

REGISTERED COMPANY NUMBER: 08321795 (England and Wales)
REGISTERED CHARITY NUMBER: 1152340

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
MARS ORG. LTD

Venitt and Greaves
Statutory Auditors
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

MARS ORG. LTD

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Report of the Trustees	1 to 10
Report of the Independent Auditors	11 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 24

MARS ORG. LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Objectives and aims

MARS was founded in 2012 by Rabbi Hershel Grunfeld, after having gone through crisis after crisis when supporting two close relatives through critical illness. He realised the need for medical advocacy and support, and began reaching out to others suffering life threatening medical emergencies. Before he knew it, this ad hoc help had grown into a fully-fledged, multi-faceted support organisation.

Simply put, the goal of MARS became that 'the patient should understand the doctor, and the doctor should understand the patient'. In other words, MARS is helping patients navigate the complex world of medicine and physical health and advocating for the best care available. At the same time, MARS is ensuring that the medical team understand the needs of the patient; especially those with unique cultural, religious and/or linguistic needs.

MARS provides patients with comprehensive medical and financial support. We provide guidance on medical cases ranging from minor to major, earning the trust and respect from the local and medical communities.

For patients who are trying to reach a diagnosis, or those who have recently received a diagnosis, MARS is often their starting point as they struggle to navigate unfamiliar terrain. MARS clearly maps and explains the next steps, supporting every patient according to their unique needs and circumstances.

In the past years I have managed to provide numerous in-house consultations for patients and their families giving them the time they need for us to guide them in their medical journey. This made us extend our premises to include a comfortable consultation room as well as employing more trained staff to facilitate these sessions. These meetings in our new conference room have proven to be very beneficial and the ability to increase this service to more people greatly benefited patients.

Patient Testimonials:

"I have personally been helped by the organisation MARS and I can testify as well for many people in my constituency. MARS is an excellent and praiseworthy organisation that helps people navigates through the difficulties of illness in a sensitive and efficient manner. I would personally recommend anyone having an issue to turn to MARS for assistance." (Simcha Steinberger, conservative councillor in Hackney, North London.)

"We would like to express our immense appreciation to you for all the support and devotion you extended when our daughter was undergoing surgery. You gave us your time, effort and dedication on so many occasions. During that very stressful time, this support made a tremendous difference to us. Thank you for being so understanding of our need to seek a top doctor. Without your input we would have been totally lost with no clue where to go. Our daughter is doing very well now. The staff at her follow up appt pointed out to us how impressed they were by all the effort invested in this child."

(Mother of patient)

"I was very touched by your extreme dedication when needing advice in my medical situation. "

(Community Rabbi)

Respected by top professionals:

Our team of knowledgeable staff and volunteers communicate with top doctors in a most professional manner. This has earned us great respect by many leading health professionals.

Doctors' Endorsements:

"Healthcare is a complex maze that is next to impossible to navigate without assistance. MARS offers an essential service helping patients reach the right specialist first time to provide the most cost effective healthcare to get the best outcome possible".

Mr Andy Goldberg OBE MBBS MD FRCS (Tr & Orth)

MARS ORG. LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

"I would heartily recommend MARS Org to any family or patient who needs support in navigating the complex world of healthcare. My patients tell me how much they value the support that MARS Org provides them and the personal attention that Rabbi Grunfeld has in helping manage cases and directly communicates with patients and relatives. "

Dr James Teo MA MB FRCP PhD

"MARS Org provides support for young patients and families as well as a link to clinicians who can advise on care to improve the patient journey through the complexities of medical practice."

