follows:

	2024	2023
	No.	No.
Administration	1	1

Average headcount expressed as a full-time equivalent:

	2024	2023
	No.	No.
Administration and development	1	1

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION

During the year retirement benefits were accruing to 1 Trustee (2023 - 1) in respect of a defined contribution pension scheme for services supplied as an employee.

12. TANGIBLE FIXED ASSETS

	Freehold property
	£
COST OR VALUATION	
At 1 January 2024	-
Additions	300,000
Impairment charge	(59,662)
At 31 December 2024	240,338
DEPRECIATION	
At 1 January 2024 and 31 December 2024	-
NET BOOK VALUE	
At 31 December 2024	240,338
At 31 December 2023	-

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024**

13. DEBTORS

	2024	<i>As restated</i> 2023
	£	£
Other debtors - Tax Recoverable	20,947	21,005
Legacy Receivable	-	318,461
	20,947	339,466
	20,947	339,466

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,418	5,610
Accruals and deferred income	1,080	1,260
	4,498	6,870
	4,498	6,870

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
UNRESTRICTED FUNDS					
General Fund	400,232	308,576	(258,228)	(59,662)	390,918
	400,232	308,576	(258,228)	(59,662)	390,918
RESTRICTED FUNDS					
Israel	45,746	117,619	(148,648)	-	14,717
India	8,855	6,142	(6,440)	-	8,557
	54,601	123,761	(155,088)	-	23,274
Total of funds	454,833	432,337	(413,316)	(59,662)	414,192
	454,833	432,337	(413,316)	(59,662)	414,192

Israel - supports work in four primary areas (1) publishing Hebrew Bibles and literature (2) producing worship music and developing young worship leaders (3) providing aid to widows, orphans and needy families in Jewish and Arab congregations and (4) engaging in outreach by planting congregations and supporting ministries, youth camps and conferences

India supports small churches and their pastors, helps pay teachers salaries, and gives small regular payments to widows in a deprived rural area in Andhra Pradesh

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds	379,272	222,239	(201,279)	400,232
RESTRICTED FUNDS				
Israel	21,380	168,323	(143,957)	45,746
India	6,594	6,966	(4,705)	8,855
	<u>27,974</u>	<u>175,289</u>	<u>(148,662)</u>	<u>54,601</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds	400,232	308,576	(258,228)	(59,662)	390,918
Restricted funds	54,601	123,761	(155,088)	-	23,274
	<u>454,833</u>	<u>432,337</u>	<u>(413,316)</u>	<u>(59,662)</u>	<u>414,192</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds	379,272	222,239	(201,279)	400,232
Restricted funds	27,974	175,289	(148,662)	54,601
	<u>407,246</u>	<u>397,528</u>	<u>(349,941)</u>	<u>454,833</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	240,338	-	240,338
Current assets	155,078	23,274	178,352
Creditors due within one year	(4,498)	-	(4,498)
	<u>390,918</u>	<u>23,274</u>	<u>414,192</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	403,502	58,201	461,703
Creditors due within one year	(3,270)	(3,600)	(6,870)
	<u>400,232</u>	<u>54,601</u>	<u>454,833</u>

17. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £947 (2023 - £947). Contributions totaling £Nil (2023 - £Nil) were payable to the fund at the balance sheet date.

MAOZ UK

INDEPENDENT EXAMINER'S REPORT for the year ended 31 December 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAOZ UK (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)
for the year ended 31 December 2024**

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 23 October 2025

P M Landergan FCA

For Landergan & Co Ltd
26 Burney Street
London
SE10 8EX

MAOZ UK

England & Wales - Charity number 1076084

Accounts

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2023

MAOZ UK

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Statement of financial activities	6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 17
Independent examiner's report	18 - 19

MAOZ UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS for the year ended 31 December 2023

Trustees

Mr Dan Delap (resigned 15/6/2023)
Mrs Helen Delap (resigned 15/6/2023)
Mr Brian Greenaway
Mr Philip Herklots
Mr David Hoffbrand
Mr Kobi Ferguson
Mr Neil Hobbs, Chair
Mrs Aileen Hobbs
Mr Patrick Lineen (appointed 26/7/2024)
Mrs Helen Lineen (appointed 26/7/2024)

Charity registered number

1076084

Principal office

Unit 6, Station Court, Station Approach, Borough Green, Kent, TN15 8BG

Examiner

P M Landergan FCA, 26 Burney Street, London, SE10 8EX

MAOZ UK

TRUSTEES' REPORT for the year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2023 to 31 December 2023.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

The objects of the charity are:

(a) The advancement of the Gospel of Yeshua (Jesus) the Messiah primarily among Jews but also among Gentiles in the UK, Europe, Israel and elsewhere by

- promoting the knowledge and understanding of the Bible by teaching, preaching and the provision of literature;
- providing services for the worship of God (the Father creator of the universe, his son Yeshua (Jesus) the Messiah and the Holy Spirit) and the celebration of the Biblical festivals and feasts;
- promoting the knowledge amongst Christians of the teaching of the Bible concerning the place of the Jewish people in the purposes of God; and

(b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the United Kingdom, Israel and in such other parts of the world as the Trustees may from time to time think fit.

There have been no changes in the objectives since the last annual report.

ACTIVITIES FOR ACHIEVING OBJECTIVES

ACTIVITIES

Our office near Sevenoaks continues to be our base of operations where our team carry out the work of Maoz UK.

Our team consists of Brian and Elizabeth Greenaway, as well as our Finance Administrator and Office Administrator. During 2023 the Trustees continued to support the Maoz Ambassador role, reaching the next generation. To this end we have worked with a group of musicians and young leaders to arrange and promote special events.

Our office base is used to carry out administration which includes managing finances, including grant allocation. We also administer a comprehensive receipt process and communicate with partners. We produce the prayer letter and oversee the management of resources.

PUBLIC BENEFIT

The Trustees have had regard to Charity Commission guidance on public benefit. Among our activities are relief of persons who are in conditions of need or hardship, the production of Messianic Jewish literature and music, support of Arab Christians, assistance to provide worship services and the celebration of Biblical festivals and aid to widows and school children in a remote region in India.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Attendance at conferences and churches continued in 2023 with Maoz UK attending 4 major conferences, AOG and Elim Leadership Conferences, New Wine and David's Tent. After the events of 7th October 2023 we started a weekly prayer Zoom which now continues on a fortnightly basis. We also held a joint conference with Dovetail Shalom in November 2023 which saw around 120 people in attendance.

The team were involved in mailing special cards for the Biblical holidays to different groups of partners. They also maintain the dedicated UK website, as well as a Facebook page, Instagram account and Twitter feed.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2023

Brian continues to visit churches and groups to provide teaching on the Jewish roots of the Christian faith and to contribute to the AOG Israel Mission Forum.

We continued to increase our regular contact with major donors to express our gratitude for their support.

We are also encouraging our supporters to send us their personal prayer requests, and we meet every week to pray for these.

Brian is chair of Love Never Fails, a quarterly meeting of Directors and leaders of ministries relating to Israel. Brian is also involved in the British Messianic Jewish Alliance.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

FUND RAISING

Total income in 2023 was £397,528, including £23,076 rental income received in respect of a legacy bequeathed to the charity, an absolute decrease of £190,672 on the restated £593,600 for 2022 after adjusting for a prior year adjustment of £300,000 (see note 14) though excluding this amount the underlying income increased by £103,928.

We sent £226,500 to support work in Israel and £4,705 to India, a total of £231,205 in 2023, compared to £190,294 in 2022.

SUPPORT COSTS

Support costs in 2023 were £120,189 compared to £119,554 in 2022.

FACTORS RELEVANT TO ACHIEVE OBJECTIVES

We are continuing to use our network of leaders to reach other leaders, and are grateful for connections and support at senior level in denominations and church streams. We have grown this network over the year.

