MIGRANT OFFSHORE AID STATION (MOAS) UK

England & Wales · Charity number 1181822

Details

Status	Registered
Legal form	Charitable company
Company number	11622376
Registered	2019-01-31
Register	View on the Charity Commission register

Contact

Address	Carpenter Court 1 Maple Road Bramhall Stockport Cheshire SK7 2DH
Phone	07773395972
Website	www.moas.eu

Activities

Objects: The objects of the Charity are, for the public benefit, to save the lives of, and relieve the sickness and other suffering of, migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis, anywhere in the world, in particular but not exclusively by: (a) performing emergency rescue operations and providing aid and relief in response to armed conflicts, natural disasters and other humanitarian crises, including but not limited to rescuing and supporting migrants, refugees and others who have been injured, or who are at risk of injury or death, or who are otherwise suffering; and (b) raising awareness of issues relating to migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis, with the aim of developing public understanding of these issues.

Activities: to save the lives of migrants and refugees and to relieve their sickness and other suffering, anywhere in the world byperforming emergency rescue operations and providing aid and relief in response to humanitarian crises, including but not limited to rescuing migrants and refugees who are at risk of injury or death whilst in transit and raising awareness of migrant and refugee issues.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Bangladesh
- Italy
- Malta
- Ukraine
- United States
- Yemen
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£188,255	£406,780	-	-
2023-10-31	£663,352	£442,212	£334,428	0
2022-10-31	£350,252	£467,171	-	-
2021-10-31	£251,401	£77,076	-	-
2020-10-31	£161,289	£130,709	-	-

Trustees

Name	Role	Appointed
Peter Hinchliffe	Chair	2018-10-15
SUSAN HINCHLIFFE		2018-10-15

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MIGRANT OFFSHORE AID STATION (MOAS) UK

England & Wales - Charity number 1181822

Accounts

Docusign Envelope ID: 32C5B785-9FDC-47F3-88E1-4127092C9452

Company registration number: 11622376
Charity registration number: 1181822

Migrant Offshore Aid Station (MOAS) UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2024

Docusign Envelope ID: 32C5B785-9FDC-47F3-88E1-4127092C9452

Migrant Offshore Aid Station (MOAS) UK

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Migrant Offshore Aid Station (MOAS) UK

Reference and Administrative Details

Charity Registration Number	1181822
Company Registration Number	11622376
	The charity is incorporated in England.
Registered Office	Carpenter Court 1 Maple Road Bramhall Stockport Cheshire SK7 2DH
Independent Examiner	Francis Clark LLP Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
Solicitors:	Russell-Cooke Solicitors 2 Putney Hill London SW15 6AB

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Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland second edition - effective January 2019.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter Hinchliffe
	Susan Hinchliffe
	Regina Egle Liotta (resigned 12 June 2024)
	Christopher Catrambone (resigned 12 June 2024)

Objectives and activities

Objects and aims

The charitable objects of MOAS(UK) are set out in the Articles of Association:

To save the lives of, and relieve the sickness and other suffering of migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis anywhere in the world.

Objectives, strategies and activities

MOAS(UK) is an independent UK registered charity but it is worth noting that the Malta based charity, MOAS, with whom we work closely, celebrated its 10th anniversary in 2024. Since its creation in 2014, MOAS has saved over 200,000 lives from sea rescues in the Mediterranean and Aegean Sea to the provision of aid in conflict zones like Sudan, Yemen, Somalia and Ukraine.

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Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Ukraine Mission

The main focus for MOAS(UK) in 2024 was the continuation of the vital medical mission in Ukraine. This is now overwhelmingly dedicated to the evacuation of critically injured soldiers from the front line and providing life-saving medical care. Since the start of the full-scale invasion, MOAS has evacuated over 63,000 patients using its fleet of 50 ambulances and 150 Ukrainian doctors, nurses and drivers.

The Ukraine mission is based around the fleet of emergency response vehicles with different specifications and capacities, including mobile medical team base units, critical care transport vehicles, secure resupply and logistics vehicles and personnel deployment vehicles. The vehicles are equipped with portable medical supplies, stocks of pharmaceuticals and state of the art equipment that allows the teams to provide both basic and advanced life support, advanced clinical interventions, transport and triage, as well as some more expanded critical care medical interventions as and when needed. Each vehicle is manned by two licensed medical personnel and a local driver/cultural mediator. As many patients as possible are triaged, treated and released in the field, but the most critical and high-risk cases are then transported by MOAS teams in critical care transport vehicles to higher echelons of care, away from the front lines, for surgery and further intervention.