Dr Stephen Marks

Reader and Consultant in Paediatric Nephrology University College London Great Ormond Street Institute of Child Health, London, UK

"I have been giving advice to patients from MARS for the last 5 years and have always been impressed by the careful attention to detail by the Medical Director and his team. I am often asked as a second opinion when a patient has been advised elsewhere. In my experience the MARS team are determined to understand the logic behind any recommendations, to ensure there are no better alternatives and to make sure the patient is pointed towards the right practitioner for treatment. It is a level of service that others should aspire to. "

Alan Farthing MD FRCOG Consultant Gynaecological surgeon and oncologist

"The Medical Advocacy & Referral Service (MARS) under the direction of Rabbi Grunfeld is an outstanding service that has helped and supported an innumerable number of patients over the years. The assistance they provide is something above and beyond that of current medical services. I believe that patients have truly benefited from such a bespoke service as MARS not only facilitates but also identifies the deemed best medical specialist for the patient's needs. Rabbi Grunfeld is extremely honest and hard-working. He always has the patient's best interests at heart. I would wholeheartedly recommend him and his team. All patients should consider their service if needed."

Mr Christopher Chan BSc PhD FRCS

Consultant colorectal surgeon

"I have been involved in the specialist care of patients referred through MARS for a number of years. I have found the service to be consistently efficient, responsive, and clinically astute. Receiving prompt and optimal care is clearly central to the service, and my experience is that this is delivered to a very high standard."

Dr George Webster BSc MD FRCP

Consultant Gastroenterologist and Hepatologist

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

Struggling with illness is like climbing Mount Everest, alone, on a foggy day and on a narrow path full of stones and other obstacles. Every decision is taken with fear and confusion but can be critical.

We at MARS try to walk along, take away the loneliness, shine the way and explain the challenges. It is still not easy but at least no one is alone.

At MARS, a typical day can involve a wide range of issues, spanning many different aspects of medicine and physical health. Helping people with no internet access receive additional information on their medical challenge to be able to make conscious choices.

With our global network we offer options to research treatment routes for rare medical disorders and genetic conditions. Furthermore there are cases where we advise women who have received a prenatal diagnosis regarding a foetal condition or given birth to a child with a congenital condition.

Additionally we support cancer patients, patients with CHD, patients suffering from organ failure or post-COVID symptoms. Overall, we will address anything that may impair a person's physical health and well-being.

Along with their overwhelming emotions, patients are often faced with a number of practical challenges that compound an already challenging situation:

The NHS has limited manpower and resources, so that even prior to COVID, the average waiting time for some urgent referrals could be as long as 6 months. Months that can spell the difference between life and death.

Patients may have difficulties understanding their medical diagnosis and prognosis. Whether this is due to difficulty with the medical jargon and terms, or - for the many immigrants to the UK - a simple linguistic obstacle, the confusion does not lend itself to smooth and quality care.

Medical teams are often not familiar with the traditional values and culture of the patient. This creates friction and erodes critical trust between them and the patient.

Medical practitioners try their best, but may not have the resources available to access out-of-the box treatment options, that could possibly be the patient's only hope.

At MARS, we will step in and provide both emotional and practical support to give patients a higher standard of care, as elaborated on below:

1) Advocacy and Connections - We use the connections we've made with doctors across the UK (and across the globe, if need be), to match patients with the doctor most suited for their specific situation. We also help expedite urgent referrals and treatments.

2) Funding - We help fund private treatment, additional costs and medical transfers where needed, so that money is never the reason for not getting the most appropriate and effective treatment.

3) Guidance and Assistance - When a patient reaches out to us, we will designate a dedicated liaison who will guide them and support them throughout their medical journey.

4) Medical Records Review - Sometimes, a patient will benefit from receiving a second medical opinion and review of their prognosis. We help them obtain this second (or even third or fourth opinion) from specialists across the globe, to obtain a better understanding of the best course of action.

5) Medical Research - We strive to keep abreast of the latest medical breakthroughs, developments, treatments and trials. We study the latest research and attend medical conferences and meetings alongside doctors so that we can guide patients on the best path for them. Sometimes this could mean advocating for patients to join medical trials that may be their last or only option. At other times, this may mean supporting patients who are groping in the dark with rare illnesses to find the little-known specialist or treatment option.

MARS ORG. LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

6) Holiday Clinics - We fund private local walk in GP clinics during public holidays when there is a reduction in GP services.

7) Dedicated Case Workers - We provide patients who have long-term health conditions with a dedicated case worker who becomes familiar with their case and supports them. This ensures a continuity and consistency of care.