We are encouraging partners to tell other people about our work and increase our database through recommendations. We also keep the database under review to ensure that we comply with GDPR obligations and those receiving our information wish to do so, eliminating waste.

Connections made by our Maoz Ambassador are growing. We are seeing supporters and leaders connect with us on a personal level. We have approximately 1,000 people we email on a monthly basis.

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

The Trustees aim to keep sufficient funds to cover approximately three months expenses at any one time.

Restricted funds are distributed in accordance with the donors instructions usually in the month after they are received.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is constituted by a Declaration of Trust dated 9 December 1997, Supplementary Declaration of Trust dated 19 January 1999 and Supplementary Declaration of Trust dated 24 May 1999.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The power of appointment or removal of trustees is vested in the Trustees themselves.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

All matters of policy are taken by the Trustees while day to day decisions on administrative matters are taken by the charity's Director.

RELATED PARTY RELATIONSHIPS

The charity co-operates closely with Maoz Israel Ministries in USA and Israel.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**TRUSTEES' REPORT (continued)
for the year ended 31 December 2023**

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Declaration of Trust. 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.

.....
Mr Brian Greenaway
Trustee 24 October 2024

.....
Mr Neil Hobbs
Chair 24 October 2024

MAOZ UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
INCOME FROM:					
Donations and legacies	2	199,163	175,289	374,452	593,600
Investments	3	23,076	-	23,076	-
TOTAL INCOME		<u>222,239</u>	<u>175,289</u>	<u>397,528</u>	<u>593,600</u>
EXPENDITURE ON:					
Charitable activities	5	201,279	148,662	349,941	316,771
TOTAL EXPENDITURE	6	<u>201,279</u>	<u>148,662</u>	<u>349,941</u>	<u>316,771</u>
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		20,960	26,627	47,587	276,829
NET MOVEMENT IN FUNDS		20,960	26,627	47,587	276,829
RECONCILIATION OF FUNDS:					
Total funds brought forward		379,272	27,974	407,246	130,417
TOTAL FUNDS CARRIED FORWARD		<u><u>400,232</u></u>	<u><u>54,601</u></u>	<u><u>454,833</u></u>	<u><u>407,246</u></u>

The notes on pages 9 to 17 form part of these financial statements.

MAOZ UK

BALANCE SHEET
as at 31 December 2023

	Note	£	2023 £	£	<i>As restated</i> 2022 £
CURRENT ASSETS					
Debtors	12	339,466		312,926	
Cash at bank and in hand		122,237		99,429	
		461,703		412,355	
CREDITORS: amounts falling due within one year	13	(6,870)		(5,109)	
NET CURRENT ASSETS			454,833		407,246
NET ASSETS			454,833		407,246
CHARITY FUNDS					
Restricted funds	15		54,601		27,974
Unrestricted funds	15		400,232		379,272
TOTAL FUNDS			454,833		407,246

The financial statements were approved by the Trustees on 24 October 2024 and signed on their behalf, by:

.....
Mr Brian Greenaway

.....
Mr Neil Hobbs, Chair

The notes on pages 9 to 17 form part of these financial statements.

MAOZ UK

STATEMENT OF CASH FLOWS
for the year ended 31 December 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	17	<u>22,808</u>	<u>(14,023)</u>
Change in cash and cash equivalents in the year		22,808	(14,023)
Cash and cash equivalents brought forward		<u>99,429</u>	<u>113,452</u>
Cash and cash equivalents carried forward	18	<u><u>122,237</u></u>	<u><u>99,429</u></u>

The notes on pages 9 to 17 form part of these financial statements.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Maoz UK constitutes a public benefit entity as defined by FRS 102.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which: (1) the charity is aware that probate has been granted, (2) the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or (3) when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

1. ACCOUNTING POLICIES (continued)

1.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>As restated Total funds 2022 £</i>
Donations	199,163	175,289	374,452	293,600
Legacies	-	-	-	300,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	199,163	175,289	374,452	593,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	<i>593,600</i>	<i>-</i>	<i>593,600</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

3. Rental INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>As restated Total funds 2022 £</i>
Rent on bequeathed property held by Estate	23,076	-	23,076	-
	<hr/>	<hr/>	<hr/>	<hr/>
	23,076	-	23,076	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

4. SUPPORT COSTS

	Activities £	Total 2023 £	Total 2022 £
Secretarial Expenses	13,995	13,995	13,320
Rental and office	7,252	7,252	7,266
Postage and stationery	17,427	17,427	19,332
Travelling	6,946	6,946	7,283
Other Expenses	630	630	3,729
Telephone	1,736	1,736	1,204
Development costs	29,517	29,517	26,312
Bank charges	1,142	1,142	1,197
Computer costs	2,797	2,797	2,091
Wages and salaries	37,800	37,800	36,900
Pension cost	947	947	920
	<u>120,189</u>	<u>120,189</u>	<u>119,554</u>
<i>Total 2022</i>	<u>119,554</u>	<u>119,554</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	As restated Total funds 2022 £
Examiners Fee	1,260	-	1,260	900
Insurance	637	-	637	-
	<u>1,897</u>	<u>-</u>	<u>1,897</u>	<u>900</u>

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	As restated Total 2022 £
Direct costs	38,747	309,297	348,044	315,871
Governance	-	1,897	1,897	900
	<u>38,747</u>	<u>311,194</u>	<u>349,941</u>	<u>316,771</u>
<i>Total 2022</i>	<u>37,820</u>	<u>278,951</u>	<u>316,771</u>	

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding of activities 2023 £	Support costs 2023 £	Total 2023 £	<i>Total 2022 £</i>
Direct costs	227,855	120,189	348,044	<i>315,871</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	<i>196,317</i>	<i>119,554</i>	<i>315,871</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

8. NET INCOME/(EXPENDITURE)

During the year, one Trustee received remuneration of £37,800 for duties in addition to those as a Trustee (2022 - £36,900).

During the year, no Trustee received any benefits in kind (2022 - £NIL).

During the year, one Trustee received reimbursement of expenses £2,436 (2022- £1,428).

9. EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,260 (2022 - £ 900), and no other services were supplied of £ -(2022 - £ -).

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

10. STAFF COSTS

Staff costs were as follows:

	2023	<i>2022</i>
	£	£
Salaries and fees	37,800	36,900
Other pension costs	947	920
	38,747	<i>37,820</i>
	38,747	<i>37,820</i>

The average number of persons employed by the charity during the year was as follows:

	2023	<i>2022</i>
	No.	No.
Administration	1	<i>1</i>

Average headcount expressed as a full time equivalent:

	2023	<i>2022</i>
	No.	No.
Administration and development	1	<i>1</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. TRUSTEES' REMUNERATION

During the year retirement benefits were accruing to 1 Trustee (2022 - 1) in respect of defined contribution pension schemes.

12. DEBTORS

	2023	<i>As restated</i> <i>2022</i>
	£	£
Other debtors - Tax Recoverable	21,005	12,926
Legacy Receivable	318,461	300,000
	339,466	<i>312,926</i>
	339,466	<i>312,926</i>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	<i>2022</i>
	£	£
Trade creditors	5,610	3,345
Accruals and deferred income	1,260	1,764
	6,870	<i>5,109</i>
	6,870	<i>5,109</i>

MAOZ UK

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

14. PRIOR YEAR ADJUSTMENT

The Trustees have become aware that the Charity was granted a legacy of a property valued at £300,000 in 2022. Under the SORP accounting standard, this legacy should have been treated as income in the 2022 accounts as probate was granted to the estate before 31 December 2022. The comparative figures in these accounts have been re-stated to include this income.