In August 2024, one of MOAS's frontline bases in eastern Ukraine was struck by a Russian attack, narrowly missing the 19 medics and personnel inside. The blast caused significant damage, including a fire that destroyed critical medical equipment, as well as damaging two of MOAS's ambulances. All staff sought safety in the shelter and only sustained minor injuries from flying debris. This marked the first time MOAS was directly hit during its 2.5 years of operations near the frontline.

The role of MOAS(UK) during this period has been the processing of donations received primarily from USA and UK in order to support the Ukraine mission. MOAS(UK) is kept up to date with the mission through regular contact with the MOAS Head of the Ukraine mission based in Kiev and with MOAS in Malta.

Unfortunately, the life-saving mission in Ukraine is facing a funding crisis as donor sources run dry. The operation costs around $1 million per month and unless new sources of funding can be found quickly the mission will be closed down. This does not affect the financial viability of the other charitable work.

Yemen Somalia and Sudan

The need for humanitarian aid deliveries to other troubled parts of the World has certainly not diminished and nutritional aid has been sent to Somalia and Sudan. This was supplemented by medical aid parcels to Sudan.

Training and Disaster Risk Reduction

MOAS remains committed to Resilience-building and Disaster Risk Reduction for vulnerable communities, such as refugees, worldwide. MOAS provides consultancy services, technical advice and specific equipment which assist local partners respond to the issues posed by water and fire in refugee camps worldwide.

MOAS provides technical advice to volunteers in refugee camps and nearby hostcommunities. The training prepares volunteers to face emergency situations with proper preparation and response. More than 3,000 volunteers have been provided with training and technical advice on fire and water safety. All this is done with the support of international organisations on the ground and in collaboration with local partners.

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Trustees' Report

Advocacy

MOAS is mindful that changes in the earth's climate provide a driving force for the displacement of communities and migration in search of food and water. MOAS uses its social media platforms to educate on the realities of climate driven refugees and to highlight the need for policy solutions.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

MOAS(UK) trustees have paid due regard to the 'public benefit' as guided by the Charity Commission and the MOAS life-saving mission in Ukraine and famine relief missions are evidence of this.

Financial review

Net expenditure for the year was £218,525 (2023: net income £221,140), with net expenditure of £184,141 (2023: net income £183,889) on unrestricted funds and net expenditure of £34,384 (2023: net income £37,251) on restricted funds. The balance held in unrestricted funds at 31 October 2024 was £95,903 (2023: £280,044), of which £88,500 is designated for particular purposes and £7,403 is freely available. The balance held in restricted funds at the year end was £20,000 (2023: £54,384).

Policy on reserves

The trustees aim to maintain free reserves at a level which equates to approximately three months' of unrestricted expenditure. At the year end free reserves were £7,403 which equates to around six month's unrestricted expenditure based on the last financial year. The charity is meeting its reserves policy.

Structure, governance and management

Nature of governing document

Migrant Offshore Aid Station (MOAS (UK) is a charitable company limited by guarantee and governed by its Memorandum of Association dated 12 October 2018, as amended on 15 March 2024 and 12 June 2024.

The trustees recognise that good governance is critical to the success of the charity and continue to adopt the Charity Governance Code.

Trustees are appointed by members for a term of up to three years, they are eligible for re-appointment if the members think fit for a further term of up to three years each. A trustee may serve a maximum of nine years in total, in exceptional circumstances a trustee may be re-appointed for an additional term of up to one further year.

The charity acts as an agent for MOAS Malta, a Maltese registered international humanitarian organisation and through which all field operations are carried out, receiving funds and processing payments as required. The trustees are mindful of the fact that the charity is independent of the Malta organisation and must ensure that all decisions are taken independently and in accordance with UK regulations.

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Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Risk management
The trustees have carried out a review to identify the major risks to which the charity is exposed and confirm that policies in place are sufficient to mitigate risk.

Going concern
The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The annual report was approved by the trustees of the charity on 01/07/25 and signed on its behalf by:

.....
Peter Hinchliffe
Trustee

.....
Susan Hinchliffe
Trustee

Docusign Envelope ID: 32C5B785-9FDC-47F3-88E1-4127092C9452

Migrant Offshore Aid Station (MOAS) UK

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Migrant Offshore Aid Station (MOAS) UK for the purposes of company law) 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), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 01/07/25 and signed on its behalf by:

Peter Hinchliffe
Trustee

Susan Hinchliffe
Trustee

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Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Migrant Offshore Aid Station (MOAS) UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 by:
Duncan Leslie
46B3EDEBE022404.....