8) Medical Transfers - When a visitor falls ill in the UK, we can arrange for their return home for treatment. In rare cases, we also arrange medically safe transfers to enable patients to access specialised treatment abroad.

9) 24/7 Crisis intervention - A medical crisis can happen at any time, and our intervention team is there to support anyone 24/7.

10) Raising Awareness - We work to raise the awareness in the local community on critical healthcare issues. This is especially important as many local people do not have access to regular media. Information is prepared in different languages with up to date information on relevant issues.

The financial results of the company's activities for the year ended 31 December 2020 are fully reflected in the attached financial statements together with the notes thereon.

The charity raised £1,353,063 (2019: £501,482) in donations and grants.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit, when reviewing the charity's aims and objectives, and in planning future activities and setting grant making policy for the year.

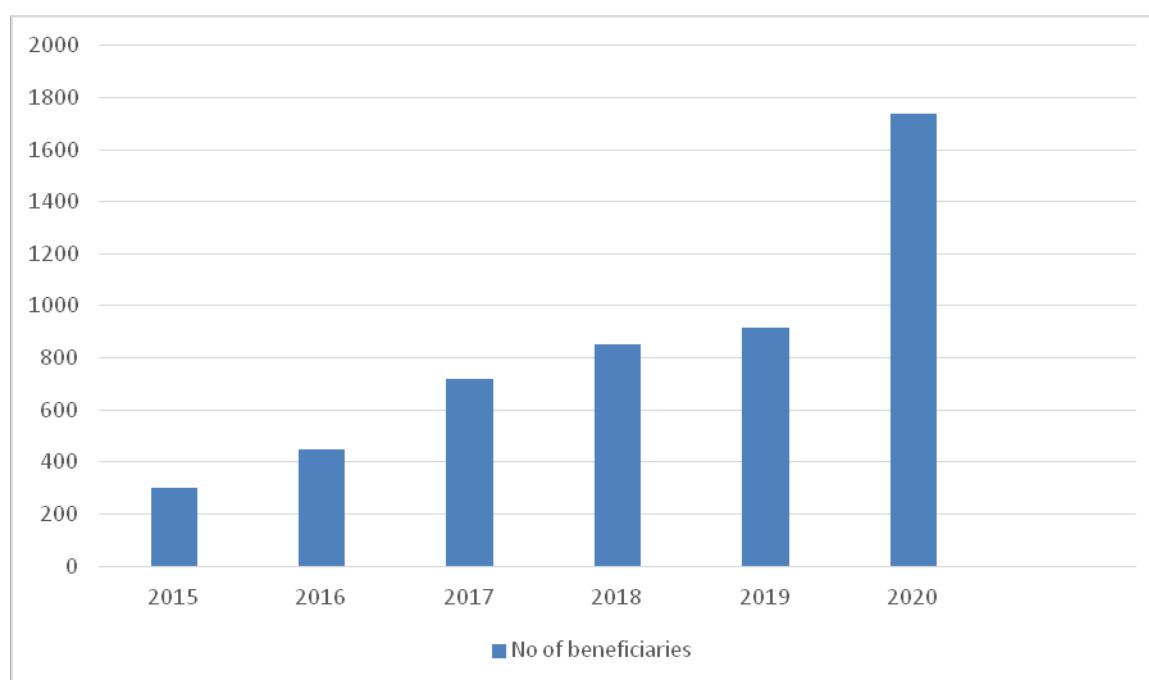
MARS serves people from ethnic minority communities, focusing particularly, but not exclusively, on the Orthodox Jewish Community. This community has unique religious and cultural needs that may be unfamiliar to the medical world. This community also includes recent immigrants to the UK, meaning that both the language and the culture are unfamiliar to them.

Geographically, we are based in London, but we receive calls from all over England and have liaison officers located in other areas of the UK such as Essex, Manchester and Gateshead.

COVID-19

COVID has challenged and stretched organisations in ways we could never have imagined, and MARS has become a leading critical resource in the community's struggle with the pandemic.