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS				
General Funds - all funds	379,272	222,239	(201,279)	400,232
RESTRICTED FUNDS				
I Stand With Israel	2,632	102,425	(91,475)	13,582
Hebrew Literature	45	3,819	(3,459)	405
Tifferet Yeshua	100	2,541	(1,811)	830
Conferences and Teenagers	160	14,647	(4,562)	10,245
Internet / Evangelism	2,118	27,803	(18,775)	11,146
India	6,594	6,966	(4,705)	8,855
Ebenezer	15,825	15,228	(21,715)	9,338
Mentoring	500	1,860	(2,160)	200
	<u>27,974</u>	<u>175,289</u>	<u>(148,662)</u>	<u>54,601</u>
Total of funds	<u><u>407,246</u></u>	<u><u>397,528</u></u>	<u><u>(349,941)</u></u>	<u><u>454,833</u></u>

The restricted funds relate to various projects being run by Maoz Israel as detailed below:

I Stand With Israel - supports poor needy Jewish and Arab believers throughout Israel

Hebrew Literature - translates and produces Bibles, Gospel books, tapes and CDs in Hebrew

Tifferet Yeshua - invests in the work and growth of a congregation in Tel Aviv

Conferences and teenagers - organising and subsidizing camps and conferences including Netivah projects helping young believers prepare spiritually for National Service

Internet / Evangelism - development of evangelism through the Internet

India - supports small churches and their pastors, helps pay teachers salaries, gives small regular payments to widows in a deprived rural area in Andrah Pradesh

Ebenezer - support for Genesis Awakening congregation and Hand of Love Project

Mentoring – Netivah and Chetzim project to support young people before military service

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General Funds - all funds	110,999	152,504	(184,231)	79,272
RESTRICTED FUNDS				
I Stand With Israel	8,083	50,283	(55,734)	2,632
Hebrew Literature	102	8,257	(8,314)	45
Tifferet Yeshua	-	3,335	(3,235)	100
Conferences and Teenagers	445	10,844	(11,129)	160
Aliyah	-	507	(507)	-
Internet / Evangelism	2,689	35,672	(36,243)	2,118
India	3,530	9,087	(6,023)	6,594
Ebenezer	4,569	21,686	(10,430)	15,825
Mentoring	-	1,425	(925)	500
	<u>19,418</u>	<u>141,096</u>	<u>(132,540)</u>	<u>27,974</u>

SUMMARY OF FUNDS - CURRENT YEAR

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
General funds	379,272	222,239	(201,279)	400,232
Restricted funds	27,974	175,289	(148,662)	54,601
	<u>407,246</u>	<u>397,528</u>	<u>(349,941)</u>	<u>454,833</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	110,999	152,504	(184,231)	79,272
Restricted funds	19,418	141,096	(132,540)	27,974
	<u>130,417</u>	<u>293,600</u>	<u>(316,771)</u>	<u>107,246</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	403,502	58,201	461,703
Creditors due within one year	(3,270)	(3,600)	(6,870)
	<u>400,232</u>	<u>54,601</u>	<u>454,833</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	84,381	27,974	412,355
Creditors due within one year	(5,109)	-	(5,109)
	<u>79,272</u>	<u>27,974</u>	<u>407,246</u>

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income for the year (as per Statement of financial activities)	47,587	276,829
Adjustment for:		
Increase in debtors	(26,540)	(288,618)
Increase/(decrease) in creditors	1,761	(2,234)
Net cash provided by/(used in) operating activities	<u>22,808</u>	<u>(14,023)</u>

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	122,237	99,429
Total	<u>122,237</u>	<u>99,429</u>

19. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £947 (2022 - £920). Contributions totalling £Nil (2022 - £Nil) were payable to the fund at the balance sheet date.

MAOZ UK

INDEPENDENT EXAMINER'S REPORT for the year ended 31 December 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAOZ UK (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)
for the year ended 31 December 2023**

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 24 October 2024

P M Landergan F C A

For Landergan & Co Ltd
26 Burney Street
London
SE10 8EX

MAOZ UK

England & Wales - Charity number 1076084

Accounts

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2022

MAOZ UK

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
Independent examiner's report	16 - 17

MAOZ UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS for the year ended 31 December 2022

Trustees

Mr Dan Delap
Mrs Helen Delap
Mr Brian Greenaway
Mr Philip Herklots
Mr David Hoffbrand
Mr Kobi Ferguson
Mr Neil Hobbs (appointed 7/3/2022)
Mrs Aileen Hobbs (appointed 7/3/2022)

Charity registered number

1076084

Principal office

Unit 6, Station Court, Station Approach, Borough Green, Kent, TN15 8BG

Accountant

P M Landergan FCA, 26 Burney Street, London, SE10 8EX

MAOZ UK

TRUSTEES' REPORT for the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2022 to 31 December 2022.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

The objects of the charity are:

(a) The advancement of the gospel of Yeshua (Jesus) the Messiah primarily among Jews but also among Gentiles in the UK, Europe, Israel and elsewhere by

- promoting the knowledge and understanding of the Bible by teaching, preaching and the provision of literature
- providing services for the worship of God and the celebration of the Biblical festivals and feasts
- promoting the knowledge amongst Christians of the teaching of the Bible, concerning the place of the Jewish people in the purposes of God.

(b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the United Kingdom, Israel and in such other parts of the world as the Trustees may from time to time think fit.

There have been no changes in the objectives since the last annual report.

ACTIVITIES FOR ACHIEVING OBJECTIVES

ACTIVITIES

Our office near Sevenoaks continues to be our base of operations where our team carry out the work of Maoz UK.

Our team consists of Brian and Elizabeth Greenaway, as well as our Finance Administrator and Office Administrator. During 2022 the Trustees continued to support the expansion of our 'New Field'. This involves the continuing development of a Maoz UK Ambassador, to develop our links with young leaders and increase our representation across the UK. This was initially 2 days a week but that role has become more flexible. Our philosophy is that we need to continue to be innovative and reach the younger generation. The role has changed over the year with us identifying different priorities and objectives. Under the 'Why Israel?' banner, we are building a network of contacts, and have now been able to have some more in person meetings. We have been working with a wider team of musicians, supporting the 'Songs of the Watchmen Tour', and investing in a writing team for a musical. This is in line with the stronger emphasis in Israel on worship.

Finances continue to focus on ensuring that controls are in place to manage operating costs and expenses.

We are looking for more ways to be efficient, particularly as we have continued to fund the Maoz Ambassador role. We believe that the work of the Ambassador will see longer term growth so are investing resources in this field.

PUBLIC BENEFIT

The Trustees have had regard to Charity Commission guidance on public benefit. Among our activities are relief of persons who are in conditions of need or hardship, the production of Messianic Jewish literature and music, support of Arab Christians, assistance to provide worship services and the celebration of Biblical festivals and aid to widows and school children in a remote region in India.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Attendance at conferences and churches continued in 2022 with Maoz UK attending 4 major conferences. Some

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2022

Zoom meetings continued including our one hour monthly guest event, which continues to attract good attendance.

The team were involved in mailing special cards for the Biblical holidays to different groups of partners. They also maintain the dedicated UK website, as well as a Facebook page, Instagram account and Twitter feed.

Brian continues to visit churches and groups to provide teaching on the Jewish roots of the Christian faith. Brian and the Chairman continue to contribute to the AOG Israel Mission Forum with more in person meetings planned.

We continued to increase our regular contact with major donors to express our gratitude for their support.

We are also encouraging our supporters to send us their personal prayer requests, and we meet every week to pray for these.

Brian is now chair of Love Never Fails, a quarterly meeting of Directors and leaders of ministries relating to Israel.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

FUND RAISING

Total income in 2022 was £293,600 an reduction of £98,037 on £391,637 in 2021.

We sent £190,294 to support work in Israel and £6,023 to India, a total of £196,317 in 2022, compared to £281,105 in 2021.