Duncan Leslie FCA
Institute of Chartered Accountants in England and Wales

Melville Building East
Unit 18, 23 Royal William Yard
Plymouth
PL1 3GW

Date: 22 July 2025

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Migrant Offshore Aid Station (MOAS) UK

Statement of Financial Activities for the Year Ended 31 October 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	89,975	98,280	188,255
Total income		89,975	98,280	188,255
Expenditure on:				
Charitable activities	4	(274,116)	(132,664)	(406,780)
Total expenditure		(274,116)	(132,664)	(406,780)
Net expenditure		(184,141)	(34,384)	(218,525)
Net movement in funds		(184,141)	(34,384)	(218,525)
Reconciliation of funds				
Total funds brought forward		280,044	54,384	334,428
Total funds carried forward	10	95,903	20,000	115,903

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	302,021	361,331	663,352
Total income		302,021	361,331	663,352
Expenditure on:				
Charitable activities	4	(118,132)	(324,080)	(442,212)
Total expenditure		(118,132)	(324,080)	(442,212)
Net income		183,889	37,251	221,140
Net movement in funds		183,889	37,251	221,140
Reconciliation of funds				
Total funds brought forward		96,155	17,133	113,288
Total funds carried forward	10	280,044	54,384	334,428

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 10.

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Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)
Balance Sheet as at 31 October 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		131,003	558,693
Creditors: Amounts falling due within one year	9	(15,100)	(224,265)
Net assets		115,903	334,428
Funds of the charity:			
Restricted income funds			
Restricted funds	10	20,000	54,384
Unrestricted income funds			
General funds		7,403	35,520
Designated funds		88,500	244,524
Total unrestricted funds		95,903	280,044
Total funds	10	115,903	334,428

For the financial year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 01/07/25 and signed on their behalf by:

Peter Hinchliffe
Trustee

Susan Hinchliffe
Trustee

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Migrant Offshore Aid Station (MOAS) UK

Notes to the Financial Statements for the Year Ended 31 October 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Carpenter Court
1 Maple Road
Bramhall
Stockport
Cheshire
SK7 2DH

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared 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)) (effective January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Migrant Offshore Aid Station (MOAS) UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
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 the income receivable can be measured reliably.

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Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Financial instruments

Classification

The charity holds the following financial instruments:
- short term other creditors
- cash and bank balances

All financial instuments are classified as basic.

Recognition and measurement

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractural provisions of the instument and derecognition when in the case of the assets, the contractural rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

3 Income from donations and legacies

	Unrestricted funds		Restricted	Total	Total
	Designated	General	funds	2024	2023
	£	£	£	£	£
Donations and legacies;					
Donations from individuals	88,500	1,475	98,280	188,255	663,352
	88,500	1,475	98,280	188,255	663,352

The income from donations and legacies was £188,255 (2023: £663,352) of which £1,475 (2023: £2,021) was unrestricted, £88,500 was designated (2023: £300,000) and £98,280 (2023: £361,331) was restricted for the Ukraine Mission.

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4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
MOAS Malta Ukraine Mission contractors	368,886	-	368,886	250,758
MOAS Malta Vehicle purchase	-	-	-	73,323
MOAS Malta staff costs in Bangladesh and Malta	23,125	-	23,125	103,627
Shipment of food aid to Yemen	-	-	-	9,557
Bank charges	-	600	600	133
Sundry costs	-	513	513	89
Governance costs	-	13,656	13,656	4,725
	392,011	14,769	406,780	442,212

The expenditure on charitable activities was £406,780 (2023: £442,212) of which £14,769 (2023: £118,132) was unrestricted, £259,347 (2023: £nil) was designated and £132,664 (2023: £324,080) was restricted.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	5,100	5,100	4,725
Legal fees	8,556	8,556	-
	13,656	13,656	4,725

6 Net (outgoing) / incoming resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Independent examiner fees	5,100	4,725

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Migrant Offshore Aid Station (MOAS) UK

Notes to the Financial Statements for the Year Ended 31 October 2024

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Amounts due to MOAS	-	219,540
Accruals	15,100	4,725
	15,100	224,265

10 Funds

	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2024 £
Unrestricted funds					
General					
Unrestricted funds	35,520	1,475	(14,769)	(14,823)	7,403
Designated					
Designated funds	244,524	88,500	(259,347)	14,823	88,500
Total unrestricted funds	280,044	89,975	(274,116)	-	95,903
Restricted funds					
Ukraine Mission	54,384	98,280	(132,664)	-	20,000
Total funds	334,428	188,255	(406,780)	-	115,903

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Unrestricted designated funds

These funds are designated to cover the future running costs of the MOAS Malta office.

Restricted funds

Ukraine Mission
During the year the charity received general donations of £98,280 for aid purposes in Ukraine, adding to the balance brought forward of £54,384 from the previous year. A total of £132,664 has been spent in the year to provide protective equipment, management teams, shipping costs and bank charges. The balance of £20,000 will be carried foward for use in future years.