In 2020 we supported 1,740 beneficiaries, almost twice the number of users in 2019 (see graph).



However, it was not only the quantity of calls that was unprecedented. As the needs of the local community became clearer, we did our best to respond speedily and practically:

- 1) MARS purchased oxygen tanks for front line licensed organisations such as Hatzolah, Ezra Umarpeh, referring patients in need of oxygen tanks and other medical equipment. Additionally, we sent out qualified medical volunteers to monitor and support patients and their families.
- 2) In the most difficult circumstances, MARS liaised with hospitals to arrange for designated volunteers to visit patients (many of whom did not speak English), to support them and become their point of contact with their families.
- 3) MARS operated a COVID Helpline which managed 1,000's of calls. There were specialists available who spoke in English, Yiddish, Hebrew and French to ensure that people had access to medical and legal advice.

MARS ORG. LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

4) MARS liaised with hospitals and raised cultural awareness on the unique needs of Jewish patients. Whilst there were stringent rules on hospital access, MARS tried to ensure that families of patients were being supported. As many patients had no internet-accessible devices, we provided WellTab Tablets enabling families to be connected to patients 24 hours a day.

5) MARS arranged food parcels for families with ill members and for patients in hospital.

6) Dr Noimark provided training to our call centre volunteers to ensure that the basic information given was accurate and that patients affected by COVID were given maximum support.

7) After liaising with Royal London Hospital, University College Hospital and Homerton Hospital, MARS donated 10 CPAP Ventilators to the Royal London Hospital. This was besides showing recognition to front line service providers of the NHS, through meetings, trainings and acknowledging their services through local media.

8) MARS undertook a COVID Study to understand more about transmission of Coronavirus (SARS-CoV2/COVID19) within the Charedi Community in conjunction with and sponsored by The London School of Hygiene and Tropical Medicine. Over 786 families took part. Results were published and contributed to promoting awareness within families, schools, synagogues and social welfare organisations.

9) Press releases, Research findings and acknowledgement of front line providers were communicated to local and national media through The PR Company.

Grantmaking

Grants are made at the discretion of the trustees and in accordance with the principal objectives of the charity.

Appeal letters are received from, and personal visits made by representatives of Jewish charitable, religious and educational institutions. These requests are then considered by the trustees and grants are made in accordance with trustees decisions.

All applications receive the fullest and most careful consideration.

Volunteers

Mars works in partnership with other medical and welfare organisations, including the NHS and other local social welfare organisations across England.

On a global level, MARS has a range of contacts with other medical advocacy activists in both Europe and the USA, to ensure that all their clients can access the best possible care, irrespective of geographical boundaries.

Staff and volunteers receive ongoing in-service training on how to manage and handle telephone requests and research medical information. They are also regular attendees at national and international medical conferences to ensure that they are up-to-date with newly-released medical information and cutting-edge technology.

MARS ORG. LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We measure outcomes based on feedback from service users, medical professionals (as on our website) and local community leaders. We use this feedback to refine and improve our services for current and future patients.

In the past 12 months we have:

- responded to 32,340 phone calls
- opened 1,740 cases, many of which have had very positive outcomes.

The following case study shows just one example how MARS provided hope and facilitated successful care in a bleak situation:

Mr S (52 years old) was diagnosed with bowel cancer. The doctors gave him a 30% chance of survival with a planned protocol of treatment. MARS managed to get two further opinions on the treatment plan and with surgery and treatment, his chance of survival was raised to 85%. Today he is alive, in remission and a happy father enjoying his time with his children.

MARS is gratified to be endorsed by many leading local medical practitioners (see website for details):

"We have heard about some of the excellent support the MARS service has provided to patients, carers and families, through partnership with our NHS hospitals and primary care services" Ruth May, Chief Nursing Officer, England

"Thank you for all the help and support you are offering to patients... Moreover, the organisation has been offering good advice for doctors and other hospital staff. Especially in the past difficult weeks during the coronavirus epidemic." Prof. Marcel Levi, MD PhD FRCP Chief Executive and Professor of Medicine, University College London Hospitals.