SUPPORT COSTS

Support costs in 2022 were £ 119,554 compared to £102,548 in 2021.

FACTORS RELEVANT TO ACHIEVE OBJECTIVES

We are continuing to use our network of leaders to reach other leaders, and are grateful for connections and support at senior level in denominations and church streams.

We are encouraging partners to tell other people about our work and increase our database through recommendations. We also keep the database under review to ensure that we comply with GDPR obligations and those receiving our information wish to do so, eliminating waste.

Connections made by our Maoz Ambassador are growing. We are seeing supporters and leaders connect with us on a personal level. We have approximately 350 people we email on a monthly basis.

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

RESERVES POLICY

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2022

The Trustees aim keep sufficient funds to cover approximately three months expenses at any one time.

Restricted funds are distributed in accordance with the donors instructions usually in the month after they are received.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is constituted by a Declaration of Trust (Maoz UK) dated 9 December 1997, supplementary Declaration of Trust dated 19 January 1999 and supplementary Declaration of Trust dated 24 May 1999

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The power of appointment or removal of trustees is vested in the Trustees themselves.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

All matters of policy are taken by the Trustees while day to day decisions on administrative matters are taken by associates.

RELATED PARTY RELATIONSHIPS

The charity co operates closely with Maoz Ministries in USA and Israel.

RISK MANAGEMENT

The Trustees have assessed the major risks, to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' REPORT (continued)
for the year ended 31 December 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Declaration of Trust. 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.

.....
Mr Brian Greenaway
Trustee 15 June 2023

.....
Mr Philip Herklots
Trustee 15 June 2023

MAOZ UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	2	152,504	141,096	293,600	391,367
TOTAL INCOME		<u>152,504</u>	<u>141,096</u>	<u>293,600</u>	<u>391,367</u>
EXPENDITURE ON:					
Charitable activities	4	184,231	132,540	316,771	384,814
TOTAL EXPENDITURE	5	<u>184,231</u>	<u>132,540</u>	<u>316,771</u>	<u>384,814</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(31,727)	8,556	(23,171)	6,553
NET MOVEMENT IN FUNDS		(31,727)	8,556	(23,171)	6,553
RECONCILIATION OF FUNDS:					
Total funds brought forward		110,999	19,418	130,417	123,864
TOTAL FUNDS CARRIED FORWARD		<u><u>79,272</u></u>	<u><u>27,974</u></u>	<u><u>107,246</u></u>	<u><u>130,417</u></u>

The notes on pages 8 to 15 form part of these financial statements.

MAOZ UK

BALANCE SHEET
as at 31 December 2022

	Note	£	2022 £	£	2021 £
CURRENT ASSETS					
Debtors	11	12,926		24,308	
Cash at bank and in hand		99,429		113,452	
		<u>112,355</u>		<u>137,760</u>	
CREDITORS: amounts falling due within one year	12	(5,109)		(7,343)	
NET CURRENT ASSETS			107,246		130,417
NET ASSETS			107,246		130,417
CHARITY FUNDS					
Restricted funds	13		27,974		19,418
Unrestricted funds	13		79,272		110,999
TOTAL FUNDS			107,246		130,417

The financial statements were approved by the Trustees on 15 June 2023 and signed on their behalf, by:

.....
Mr Brian Greenaway

.....
Mr Philip Herklots

The notes on pages 8 to 15 form part of these financial statements.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Maoz UK constitutes a public benefit entity as defined by FRS 102.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022**

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

1. ACCOUNTING POLICIES (continued)

1.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	152,504	141,096	293,600	391,367
<i>Total 2021</i>	391,367	-	391,367	

3. SUPPORT COSTS

	Activities £	Total 2022 £	Total 2021 £
Secretarial Expenses	13,320	13,320	13,240
Rental and office	7,266	7,266	6,829
Postage and stationery	19,332	19,332	18,834
Travelling	7,283	7,283	1,773
Other Expenses	3,729	3,729	444
Telephone	1,204	1,204	1,851
Development costs	26,312	26,312	18,828
Bank charges	1,197	1,197	1,213
Computer costs	2,091	2,091	2,643
Wages and salaries	36,900	36,900	36,000
Pension cost	920	920	893
	119,554	119,554	102,548
<i>Total 2021</i>	102,548	102,548	

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

4. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Examiners Fee	900	-	900	864
Insurance	-	-	-	297
	<u>900</u>	<u>-</u>	<u>900</u>	<u>1,161</u>

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Direct costs	37,820	278,051	315,871	383,653
Governance	-	900	900	1,161
	<u>37,820</u>	<u>278,951</u>	<u>316,771</u>	<u>384,814</u>
<i>Total 2021</i>	<u>36,893</u>	<u>347,921</u>	<u>384,814</u>	

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding of activities 2022 £	Support costs 2022 £	Total 2022 £	Total 2021 £
Direct costs	196,317	119,554	315,871	383,653
<i>Total 2021</i>	<u>281,105</u>	<u>102,548</u>	<u>383,653</u>	

7. NET INCOME/(EXPENDITURE)

During the year, one Trustee received remuneration of £36,000 for duties in addition to those as a trustee (2020 - £33,794).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, one Trustees received reimbursement of expenses £2,436 (2021- £1,428.)

8. EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 900 (2021 - £ 864).

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

9. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Salaries and fees	36,900	36,000
Other pension costs	920	893
	<u>37,820</u>	<u>36,893</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Administration	1	1

Average headcount expressed as a full time equivalent:

	2022 No.	2021 No.
Administration and development	1	1

No employee received remuneration amounting to more than £60,000 in either year.

10. TRUSTEES' REMUNERATION

During the year retirement benefits were accruing to 1 Trustee (2021 - 1) in respect of defined contribution pension schemes.

11. DEBTORS

	2022 £	2021 £
Other debtors - Gift Aid Tax Recoverable	<u>12,926</u>	<u>24,308</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	3,345	6,479
Accruals and deferred income	1,764	864
	<u>5,109</u>	<u>7,343</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Brought £	Income £	Expenditure £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS				
General Funds - all funds	110,999	152,504	(184,231)	79,272
RESTRICTED FUNDS				
I Stand With Israel	8,083	50,283	(55,734)	2,632
Hebrew Literature	102	8,257	(8,314)	45
Tifferet Yeshua	-	3,335	(3,235)	100
Conferences & teenagers	445	10,844	(11,129)	160
Aliyah	-	507	(507)	-
Internet/ evangelism	2,689	35,672	(36,243)	2,118
India	3,530	9,087	(6,023)	6,594
Ebenezer	4,569	21,686	(10,430)	15,825
I D F	-	1,425	(925)	500
	19,418	141,096	(132,540)	27,974
Total of funds	130,417	293,600	(316,771)	107,246

The restricted funds relate to various projects being run by Maoz Israel as detailed below:

I Stand With Israel - supports poor needy Jewish and Arab believers throughout Israel

Hebrew Literature - translates and produces Bibles, Gospel books, tapes and CDs in Hebrew

Tifferet Yeshua - invests in the work and growth of a congregation in Tel Aviv

Conferences and teenagers organising and subsidizing camps and conferences including Netivah projects help young believers prepare spiritually for National Service.