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
General				
Unrestricted funds	38,447	2,021	(4,948)	35,520
Designated				
Designated funds	57,708	300,000	(113,184)	244,524
Total unrestricted funds	96,155	302,021	(118,132)	280,044
Restricted				
Ukraine Mission	17,133	361,331	(324,080)	54,384
Total funds	113,288	663,352	(442,212)	334,428

11 Analysis of net assets between funds

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 October 2024 £
Current assets	12,503	88,500	30,000	131,003
Current liabilities	(5,100)	-	(10,000)	(15,100)
Total net assets	7,403	88,500	20,000	115,903

	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	Total funds at 31 October 2023 £
Current assets	259,785	244,524	54,384	558,693
Current liabilities	(224,265)	-	-	(224,265)
Total net assets	35,520	244,524	54,384	334,428

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12 Related party transactions

During the year the charity made the following related party transactions:

MOAS Malta
(MOAS Malta is an international humanitarian organisation, registered in Malta and founded by Christopher Catrambone and Regina Egle Liotta, who were also trustees of MOAS (UK) until 12 June 2024)
MOAS (UK) work in collaboration with MOAS Malta carrying out field work in the main areas of operation.

Ukraine Mission : During the year MOAS (UK) acted as an agent for MOAS Malta, payments of £118,816 were made to contractors in the medical teams together with purchases of medical and support equipment. The operational support itself was provided by MOAS in Malta.

These are further explained in the Trustees' Annual Report and note 13 to the accounts. At the balance sheet date the amount due to/from to MOAS Malta was £Nil (2023 - £219,540).

P & S Hinchliffe Ltd
(P & S Hinchliffe Ltd, a company controlled by Peter Hinchliffe and Susan Hinchliffe has a contract for management services with MOAS Malta. During the year £24,000 (2023: £24,000) was paid in connection with accountancy, administration and compliance services. There were no transactions with MOAS (UK).)
At the balance sheet date the amount due to/from P & S Hinchliffe Ltd was £Nil (2023 - £Nil).

13 Agency arrangements

The charity distributes aid funds as an agent for MOAS Malta. At the 31 October 2023 a balance of £219,540 was outstanding and included in creditors. During the year ended 31 October 2024 this balance was fully disbursed and no balances were outstanding at the year end.

MIGRANT OFFSHORE AID STATION (MOAS) UK

England & Wales - Charity number 1181822

Accounts

Company registration number: 11622376

Charity registration number: 1181822

Migrant Offshore Aid Station (MOAS) UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2023

Migrant Offshore Aid Station (MOAS) UK

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Migrant Offshore Aid Station (MOAS) UK

Reference and Administrative Details

Charity Registration Number	1181822
Company Registration Number	11622376
	The charity is incorporated in England.
Registered Office	Carpenter Court 1 Maple Road Bramhall Stockport Cheshire SK7 2DH
Independent Examiner	Francis Clark LLP Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
Solicitors:	Russell-Cooke Solicitors 2 Putney Hill London SW15 6AB

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland second edition - effective January 2019.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter Hinchliffe
	Susan Hinchliffe
	Regina Egle Liotta (resigned 12 June 2024)
	Christopher Catrambone (resigned 12 June 2024)

Objectives and activities

Objects and aims

The charitable objects of MOAS(UK) are set out in the Articles of Association:

To save the lives of, and relieve the sickness and other suffering of migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis anywhere in the world by:

- performing emergency rescue operations and providing aid and relief in response to armed conflicts, natural disasters and other humanitarian crises, including but not limited to rescuing and supporting migrants, refugees and others who have been injured, or who are at risk of injury or death, or who are otherwise suffering; and

- raising awareness of issues relating to migrants, refugees and others who are displaced or adversely affected by armed conflict, natural disaster or other humanitarian crisis, with the aim of developing public understanding of these issues.

In 2024 with the permission of the Charity Commission the objects were widened from assisting solely migrants and refugees to include broader categories of people in need. This has enabled MOAS(UK) to continue to support the MOAS mission in Ukraine which now includes the evacuation of combatants from the frontline to specialist hospitals.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Objectives, strategies and activities

Ukraine Mission

The MOAS mission in Ukraine has dominated the funding activity of MOAS(UK) and has grown over the year to 50 ambulances and 150 medical staff and drivers.

Operational support was provided by MOAS in Malta, whilst MOAS(UK) received donations and funded the purchase of medical and support equipment.