"Thank you for the kind and generous donation by MARS ORG of CPAP machines and consumables... These machines have helped us to better care for our patients and are well appreciated by everyone in the department." Dr Michael Kim, Consultant in Emergency Medicine, The Royal London Hospital

Fundraising activities

The principal funding sources for the charity are currently by way of donations from the public and some grant funding from trust funders. During 2020, the charity was unable to rely on traditional fundraising events and therefore had to significantly increase its fundraising budget to meet its funding targets. It is the aim of the Trustees to build on the success of the individual donor fundraising in 2020 to build a sustainable income for the future.

FINANCIAL REVIEW

Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure. Budgeted expenditure for 2021 is £1,200,000 and therefore the target is £300,00 to £600,00 in unrestricted reserve funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the charity of £212,468 therefore falls short of this target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Trustees are aware that it is unlikely that the target range can be reached for at least two years. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

MARS ORG. LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

Our plans for the next 5 years to help us both expand our services, reach more people, and improve medical services for the community in general include:

- 1) Investing in developing new case management software, to ensure greater efficiency
- 2) Employing additional staff to meet the growing need and support more patients, carry out additional research, and network more widely and effectively with medical professionals.
- 3) Liaising with the NHS PR department and individual doctors to increase their understanding of how health legislation affects ethnic minority communities, for example with end-of-life issues.
- 4) Increasing capacity to provide more financial support with medical expenses.
- 5) Facilitating support groups for cancer patients and their families.
- 6) Providing more staff training from top medical professionals.

On behalf of our staff, volunteers and beneficiaries we would like to thank our donors. Your generous support has helped us be there for our community at critical times and give them the emotional and practical support when they needed it most.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by Companies Act 2006.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08321795 (England and Wales)

Registered Charity number

1152340

Registered office

115 Craven Park Road
London
N15 6BL

Trustees

H Grunfeld
J Herzka
P Weinberger

MARS ORG. LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

MALCOLM VENITT

A.C.A

Venitt and Greaves

Statutory Auditors

Chartered Accountants

115 Craven Park Road

South Tottenham

London

N15 6BL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Mars Org. Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Venitt and Greaves, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 11 October 2021 and signed on its behalf by:

H Grunfeld - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MARS ORG. LTD

Opinion

We have audited the financial statements of Mars Org. Ltd (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MARS ORG. LTD

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Venitt and Greaves
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
115 Craven Park Road
South Tottenham
London
N15 6BL

11 October 2021

MARS ORG. LTD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	951,418	401,645	1,353,063	501,482
Other trading activities	3	-	28,500	28,500	-
Total		951,418	430,145	1,381,563	501,482
EXPENDITURE ON					
Raising funds	4	91,031	-	91,031	15,980
Charitable activities	5				
Charitable		175,698	15,871	191,569	456,632
Covid support		-	254,518	254,518	-
Medical support		258,051	-	258,051	-
Medical support through congregations		79,924	11,000	90,924	-
Covid awareness		24,689	11,493	36,182	-
Sustenance packages		84,932	-	84,932	-
Covid research		1,804	19,143	20,947	-
Well tabs		12,105	-	12,105	-
Publications		24,485	-	24,485	-
Special case fund		-	23,472	23,472	-
Holiday (Yom Tov) Clinics		15,006	-	15,006	-
Other		14,770	-	14,770	-
Total		782,495	335,497	1,117,992	472,612
NET INCOME		168,923	94,648	263,571	28,870
RECONCILIATION OF FUNDS					
Total funds brought forward		43,545	-	43,545	14,675
TOTAL FUNDS CARRIED FORWARD		<u>212,468</u>	<u>94,648</u>	<u>307,116</u>	<u>43,545</u>