Aliyah – relates to a Project at the Aliyah Return Centre in the Galilee

Internet / Evangelism - development of evangelism through the internet

India supports small churches and their pastors, helps pay teachers salaries, gives small regular payments to widows in a deprived rural area in Andrah Pradesh

Ebenezer - Ethiopian congregation that we support, plus support for Hand of Love Project

Feed Tel Aviv (Covid) - Provides relief in Tel Aviv caused by Covid amongst the poor

I D F - Provides furniture for a rest area.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General Funds - all funds	93,005	248,040	(230,046)	110,999
RESTRICTED FUNDS				
I Stand With Israel	10,899	67,274	(70,090)	8,083
Hebrew Literature	322	6,047	(6,267)	102
Tifferet Yeshua	519	5,805	(6,324)	-
Conferences & teenagers	5,155	8,524	(13,234)	445
Aliyah	-	1,631	(1,631)	-
Internet/ evangelism	124	22,645	(20,080)	2,689
India	4,977	8,392	(9,839)	3,530
Ebenezer	3,863	21,954	(21,248)	4,569
Feed Tel Aviv (Covid)	5,000	1,055	(6,055)	-
	<u>30,859</u>	<u>143,327</u>	<u>(154,768)</u>	<u>19,418</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Brought £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	110,999	152,504	(184,231)	79,272
Restricted funds	19,418	141,096	(132,540)	27,974
	<u>130,417</u>	<u>293,600</u>	<u>(316,771)</u>	<u>107,246</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	93,005	248,040	(230,046)	110,999
Restricted funds	30,859	143,327	(154,768)	19,418
	<u>123,864</u>	<u>391,367</u>	<u>(384,814)</u>	<u>130,417</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	84,381	27,974	112,355
Creditors due within one year	(5,109)	-	(5,109)
	<u>79,272</u>	<u>27,974</u>	<u>107,246</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	118,342	19,418	137,760
Creditors due within one year	(7,343)	-	(7,343)
	<u>110,999</u>	<u>19,418</u>	<u>130,417</u>

15. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £920 (2020 - £ 893). Contributions totalling £Nil (2020 - £Nil) were payable to the fund at the balance sheet date.

MAOZ UK

INDEPENDENT EXAMINER'S REPORT for the year ended 31 December 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAOZ UK (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)
for the year ended 31 December 2022**

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 15 June 2023

P M Landergan F C A

For Landergan & Co Ltd
26 Burney Street
London
SE10 8EX

MAOZ UK

England & Wales - Charity number 1076084

Accounts

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2021

MAOZ UK

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
Independent examiner's report	16 - 17

MAOZ UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS for the year ended 31 December 2021

Trustees

Mr Dan Delap
Mrs Gerry Griffin (resigned 9/11/2021)
Mr Wilfred Wong (resigned 9/1/2021)
Mrs Helen Delap
Mr Brian Greenaway
Mr Philip Herklots
Mr David Hoffbrand
Mr Kobi Ferguson
Mr Neil Hobbs (appointed 7/3/2022)
Mrs Aileen Hobbs (appointed 7/3/2022)

Charity registered number

1076084

Principal office

Unit 6, Station Court, Station Approach, Borough Green, Kent, TN15 8BG

Accountant

P M Landergan FCA, 26 Burney Street, London, SE10 8EX

MAOZ UK

TRUSTEES' REPORT for the year ended 31 December 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2021 to 31 December 2021.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

The objects of the charity are: -

(a) The advancement of the gospel of Yeshua (Jesus) the Messiah primarily among Jews but also among Gentiles in the UK, Europe, Israel and elsewhere by

- promoting the knowledge and understanding of the Bible by teaching, preaching and the provision of literature
- providing services for the worship of God and the celebration of the Biblical festivals and feasts
- promoting the knowledge amongst Christians of the teaching of the Bible, concerning the place of the Jewish people in the purposes of God.

(b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the United Kingdom, Israel and in such other parts of the world as the Trustees may from time to time think fit.

There have been no changes in the objectives since the last annual report.

ACTIVITIES FOR ACHIEVING OBJECTIVES

ACTIVITIES

Our office near Sevenoaks continues to be our base of operations where our team carry out the work of Maoz UK.

Our team consists of Brian and Elizabeth Greenaway, as well as our Finance Administrator and Office Administrator. During 2021 the Trustees continued to support our 'New Field', project by employing a Maoz UK Ambassador for 2 days a week, to develop our links with young leaders and increase our representation across the UK. Our philosophy is that we need to continue to be innovative and reach the younger generation. The role has changed over the year with us identifying different priorities and objectives. Under the 'Why Israel?' banner, we are building a network of contacts, organising Zoom meetings which will be 'in person' meetings in the future.

We are grateful that during 2021 we were able to participate in increasing numbers of 'in person' meetings and church visits. We have however continued with our monthly partners Zoom meetings, which have gone very well.

We are pleased to report that we have had another increase in finances during the year which is reflected in the financial report. We are very grateful to our office team who continue to work hard on the general administration of the charity and also for their creative ideas.

We continue to look for more ways to be efficient, particularly as we have continued to fund the Maoz Ambassador role. We believe that the work of the Ambassador will see long term fruit.

PUBLIC BENEFIT

The Trustees have had regard to Charity Commission guidance on public benefit. Among our activities are relief of persons who are in conditions of need or hardship, the production of Messianic Jewish literature and music, support of Arab Christians, assistance to provide worship services and the celebration of Biblical festivals and aid to widows and school children in a remote region in India.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2021

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Attendance at conferences and churches resumed in 2021. Some Zoom contributions continued but we are looking forward to the time when larger conferences start again.

The team were involved in mailing special cards for the Biblical holidays to different groups of partners. They also maintain the dedicated UK website, as well as a Facebook page, Instagram account and Twitter feed.

Brian continues to visit churches and groups to provide teaching on the Jewish roots of the Christian faith. Brian and Phil continue to contribute to the AOG Israel Mission Forum with more in person meetings planned. Our links to the Elim church group are growing and leaders trips are planned for 2023.

We continued to increase our regular contact with major donors to express our gratitude for their support.

We are also encouraging our supporters to send us their personal prayer requests, and we meet every week to pray for these.

Brian attended regular "Love Never Fails" meetings and prayer meetings as part of our policy to network with other ministries who work in, with and for Israel. Brian will be taking on the chair of this organisation in 2022 and continue until the end of 2023.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

FUND RAISING

Total income in 2021 was £391,367 an increase of £55,045 on £336,322 last year. We continue to work to raise awareness of this aspect of fundraising.

We sent £271,266 to support work in Israel and £9,839 to India, a total of £281,105 in 2021, compared to £210,446 in 2020..

SUPPORT COSTS

Support costs in 2020 were £102,548 compared to £89,446 in 2020.

FACTORS RELEVANT TO ACHIEVE OBJECTIVES

We are continuing to use our network of leaders to reach other leaders, and are grateful for connections and support at senior level in denominations and church streams.

We are encouraging partners to tell other people about our work and increase our database through recommendations.

We are also beginning to see fruit from the connections made by our Maoz Ambassador. We are seeing supporters come through email connections and we have approximately 250 people we email on a monthly basis

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is constituted by a Declaration of Trust (Maoz UK) dated 9 December 1997, supplementary Declaration of Trust dated 19 January 1999 and supplementary Declaration of Trust dated 24 May 1999

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The power of appointment or removal of trustees is vested in the Trustees themselves.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

All matters of policy are taken by the Trustees while day to day decisions on administrative matters are taken by associates.

RELATED PARTY RELATIONSHIPS

The charity co operates closely with Maoz Ministries in USA and Israel.

RISK MANAGEMENT

The Trustees have assessed the major risks, including COVID 19, to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

**TRUSTEES' REPORT (continued)
for the year ended 31 December 2021**

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Declaration of Trust. 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.

.....
Mr Brian Greenaway
Trustee 14 October 2022

.....
Mr Philip Herklots
Trustee 14 October 2022

MAOZ UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	2	248,040	143,327	391,367	336,322
TOTAL INCOME		<u>248,040</u>	<u>143,327</u>	<u>391,367</u>	<u>336,322</u>
EXPENDITURE ON:					
Charitable activities	4	230,046	154,768	384,814	301,053
TOTAL EXPENDITURE	5	<u>230,046</u>	<u>154,768</u>	<u>384,814</u>	<u>301,053</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		17,994	(11,441)	6,553	35,269
NET MOVEMENT IN FUNDS		17,994	(11,441)	6,553	35,269
RECONCILIATION OF FUNDS:					
Total funds brought forward		93,005	30,859	123,864	88,595
TOTAL FUNDS CARRIED FORWARD		<u><u>110,999</u></u>	<u><u>19,418</u></u>	<u><u>130,417</u></u>	<u><u>123,864</u></u>

The notes on pages 8 to 15 form part of these financial statements.