The Ukraine mission is based around the fleet of emergency response vehicles with different specifications and capacities, including mobile medical team base units, critical care transport vehicles, secure resupply and logistics vehicles and personnel deployment vehicles. The vehicles are equipped with portable medical supplies, stocks of pharmaceuticals and state of the art equipment that allows the teams to provide both basic and advanced life support, advanced clinical interventions, transport and triage, as well as some more expanded critical care medical interventions as and when needed. Each vehicle is manned by two licensed medical personnel and a local driver/cultural mediator. As many patients as possible are triaged, treated and released in the field, but the most critical and high-risk cases are then transported by MOAS teams in critical care transport vehicles to higher echelons of care, away from the front lines, for surgery and further intervention.

Using this model, the team has already treated and released thousands of patients in the field and transported the most critical patients to follow-on services. MOAS works with strategic tactical medics with experience in field medicine to ensure that each patient is treated with comprehensive, rapid, injury-specific interventions designed to minimise the impact of the damage and save as many lives as possible. During the course of the year the skilled team of 150 doctors, nurses and paramedics have saved more than 30,000 lives on the frontline and treated over 21,000 in communities cut off from medical infrastructure.

Yemen Somalia and Sudan

The MOAS mission to combat malnutrition started in 2019 and still continues. MOAS has built a reputation for providing therapeutic food in the fight against malnutrition in Yemen and Somalia, countries crippled by great political instability exacerbated by high rates of food insecurity, famine, drought and malnutrition, putting millions of lives at risk. Specifically, Somalia, after several failed rainy seasons, has recently experienced devastating floods, resulting in the displacement of over 700,000 people.

This year the mission has continued and successfully distributed over 80 tons of ready-to-use therapeutic foods to children on the brink of starvation, with the ongoing support of our local partners.

MOAS has started a new mission in Sudan, aimed to assist the communities most severely impacted by the armed conflict. 52 tons of therapeutic food have already been delivered, and the next step involves coordinating a shipment of vital medical supplies. Without the support of our partners Edesia Nutrition, Adra, UNHCR and Action Medeor, as well as our donors' contributions, this project would not have been possible. The fundraising campaign to support the project is ongoing.

Training and Disaster Risk Reduction
MOAS remains committed to resilience-building and Disaster Risk Reduction for vulnerable communities, such as refugees, worldwide. MOAS provides consultancy services, technical advice and specific equipment which assist local partners to respond to the issues posed by water and fire in refugee camps worldwide.

MOAS provides technical advice to volunteers in refugee camps and nearby host communities. The training prepares volunteers to face emergency situations withmproper preparation and response. More than 3,000 volunteers have been provided with training and technical advice on fire and water safety. All this is done with the support of international organisations on the ground and in collaboration with local partners.

Advocacy
MOAS is mindful that changes in the earth’s climate provide a driving force for the displacement of communities and migration in search of food and water. MOAS uses its social media platforms to educate on the realities of climate driven refugees and to highlight the need for policy solutions.

The Safe and Legal Routes campaign continues with a focus on the need to allow people escaping from war, famine, human rights violations and natural disasters to reach secure countries using safe and legal routes. The campaign analyses the main driving factors which are economic, political, social and environmental in the hope that the audience can understand better why people leave their own country and risk their life to reach safety.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review
Net income for the year was £221,140 (2022: net expenditure £116,919), with net income of £183,889 (2022: net expenditure £134,052) on unrestricted funds and net income of £37,251 (2022: net income £17,133) on restricted funds. The balance held in unrestricted funds at 31 October 2023 was £280,044 (2022: £96,155) which is readily available funds. The balance held in restricted funds at the year end was £54,384 (2022: £17,133).

Policy on reserves

The trustees aim to maintain free reserves at a level which equates to approximately three months' of unrestricted expenditure. At the year end free reserves were £280,044 which equates to 28 months' of expenditure based on the last financial year. The charity is meeting its reserves policy.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Structure, governance and management

Nature of governing document

Migrant Offshore Aid Station (MOAS (UK)) is a charitable company limited by guarantee and governed by its Memorandum of Association dated 12 October 2018.

Trustees are appointed by members for a term of up to three years, they are eligible for re-appointment if the members think fit for a further term of up to three years each. A trustee may serve a maximum of nine years in total, in exceptional circumstances a trustee may be re-appointed for an additional term of up to one further year.

The charity acts as an agent for MOAS Malta, a Malta registered international humanitarian organisation and through which all field operations are carried out, receiving funds and processing monthly payments as required. The two former trustees are also founders of MOAS. The trustees are mindful of the fact that the charity is independent of the Malta organisation and must ensure that all decisions are taken independently and in accordance with UK regulations.