The notes form part of these financial statements

MARS ORG. LTD

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	12	36,438	-	36,438	34,723
CURRENT ASSETS					
Debtors	13	5,289	-	5,289	5,289
Cash at bank and in hand		<u>339,100</u>	<u>94,648</u>	<u>433,748</u>	<u>35,840</u>
		344,389	94,648	439,037	41,129
CREDITORS					
Amounts falling due within one year	14	<u>(118,359)</u>	<u>-</u>	<u>(118,359)</u>	<u>(32,307)</u>
NET CURRENT ASSETS		<u>226,030</u>	<u>94,648</u>	<u>320,678</u>	<u>8,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		262,468	94,648	357,116	43,545
CREDITORS					
Amounts falling due after more than one year	15	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>	<u>-</u>
NET ASSETS		<u>212,468</u>	<u>94,648</u>	<u>307,116</u>	<u>43,545</u>
FUNDS	17				
Unrestricted funds				212,468	43,545
Restricted funds				<u>94,648</u>	<u>-</u>
TOTAL FUNDS				<u>307,116</u>	<u>43,545</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

MARS ORG. LTD

BALANCE SHEET - continued
31 DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2021 and were signed on its behalf by:

H Grunfeld - Trustee

J Herzka - Trustee

P Weinberger - Trustee

The notes form part of these financial statements

MARS ORG. LTD

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	31.12.20 £	31.12.19 £
Cash flows from operating activities			
Cash generated from operations	1	<u>265,131</u>	<u>38,902</u>
Net cash provided by operating activities		<u>265,131</u>	<u>38,902</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(9,259)</u>	<u>(39,076)</u>
Net cash used in investing activities		<u>(9,259)</u>	<u>(39,076)</u>
Cash flows from financing activities			
New loans in year		50,000	-
Loan repayments in year		<u>(3)</u>	<u>-</u>
Net cash provided by financing activities		<u>49,997</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		305,869	(174)
Cash and cash equivalents at the beginning of the reporting period	2	<u>35,840</u>	<u>36,014</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>341,709</u></u>	<u><u>35,840</u></u>

The notes form part of these financial statements

MARS ORG. LTD

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.20 £	31.12.19 £
Net income for the reporting period (as per the Statement of Financial Activities)	263,571	28,870
Adjustments for:		
Depreciation charges	7,547	6,606
(Decrease)/increase in creditors	<u>(5,987)</u>	<u>3,426</u>
Net cash provided by operations	<u><u>265,131</u></u>	<u><u>38,902</u></u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.12.20 £	31.12.19 £
Cash in hand	2,921	2,921
Notice deposits (less than 3 months)	430,827	32,919
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(92,039)</u>	<u>-</u>
Total cash and cash equivalents	<u><u>341,709</u></u>	<u><u>35,840</u></u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	35,840	397,908	433,748
Bank overdraft	<u>-</u>	<u>(92,039)</u>	<u>(92,039)</u>
	<u><u>35,840</u></u>	<u><u>305,869</u></u>	<u><u>341,709</u></u>
Debt			
Debts falling due after 1 year	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total	<u><u>35,840</u></u>	<u><u>255,869</u></u>	<u><u>291,709</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	1,252,495	501,482
Grants	<u>100,568</u>	<u>-</u>
	<u><u>1,353,063</u></u>	<u><u>501,482</u></u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Research grant	34,250	-
Special case fund	48,056	-
Other grants	<u>18,262</u>	<u>-</u>
	<u><u>100,568</u></u>	<u><u>-</u></u>

MARS ORG. LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Sales	<u>28,500</u>	<u>-</u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Fundraising costs	<u>91,031</u>	<u>15,980</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Charitable	183,170	314	8,085	191,569
Covid support	254,518	-	-	254,518
Medical support	258,051	-	-	258,051
Medical support through congregations	90,924	-	-	90,924
Covid awareness	36,182	-	-	36,182
Sustenance packages	84,932	-	-	84,932
Covid research	20,947	-	-	20,947
Well tabs	12,105	-	-	12,105
Publications	24,485	-	-	24,485
Special case fund	23,472	-	-	23,472
Holiday (Yom Tov) Clinics	<u>15,006</u>	<u>-</u>	<u>-</u>	<u>15,006</u>
	<u>1,003,792</u>	<u>314</u>	<u>8,085</u>	<u>1,012,191</u>