MAOZ UK

BALANCE SHEET
as at 31 December 2021

	Note	£	2021 £	£	2020 £
CURRENT ASSETS					
Debtors	11	24,308		29,260	
Cash at bank and in hand		113,452		98,676	
		137,760		127,936	
CREDITORS: amounts falling due within one year					
	12	(7,343)		(4,072)	
NET CURRENT ASSETS			130,417		123,864
NET ASSETS			130,417		123,864
CHARITY FUNDS					
Restricted funds	13		19,418		30,859
Unrestricted funds	13		110,999		93,005
TOTAL FUNDS			130,417		123,864

The financial statements were approved by the Trustees on 14 October 2022 and signed on their behalf, by:

.....
Mr Brian Greenaway

.....
Mr Philip Herklots

The notes on pages 8 to 15 form part of these financial statements.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Maoz UK constitutes a public benefit entity as defined by FRS 102.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021**

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.8 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

1. ACCOUNTING POLICIES (continued)

1.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	248,040	143,327	391,367	336,322
<i>Total 2020</i>	215,163	121,159	336,322	

3. SUPPORT COSTS

	Activities £	Total 2021 £	Total 2020 £
Secretarial Expenses	13,240	13,240	11,577
Rental and office	6,829	6,829	6,829
Postage and stationery	18,834	18,834	20,315
Travelling	1,773	1,773	2,420
Other Expenses	444	444	258
Telephone	1,851	1,851	897
Development costs	18,828	18,828	10,602
Bank charges	1,213	1,213	927
Computer costs	2,643	2,643	1,827
Wages and salaries	36,000	36,000	33,794
Pension cost	893	893	-
	102,548	102,548	89,446
<i>Total 2020</i>	89,446	89,446	

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

4. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Examiners Fee	864	-	864	864
Insurance	297	-	297	297
	<u>1,161</u>	<u>-</u>	<u>1,161</u>	<u>1,161</u>

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Direct costs	36,893	346,760	383,653	299,892
Governance	-	1,161	1,161	1,161
	<u>36,893</u>	<u>347,921</u>	<u>384,814</u>	<u>301,053</u>
<i>Total 2020</i>	<u>33,794</u>	<u>267,259</u>	<u>301,053</u>	

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding of activities 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Direct costs	281,105	102,548	383,653	299,892
<i>Total 2020</i>	<u>210,446</u>	<u>89,446</u>	<u>299,892</u>	

7. NET INCOME/(EXPENDITURE)

During the year, one Trustee received remuneration of £36,000 for duties in addition to those as a trustee (2020 - £33,794).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, one Trustees received reimbursement of expenses £1,428 (2020- £1,102.)

8. EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 864 (2020 - £ 864).

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

9. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Salaries and fees	36,000	33,794
Other pension costs	893	-
	<u>36,893</u>	<u>33,794</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Administration	1	2

Average headcount expressed as a full time equivalent:

	2021 No.	2020 No.
Administration and development	0	2

No employee received remuneration amounting to more than £60,000 in either year.

10. TRUSTEES' REMUNERATION

During the year retirement benefits were accruing to 1 Trustee (2020 - 1) in respect of defined contribution pension schemes.

11. DEBTORS

	2021 £	2020 £
Other debtors - Gift Aid Tax Recoverable	<u>24,308</u>	<u>29,260</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	6,479	4,072
Accruals and deferred income	864	-
	<u>7,343</u>	<u>4,072</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Brought £	Income £	Expenditure £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS				
General Funds - all funds	93,005	248,040	(230,046)	110,999
RESTRICTED FUNDS				
I Stand With Israel	10,899	67,274	(70,090)	8,083
Hebrew Literature	322	6,047	(6,267)	102
Tifferet Yeshua	519	5,805	(6,324)	-
Conferences & teenagers	5,155	8,524	(13,234)	445
Aliyah	-	1,631	(1,631)	-
Internet/ evangelism	124	22,645	(20,080)	2,689
India	4,977	8,392	(9,839)	3,530
Ebenezer	3,863	21,954	(21,248)	4,569
Feed Tel Aviv (Covid)	5,000	1,055	(6,055)	-
	<u>30,859</u>	<u>143,327</u>	<u>(154,768)</u>	<u>19,418</u>
Total of funds	<u>123,864</u>	<u>391,367</u>	<u>(384,814)</u>	<u>130,417</u>

The restricted funds relate to various projects being run by Maoz Israel as detailed below:

I Stand With Israel - supports poor needy Jewish and Arab believers throughout Israel

Hebrew Literature - translates and produces Bibles, Gospel books, tapes and CDs in Hebrew

Tifferet Yeshua - invests in the work and growth of a congregation in Tel Aviv

Conferences and teenagers organising and subsidizing camps and conferences including Netivah projects help young believers prepare spiritually for National Service.

Aliyah – relates to a Project at the Aliyah Return Centre in the Galilee

Internet / Evangelism - development of evangelism through the internet

India supports small churches and their pastors, helps pay teachers salaries, gives small regular payments to widows in a deprived rural area in Andhra Pradesh

Ebenezer - Ethiopian congregation that we support, plus support for Hand of Love Project

Feed Tel Aviv (Covid) - Provides relief in Tel Aviv caused by Covid amongst the poor

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
General Funds - all funds	74,297	215,163	(191,789)	(4,666)	93,005
RESTRICTED FUNDS					
I Stand With Israel	4,476	59,708	(53,285)	-	10,899
Hebrew Literature	2,838	9,948	(12,464)	-	322
Tifferet Yeshua	196	4,302	(3,979)	-	519
Conferences & teenagers	-	15,014	(9,859)	-	5,155
Aliyah	-	11	(11)	-	-
Internet/ evangelism	75	5,560	(5,511)	-	124
India	4,412	8,346	(7,781)	-	4,977
Ebenezer	2,181	13,248	(16,232)	4,666	3,863
I D F	120	22	(142)	-	-
Feed Tel Aviv (Covid)	-	5,000	-	-	5,000
	<u>14,298</u>	<u>121,159</u>	<u>(109,264)</u>	<u>4,666</u>	<u>30,859</u>

SUMMARY OF FUNDS - CURRENT YEAR

	<i>Brought £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	93,005	248,040	(230,046)	110,999
Restricted funds	30,859	143,327	(154,768)	19,418
	<u>123,864</u>	<u>391,367</u>	<u>(384,814)</u>	<u>130,417</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
General funds	74,297	215,163	(191,789)	(4,666)	93,005
Restricted funds	14,298	121,159	(109,264)	4,666	30,859
	<u>88,595</u>	<u>336,322</u>	<u>(301,053)</u>	<u>-</u>	<u>123,864</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	118,342	19,418	137,760
Creditors due within one year	(7,343)	-	(7,343)
	<u>110,999</u>	<u>19,418</u>	<u>130,417</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	100,482	27,454	127,936
Creditors due within one year	(4,072)	-	(4,072)
	<u>96,410</u>	<u>27,454</u>	<u>123,864</u>

15. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £893 (2020 - £ Nil). Contributions totalling £Nil (2020 - £Nil) were payable to the fund at the balance sheet date.