Risk management

The trustees have carried out a review to identify the major risks to which the charity is exposed and confirm that policies in place are sufficient to mitigate risk.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The annual report was approved by the trustees of the charity on 24/7/24 and signed on its behalf by:

.....
Peter Hinchliffe
Trustee

.....
Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Migrant Offshore Aid Station (MOAS) UK for the purposes of company law) 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), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 24/7/24 and signed on its behalf by:

.....
Peter Hinchliffe
Trustee

.....
Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

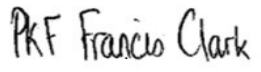
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Migrant Offshore Aid Station (MOAS) UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')



.....

Duncan Leslie, FCA
Institute of Chartered Accountants in England and Wales

Melville Building East
Unit 18, 23 Royal William Yard
Plymouth
PL1 3GW

Date:26/07/2024

Migrant Offshore Aid Station (MOAS) UK

Statement of Financial Activities for the Year Ended 31 October 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	302,021	361,331	663,352
Total income		302,021	361,331	663,352
Expenditure on:				
Charitable activities	4	(118,132)	(324,080)	(442,212)
Total expenditure		(118,132)	(324,080)	(442,212)
Net income		183,889	37,251	221,140
Net movement in funds		183,889	37,251	221,140
Reconciliation of funds				
Total funds brought forward		96,155	17,133	113,288
Total funds carried forward	10	280,044	54,384	334,428

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	11,646	338,606	350,252
Total income		11,646	338,606	350,252
Expenditure on:				
Charitable activities	4	(145,698)	(321,473)	(467,171)
Total expenditure		(145,698)	(321,473)	(467,171)
Net (expenditure)/income		(134,052)	17,133	(116,919)
Net movement in funds		(134,052)	17,133	(116,919)
Reconciliation of funds				
Total funds brought forward		230,207	-	230,207
Total funds carried forward	10	96,155	17,133	113,288

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 is shown in note 10.

Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)
Balance Sheet as at 31 October 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		558,693	1,351,353
Creditors: Amounts falling due within one year	9	(224,265)	(1,238,065)
Net assets		334,428	113,288
Funds of the charity:			
Restricted income funds			
Restricted funds	10	54,384	17,133
Unrestricted income funds			
Unrestricted funds		280,044	96,155
Total funds	10	334,428	113,288

For the financial year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 24/7/24 and signed on their behalf by:

P Hinchliffe
Peter Hinchliffe
Trustee

S Hinchliffe
Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Notes to the Financial Statements for the Year Ended 31 October 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Carpenter Court
1 Maple Road
Bramhall
Stockport
Cheshire
SK7 2DH

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared 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)) (effective January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Migrant Offshore Aid Station (MOAS) UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity holds the following financial instruments:
- short term other creditors
- cash and bank balances

All financial instuments are classified as basic.

Recognition and measurement

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractural provisions of the instument and derecognition when in the case of the assets, the contractural rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	302,021	361,331	663,352	350,252
	302,021	361,331	663,352	350,252

The income from donations and legacies was £663,352 (2022: £350,252) of which £302,021 (2022: £11,646) was unrestricted and £361,331 (2022: £338,806) was restricted for the Ukraine Mission.

4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
MOAS Malta Ukraine Mission contractors	250,758	-	250,758	-
MOAS Malta Vehicle purchase	73,323	-	73,323	-
MOAS Malta Ukraine Mission medical equipment	-	-	-	267,639
MOAS Malta Ukraine Mission management and security	-	-	-	24,762
MOAS Malta Ukraine Mission medical staff and ambulance drivers	-	-	-	53,043
MOAS Malta ambulances for Ukraine Mission	-	-	-	34,448
Shipment of food aid to Yemen	9,557	-	9,557	17,729
MOAS Malta staff costs in Bangladesh and Malta	103,627	-	103,627	51,454
Mission bank charges and sundries	-	-	-	12,152
Bank charges	-	133	133	421
Sundry costs	-	89	89	549
Governance costs	-	4,725	4,725	4,974
	437,265	4,947	442,212	467,171

The expenditure on charitable activities was £442,212 (2022: £467,171) of which £118,132 (2022: (£98,621) was unrestricted, £nil (2022: £47,077) was designated and £324,080 (2022: £321,473) was restricted.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	4,725	4,725	4,500
Legal fees	-	-	474
	4,725	4,725	4,974

6 Net (outgoing) / incoming resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Independent examiner's fees	4,725	4,500

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Amounts due to MOAS	219,540	1,230,975
Accruals	4,725	7,090
	224,265	1,238,065

10 Funds

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
General				
Unrestricted funds	96,155	302,021	(118,132)	280,044
Restricted funds				
Ukraine Mission	17,133	361,331	(324,080)	54,384
Total funds	113,288	663,352	(442,212)	334,428

Restricted funds
Ukraine ission
During the year the charity received general donations of £361,331 for aid purposes in Ukraine, adding to the balance brought forward of £17,133 from the previous year. A total of £324,080 has been spent in the year to provide protective equipment, management teams, shipping costs and bank charges. The balance of £54,384 will be carried foward for use in future years.

