

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2022

MAOZ UK

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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

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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>79,272</u>	<u>27,974</u>	<u>107,246</u>	<u>130,417</u>

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

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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)	
			<u>107,246</u>		<u>130,417</u>
NET CURRENT ASSETS					
			<u>107,246</u>		<u>130,417</u>
NET ASSETS			<u><u>107,246</u></u>		<u><u>130,417</u></u>
CHARITY FUNDS					
Restricted funds	13		27,974		19,418
Unrestricted funds	13		79,272		110,999
			<u>107,246</u>		<u>130,417</u>
TOTAL FUNDS			<u><u>107,246</u></u>		<u><u>130,417</u></u>

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.

**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.

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	391,367	-	391,367	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>
	119,554	119,554	102,548
	<hr/>	<hr/>	<hr/>
Total 2021	102,548	102,548	
	<hr/>	<hr/>	

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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).

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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>

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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.

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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

	<i>Brought £</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>

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>

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.

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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