MAOZ UK

INDEPENDENT EXAMINER'S REPORT for the year ended 31 December 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAOZ UK (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)
for the year ended 31 December 2021**

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 14 October 2022

P M Landergan F C A

For Landergan & Co Ltd
26 Burney Street
London
SE10 8EX

MAOZ UK

England & Wales - Charity number 1076084

Accounts

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2020

MAOZ UK

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15
Independent examiner's report	16 - 17

MAOZ UK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS for the year ended 31 December 2020

Trustees

Mr Dan Delap
Mrs Gerry Griffin
Mr Wilfred Wong
Mrs Miriam Beattie (resigned 7/7/2020)
Mrs Shira Sorko-Ram (resigned 7/7/2020)
Mr Niall Griffin (resigned 7/7/2020)
Mrs Helen Delap
Mr Brian Greenaway
Mr Philip Herklots
Mr David Hoffbrand (appointed 19/10/2020)
Mr Kobi Ferguson (appointed 9/7/2020)

Charity registered number

1076084

Principal office

Unit 6, Station Court,, Station Approach, Borough Green, Kent, TN15 8BG

Accountant

P M Landergan FCA, 26 Burney Street, London, SE10 8EX

MAOZ UK

TRUSTEES' REPORT for the year ended 31 December 2020

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2020 to 31 December 2020.

OBJECTIVES AND ACTIVITIES

POLICIES AND OBJECTIVES

The objects of the charity are: -

(a) The advancement of the gospel of Yeshua (Jesus) the Messiah primarily among Jews but also among Gentiles in the UK, Europe, Israel and elsewhere by

- promoting the knowledge and understanding of the Bible by teaching, preaching and the provision of literature
- providing services for the worship of God and the celebration of the biblical festivals and feasts
- promoting the knowledge amongst Christians of the teaching of the Bible, concerning the place of the Jewish people in the purposes of God.

(b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the United Kingdom, Israel and in such other parts of the world as the Trustees may from time to time think fit.

There have been no changes in the objectives since the last annual report....

ACTIVITIES FOR ACHIEVING OBJECTIVES

ACTIVITIES

Maoz UK have now been in their offices in Sevenoaks for 2 years.

Our team consists of Brian and Elizabeth Greenaway, as well as our Finance Administrator and Office Administrator. During 2020 the trustees agreed to employ a Maoz UK Ambassador for 2 days a week, to develop our links with young leaders and increase our representation across the UK. He is based in the Manchester area. It was a considerable financial investment, however, as we look across the charity sector, and in particular our field, the average age of supporters is high. We needed to make an investment to ensure the longevity of the charity.

In common with the whole world, 2020 was a very different year. Brian and Elizabeth continued to come into the office during the whole pandemic time to administer the charity and ensure gifts were processed. We were pleased to report that there was a marked increase in income during 2020 which has continued into 2021. We are very grateful to our Finance Administrator who continued to administer the finances whilst working at home.

Maoz UK were pleased to be able to make a strong contribution to the emergency virus fund in Israel that was supporting many families in need there.

We further developed our receipting and acknowledgement process during this time with Elizabeth taking the lead on this. We believe this has been one contributory factor to our growth.

We are very grateful for the support of our trustees who have changed during 2020. David Hoffbrand has joined our board, and Kobi Ferguson has replaced Shira Sorko-Ram as the representative from Israel. .

PUBLIC BENEFIT

The Trustees have had regard to Charity Commission guidance on public benefit. Among our activities are relief of persons who are in conditions of need or hardship, the production of Messianic Jewish literature and music, support of Arab Christians, assistance to provide worship services and the celebration of Biblical festivals and aid to widows and school children in a remote region in India.

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2020

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Attendance at conferences and churches was very limited in 2020. However, the team were able to provide teaching and ministry to churches through zoom and recordings. We have taken several steps to increase our mailing lists and further develop our contacts with existing supporters. Brian And Elizabeth have been hosting monthly zooms for existing supporters. We have also explored other media possibilities, including advertising in Heart Magazine and seeing features on our work in other publications. The office also maintains the dedicated UK website, as well as a facebook page, Instagram account and twitter feed.

The aims of all these initiatives is to inform people of the work of Maoz as well as providing teaching on the Jewish roots of the Christian faith. Brian and Phil continue to contribute to the AOG Israel Mission Forum and are planning to meet twice a year (on zoom). Brian has developed strong links with the Elim church group, and Maoz are very grateful for their financial support for our coronavirus relief fund.

Our Maoz UK Ambassador started an initiative under the Maoz UK umbrella called Why Israel? As well as considerable networking he has started to host online meetings for young leaders to invite them on the journey of what Israel means to them and their churches. This has brought many fresh connections.

We continued to increase our regular contact with major donors to express our gratitude for their support.

We are also encouraging our supporters to send us their personal prayer requests, and we meet every week to pray for these.

We attended regular "Love Never Fails" meetings and prayer meetings as part of our policy to network with other ministries who work in, with and for Israel. We have also had discussions with our US and Israel offices about closer co operation to arrange visits of leaders to our offices in Israel to see our work there first hand.

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

FUND RAISING

Total income in 2020 was £336,322 an increase of £92,009 on £244,313 last year. No legacies were received for 2020 (2019 £20,000), we continue to work to raise awareness of this aspect of fundraising.

We sent £202,665 to support work in Israel and £7,781 to India, a total of £210,446 in 2020, compared to £122,822 last year.

SUPPORT COSTS

Support costs in 2020 were £90,607 compared to £86,847 in 2019.

FACTORS RELEVANT TO ACHIEVE OBJECTIVES

We are continuing to use our network of leaders to reach other leaders, and are grateful for connections and support at senior level in denominations and church streams.

We are encouraging partners to tell other people about our work and increase our database through recommendations.

We are also beginning to see fruit from Chip Kendall's connections and also seeing supporters come through email connections as we have approximately 250 people we email on a monthly basis.

Maoz Israel are changing shape and emphasis, we have to take this into account through our communications, in some cases this has impacted long term supporters with questions about the vision and direction of the ministry. We hope that these supporters will continue on the journey with us..

MAOZ UK

TRUSTEES' REPORT (continued) for the year ended 31 December 2020

FINANCIAL REVIEW

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

The charity is constituted by a declaration of trust (Maoz UK) dated 9 December 1997, supplementary declaration of trust dated 19 January 1999 and supplementary declaration of trust dated 24 May 1999.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The power of appointment or removal of trustees is vested in the Trustees themselves.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

All matters of policy are taken by the Trustees while day to day decisions on administrative matters are taken by associates.

RELATED PARTY RELATIONSHIPS

The charity co operates closely with Maoz Ministries in USA and Israel.

RISK MANAGEMENT

The Trustees have assessed the major risks, including COVID 19, to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

**TRUSTEES' REPORT (continued)
for the year ended 31 December 2020**

TRUSTEES' RESPONSIBILITIES STATEMENT

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

.....
Mr Brian Greenaway
Trustee

.....
Mr Philip Herklots
Trustee

MAOZ UK

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
INCOME FROM:					
Donations and legacies	2	215,163	121,159	336,322	244,313
TOTAL INCOME		<u>215,163</u>	<u>121,159</u>	<u>336,322</u>	<u>244,313</u>
EXPENDITURE ON:					
Charitable activities	4	191,789	109,264	301,053	209,669
TOTAL EXPENDITURE	5	<u>191,789</u>	<u>109,264</u>	<u>301,053</u>	<u>209,669</u>
NET INCOME BEFORE TRANSFERS		<u>23,374</u>	<u>11,895</u>	<u>35,269</u>	<u>34,644</u>
Transfers between Funds	12	(4,666)	4,666	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		<u>18,708</u>	<u>16,561</u>	<u>35,269</u>	<u>34,644</u>
NET MOVEMENT IN FUNDS		<u>18,708</u>	<u>16,561</u>	<u>35,269</u>	<u>34,644</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>74,297</u>	<u>14,298</u>	<u>88,595</u>	<u>53,951</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>93,005</u></u>	<u><u>30,859</u></u>	<u><u>123,864</u></u>	<u><u>88,595</u></u>

The notes on pages 8 to 15 form part of these financial statements.