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance at 31 October 2022 £
Unrestricted funds				
General				
Unrestricted funds	183,130	11,646	(98,621)	96,155
Designated				
Donations	47,077	-	(47,077)	-
Total unrestricted funds	230,207	11,646	(145,698)	96,155
Restricted				
Ukraine Mission	-	338,606	(321,473)	17,133
Total funds	230,207	350,252	(467,171)	113,288

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2023 £
Current assets	504,309	54,384	558,693
Current liabilities	(224,265)	-	(224,265)
Total net assets	280,044	54,384	334,428

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2022 £
Current assets	1,334,220	17,133	1,351,353
Current liabilities	(1,238,065)	-	(1,238,065)
Total net assets	96,155	17,133	113,288

12 Related party transactions

During the year the charity made the following related party transactions:

MOAS Malta
(MOAS Malta is an international humanitarian organisation, registered in Malta and founded by Christopher Catrambone and Regina Egle Liotta, who were also trustees of MOAS (UK) until 12 June 2024)
MOAS (UK) work in collaboration with MOAS Malta carrying out field work in the main areas of operation.

Ukraine Mission : During the year MOAS (UK) acted as an agent for MOAS Malta, with donations being received and monthly payments made to contractors in the medical teams together with purchases of medical and suppport equipment. The operational support itself was provided by MOAS in Malta.

Training and Disaster Risk Reduction : During the year the charity, as agents, have made payments on behalf of MOAS Malta in connection with a major aid project in Bangladesh.

These projects are further explained in the Trustees' Annual Report and note 13 to the accounts sets out the transactions that have taken place during the year. At the balance sheet date the amount due to MOAS Malta was £219,540 (2022 - £1,230,975).

P & S Hinchliffe Ltd
(P & S Hinchliffe Ltd, a company controlled by Peter Hinchliffe and Susan Hinchliffe has a contract for management services with MOAS Malta. During the year £24,000 (2022: £24,000) was paid in connection with accountancy, administration and compliance services. There were no transactions with MOAS (UK).)
At the balance sheet date the amount due to/from P & S Hinchliffe Ltd was £Nil (2022 - £Nil).

13 Agency arrangements

The charity distributes aid funds as an agent for MOAS Malta. In the accounting period ended 31 October 2023 the charity received £3,729,201 and disbursed £4,740,635 from the fund. An amount of £219,540 is included in other creditors representing undistributed funds that are repayable to MOAS Malta.

MIGRANT OFFSHORE AID STATION (MOAS) UK

England & Wales - Charity number 1181822

Accounts

Company registration number: 11622376
Charity registration number: 1181822

Migrant Offshore Aid Station (MOAS) UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2022

Migrant Offshore Aid Station (MOAS) UK

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Migrant Offshore Aid Station (MOAS) UK

Reference and Administrative Details

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Company Registration Number	11622376
	The charity is incorporated in England.
Registered Office	Carpenter Court 1 Maple Road Bramhall Stockport Cheshire SK7 2DH
Independent Examiner	Francis Clark LLP Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
Solicitors:	Russell-Cooke Solicitors 2 Putney Hill London SW15 6AB

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland second edition - October 2019.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter Hinchliffe
	Susan Hinchliffe
	Regina Egle Liotta
	Christopher Catrambone

Objectives and activities

Objects and aims

The main purposes of the charity are to save the lives of migrants and refugees and to relieve their sickness and suffering anywhere in the world by:
- performing emergency rescue operations and providing aid and relief in response to humanitairan crises, including but not limited to rescuing migrants and refugees who are at risk of injury or death whilst in transit; and
- raising awareness of issues relating to migrants and refugees, with the aim of developing public understanding of these issues.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Objectives, strategies and activities

Ukraine Mission

2022 was a very busy year for MOAS (UK). The charity acts as an agent for MOAS Malta receiving funds and processing monthly payments as required. The activities were dominated by the establishment and on-going support of a new medical team in Ukraine equipped with a fleet of ambulances that reached 27 during the course of the year. Further details relating to the agency arrangement with MOAS Malta are included in note 14 of the accounts.

The Ukraine mission is based around the fleet of emergency response vehicles with different specifications and capacities, including mobile medical team base units, critical care transport vehicles, secure resupply and logistics vehicles, personnel deployment vehicles and so on. The vehicles are equipped with portable medical supplies, stocks of pharmaceuticals and state of the art equipment that allows the teams to provide both basic and advanced life support, advanced clinical interventions, transport and triage, as well as some more expanded critical care medical interventions as and when needed. Each vehicle is manned by two licensed medical personnel and a local driver/cultural mediator. As many patients as possible are triaged, treated and released in the field, but the most critical and high-risk cases are then transported by MOAS teams in critical care transport vehicles to higher echelons of care, away from the front lines, for surgery and further intervention.

