

MAOZ UK

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2024

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 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.

**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.

**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 £	As restated 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.

**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.

**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.

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/>	

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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
	-	-	-	23,076
<i>Total 2023</i>	23,076	-	23,076	

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
	122,482	122,482	120,189
<i>Total 2023</i>	120,189	120,189	

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
	4,393	-	4,393	1,897

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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 £	Total 2023 £
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>
Total 2023	<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 £	Total 2023 £
Direct costs	286,441	122,482	408,923	348,044
Total 2023	<u>227,855</u>	<u>120,189</u>	<u>348,044</u>	

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £	2023 £
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 - £ -).

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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
	<u>38,747</u>	<u>38,747</u>

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

	2024 No.	2023 No.
Administration	1	1

Average headcount expressed as a full-time equivalent:

	2024 No.	2023 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)
	<u>240,338</u>
At 31 December 2024	
DEPRECIATION	
At 1 January 2024 and 31 December 2024	-
	<u>-</u>
NET BOOK VALUE	
At 31 December 2024	<u>240,338</u>
At 31 December 2023	<u>-</u>

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

13. DEBTORS

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
RESTRICTED FUNDS					
Israel	45,746	117,619	(148,648)	-	14,717
India	8,855	6,142	(6,440)	-	8,557
	<u>54,601</u>	<u>123,761</u>	<u>(155,088)</u>	<u>-</u>	<u>23,274</u>
Total of funds	<u>454,833</u>	<u>432,337</u>	<u>(413,316)</u>	<u>(59,662)</u>	<u>414,192</u>

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 Andrah Pradesh

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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>

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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

	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>

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.

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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