MAOZ UK

BALANCE SHEET
as at 31 December 2020

	Note	£	2020 £	£	2019 £
CURRENT ASSETS					
Debtors	10	29,260		12,231	
Cash at bank and in hand		98,676		79,317	
		127,936		91,548	
CREDITORS: amounts falling due within one year					
	11	(4,072)		(2,953)	
NET CURRENT ASSETS			123,864		88,595
NET ASSETS			123,864		88,595
CHARITY FUNDS					
Restricted funds	12		30,859		14,298
Unrestricted funds	12		93,005		74,297
TOTAL FUNDS			123,864		88,595

The financial statements were approved by the Trustees on and signed on their behalf, by:

.....
Mr Brian Greenaway

.....
Mr Philip Herklots

The notes on pages 8 to 15 form part of these financial statements.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Maoz UK constitutes a public benefit entity as defined by FRS 102.

1.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020**

1. ACCOUNTING POLICIES (continued)

1.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

1. ACCOUNTING POLICIES (continued)

1.8 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	215,163	121,159	336,322	224,313
Legacies	-	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	215,163	121,159	336,322	244,313
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2019	146,148	98,165	244,313	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

3. SUPPORT COSTS

	Activities £	Total 2020 £	Total 2019 £
Secretarial Expenses	11,577	11,577	9,600
Rental and office	6,829	6,829	7,455
Postage and stationery	20,315	20,315	20,536
Travelling	2,420	2,420	5,541
Other Expenses	258	258	271
Telephone	897	897	1,028
Development costs	10,602	10,602	3,873
Bank charges	927	927	761
Computer costs	1,827	1,827	1,815
Wages and salaries	33,794	33,794	34,000
National insurance	-	-	806
	<hr/>	<hr/>	<hr/>
	89,446	89,446	85,686
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2019	85,686	85,686	
	<hr/> <hr/>	<hr/> <hr/>	

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

4. GOVERNANCE COSTS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Examiners Fee	864	-	864	864
Insurance	297	-	297	297
	<u>1,161</u>	<u>-</u>	<u>1,161</u>	<u>1,161</u>

5. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2020 £	Other costs 2020 £	Total 2020 £	Total 2019 £
Direct costs	33,794	266,098	299,892	208,508
Governance	-	1,161	1,161	1,161
	<u>33,794</u>	<u>267,259</u>	<u>301,053</u>	<u>209,669</u>
Total 2019	<u>34,806</u>	<u>174,863</u>	<u>209,669</u>	

6. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Grant funding of activities 2020 £	Support costs 2020 £	Total 2020 £	Total 2019 £
Direct costs	210,446	89,446	299,892	208,508
Total 2019	<u>122,822</u>	<u>85,686</u>	<u>208,508</u>	

7. NET INCOME/(EXPENDITURE)

During the year, a Trustees received payments of £33,794 for duties in addition to those as a trustee (2019 1 Trustee - £34,000).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, three Trustees received reimbursement of expenses £1,102 (2019- £3,647.)

8. EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 864 (2019 - £ 864). - -

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

9. STAFF COSTS

Staff costs were as follows:

	2020 £	2019 £
Salaries and fees	33,794	34,000
Social security costs	-	806
	<u>33,794</u>	<u>34,806</u>

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Administration	2	2

Average headcount expressed as a full time equivalent:

	2020 No.	2019 No.
Administration and development	2	2

No employee received remuneration amounting to more than £60,000 in either year.

10. DEBTORS

	2020 £	2019 £
Other debtors - Gift Aid Tax Recoverable	<u>29,260</u>	<u>12,231</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	4,072	2,379
Other taxation and social security	-	574
	<u>4,072</u>	<u>2,953</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Brought £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS					
General Funds - all funds	74,297	215,163	(191,789)	(4,666)	93,005
RESTRICTED FUNDS					
I Stand With Israel	4,476	59,708	(53,285)	-	10,899
Hebrew Literature	2,838	9,948	(12,464)	-	322
Tifferet Yeshua	196	4,302	(3,979)	-	519
Conferences & teenagers	-	15,014	(9,859)	-	5,155
Aliyah	-	11	(11)	-	-
Internet/ evangelism	75	5,560	(5,511)	-	124
India	4,412	8,346	(7,781)	-	4,977
Ebenezer	2,181	13,248	(16,232)	4,666	3,863
I D F	120	22	(142)	-	-
Feed Tel Aviv (Covid)	-	5,000	-	-	5,000
	14,298	121,159	(109,264)	4,666	30,859
Total of funds	88,595	336,322	(301,053)	-	123,864

The restricted funds relate to various projects being run by Maoz Israel as detailed below:

I Stand With Israel Supports poor needy Jewish and Arab believers throughout Israel

Hebrew Literature Translates and produces Bibles, Gospel books, tapes and CDs in Hebrew

Tifferet Yeshua Invests in the work and growth of a congregation in Tel Aviv

Conferences and teenagers :- Organising and subsidizing camps and conferences

Aliyah – Relates to a Project at the Aliyah Return Centre in the Galilee.

Internet / Evangelism : Development of evangelism through the internet

India supports small churches and their pastors, helps pay teachers salaries, gives small regular payments to widows in a deprived rural area in Andrah Pradesh

Ebenezer Ethiopian congregation that we support, plus support for Hand of Love Project

Sahknini - Support for a project to help Arab musicians produce a CD.

IDF – Netivah projects help young believers prepare spiritually for National Service. .

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

12. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
General Funds - all funds	46,847	146,148	(118,698)	74,297
RESTRICTED FUNDS				
I Stand With Israel	2,501	41,472	(39,497)	4,476
Hebrew Literature	1,002	17,946	(16,110)	2,838
Tifferet Yeshua	115	6,397	(6,316)	196
Conferences & teenagers	-	2,968	(2,968)	-
Aliyah	-	3,105	(3,105)	-
Internet/ evangelism	26	1,197	(1,148)	75
India	3,168	6,281	(5,037)	4,412
Ebenezer	292	14,018	(12,129)	2,181
Sakhini	-	715	(715)	-
I D F	-	4,066	(3,946)	120
	<u>7,104</u>	<u>98,165</u>	<u>(90,971)</u>	<u>14,298</u>

SUMMARY OF FUNDS - CURRENT YEAR

	<i>Brought £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
General funds	74,297	215,163	(191,789)	(4,666)	93,005
Restricted funds	14,298	121,159	(109,264)	4,666	30,859
	<u>88,595</u>	<u>336,322</u>	<u>(301,053)</u>	<u>-</u>	<u>123,864</u>

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
General funds	46,847	146,148	(118,698)	74,297
Restricted funds	7,104	98,165	(90,971)	14,298
	<u>53,951</u>	<u>244,313</u>	<u>(209,669)</u>	<u>88,595</u>

MAOZ UK

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	100,482	27,454	127,936
Creditors due within one year	(4,072)	-	(4,072)
Difference	(3,405)	3,405	-
	<u>93,005</u>	<u>30,859</u>	<u>123,864</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	77,250	14,298	91,548
Creditors due within one year	(2,953)	-	(2,953)
	<u>74,297</u>	<u>14,298</u>	<u>88,595</u>

14. RELATED PARTY TRANSACTIONS

	2020 £	2019 £
Freelance services by a Trustee	-	2,400
	<u>-</u>	<u>2,400</u>

MAOZ UK

INDEPENDENT EXAMINER'S REPORT for the year ended 31 December 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAOZ UK (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)
for the year ended 31 December 2020**

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 22 July 2021

P M Landergan F C A

For Landergan & Co Ltd
26 Burney Street
London
SE10 8EX