6. GRANTS PAYABLE

	31.12.20	31.12.19
	£	£
Charitable	<u>314</u>	<u>-</u>

MARS ORG. LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. SUPPORT COSTS

	Management £	Finance £	Human resources £	Governance costs £	Totals £
Other resources expended	-	2,423	7,547	4,800	14,770
Charitable	<u>8,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,085</u>
	<u>8,085</u>	<u>2,423</u>	<u>7,547</u>	<u>4,800</u>	<u>22,855</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20 £	31.12.19 £
Auditors' remuneration	4,800	-
Depreciation - owned assets	<u>7,544</u>	<u>6,606</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

10. STAFF COSTS

	31.12.20 £	31.12.19 £
Wages and salaries	<u>53,375</u>	<u>38,750</u>
	<u>53,375</u>	<u>38,750</u>

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

	31.12.20	31.12.19
Staff members	<u>8</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

MARS ORG. LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	501,482	-	501,482
EXPENDITURE ON			
Raising funds	15,980	-	15,980
Charitable activities			
Charitable	456,632	-	456,632
Total	<u>472,612</u>	<u>-</u>	<u>472,612</u>
NET INCOME	28,870	-	28,870
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>14,675</u>	<u>-</u>	<u>14,675</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>43,545</u></u>	<u><u>-</u></u>	<u><u>43,545</u></u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2020	33,926	5,150	5,020	44,096
Additions	<u>-</u>	<u>5,500</u>	<u>3,759</u>	<u>9,259</u>
At 31 December 2020	<u>33,926</u>	<u>10,650</u>	<u>8,779</u>	<u>53,355</u>
DEPRECIATION				
At 1 January 2020	5,089	773	3,511	9,373
Charge for year	<u>4,325</u>	<u>1,481</u>	<u>1,738</u>	<u>7,544</u>
At 31 December 2020	<u>9,414</u>	<u>2,254</u>	<u>5,249</u>	<u>16,917</u>
NET BOOK VALUE				
At 31 December 2020	<u><u>24,512</u></u>	<u><u>8,396</u></u>	<u><u>3,530</u></u>	<u><u>36,438</u></u>
At 31 December 2019	<u><u>28,837</u></u>	<u><u>4,377</u></u>	<u><u>1,509</u></u>	<u><u>34,723</u></u>

MARS ORG. LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other debtors	1,300	1,300
Tax recoverable	<u>3,989</u>	<u>3,989</u>
	<u>5,289</u>	<u>5,289</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Bank loans and overdrafts (see note 16)	92,039	-
Other creditors	21,520	21,161
Loan account	-	9,858
Accrued expenses	<u>4,800</u>	<u>1,288</u>
	<u>118,359</u>	<u>32,307</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.20	31.12.19
	£	£
Bank loans (see note 16)	<u>50,000</u>	<u>-</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.12.20	31.12.19
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>92,039</u>	<u>-</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>50,000</u>	<u>-</u>

17. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	43,545	168,923	212,468
Restricted funds			
Restricted funds	-	94,648	94,648
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>43,545</u>	<u>263,571</u>	<u>307,116</u>

MARS ORG. LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	951,418	(782,495)	168,923
Restricted funds			
Restricted funds	430,145	(335,497)	94,648
TOTAL FUNDS	<u>1,381,563</u>	<u>(1,117,992)</u>	<u>263,571</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	14,675	28,870	43,545
TOTAL FUNDS	<u>14,675</u>	<u>28,870</u>	<u>43,545</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	501,482	(472,612)	28,870
TOTAL FUNDS	<u>501,482</u>	<u>(472,612)</u>	<u>28,870</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	14,675	197,793	212,468
Restricted funds			
Restricted funds	-	94,648	94,648
TOTAL FUNDS	<u>14,675</u>	<u>292,441</u>	<u>307,116</u>

MARS ORG. LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,452,900	(1,255,107)	197,793
Restricted funds			
Restricted funds	430,145	(335,497)	94,648
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,883,045</u>	<u>(1,590,604)</u>	<u>292,441</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.