Using this model, our team has already treated and released thousands of patients in the field and transported the most critical patients to follow-on services. Transfer patients with the most severe trauma have ranged from children as young as 11 to women and men of all ages, including the elderly and infirm. MOAS works with strategic tactical medics with experience in field medicine to ensure that each patient is treated with comprehensive, rapid, injury-specific interventions designed to minimise the impact of the damage and save as many lives as possible.

Training and Disaster Risk Reduction - DRR

Flood and Water Safety

MOAS(UK) has supported MOAS and local partners in delivering unique and innovative Flood and Water Safety training since early 2019. MOAS' team provides its expertise to local partners in training and providing equipment to volunteer responders from the refugee communities and the local host community. This training creates resilience against water-related risks - such as flooding and monsoon - but also supports self-development, not only by providing volunteers with skills and equipment but also by improving leadership and teamwork. These programmes also provide livelihoods to local tailors who make the safety equipment and receive up-skilling as part of the project. This year, through our incredible global partners, MOAS and MOAS(UK) have facilitated and supported the training of over 1375 refugees and 28 host community representatives with each person trained receiving a MOAS-designed and locally made throwbag.

Fire Safety

To respond to the increase in the frequency and severity of outbreaks of fire in crowded refugee camps, MOAS and MOAS(UK) have supported the development of a one-of-a-kind Disaster Risk Reduction (DRR) project for Fire Safety and Response. The project focuses on three elements; risk mapping, training in first response and the prototyping and manufacture of firefighting equipment.

The risk mapping model allows our technical experts to advise camp management and other stakeholders on areas of particular risk and develop response strategies according to each context, while the training also provides first-response skills and strategy implementation techniques to community-based volunteers. Finally, the team has prototyped several camp-context-specific pieces of equipment, including fire-fighting tuk-tuks and backpacks, and is producing and procuring/distributing across several projects. With support from international donors and INGO partners, our team has trained 2662 volunteers and helped to produce 45 tuk-tuk firefighting units and procure & distribute 341 wheely pumps, 110 carry pumps, while 533 water tanks were placed in the camps. This fire safety programming will continue beyond 2022 and well into the 2023 period with more exciting developments to come.

Yemen and Somalia

Since early 2019 MOAS has provided pharmaceutical care and specialist malnutrition treatment to vulnerable children in Yemen and Somalia. In these countries, crippled by political crises exacerbated by environmental pressures, food insecurity is at an all-time high with famine, drought and malnutrition putting millions of lives at risk. This year was no different and, with the ongoing support of partners Edesia, Action Medeor, ADRA Yemen and IMC, we successfully distributed over 80 tons of ready-to-use therapeutic foods to children on the brink of starvation.

Advocacy

MOAS continues to advocate for the implementation of #SafeAndLegalRoutes of migration. Throughout 2022 the MOAS team has been busy providing educational and awareness-raising information to our community. The team has deconstructed the terminology around migration, explained legal definitions and explored the narratives of asylum and the obstacles these individuals face. We further analysed the main factors driving migration - namely, economic, political, social and environmental factors, so that our audience can better understand why people decide to leave their countries and risk their lives to reach safety.

The team has also assessed the existing legal systems through which migrants can seek humanitarian protection; these include humanitarian visas, resettlement schemes, family reunification and community sponsorship.

In the last months of the year, the MOAS team focused on providing information about migration procedures in UK and Italy, focusing on the legal pathways already in place, which need to be implemented.

Trustees' Report

MOAS App

At the beginning of 2022 MOAS released its brand new App, which is available to download on App Store and Google Play. Through a very user-friendly and easy-to-navigate interface, the app is the ultimate way to discover MOAS' missions and initiatives around the world and make a donation to support the most vulnerable communities in areas of crisis. Using the App the user can:

- Learn about MOAS' projects around the world and find information about each one
- Access the MOAS blog and articles about migration, humanitarian trends and development initiatives
- Access the photo section and share their experiences in the community section
- Make a donation to support a project. The mobile app allows donors to choose the project that ignites their hearts to support
- Access and explore our social media channels and become a follower
- Read and sign the appeal for the implementation of #SafeAndLegalRoutes of migration

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Net expenditure for the year was £116,919 (2021: net income £174,325), with net expenditure of £134,052 (2021: net income £176,356) on unrestricted funds and net income of £17,133 (2021: net expenditure of £2,031) on restricted funds. The balance held in unrestricted funds at 31 October 2022 was £96,155 of which £47,077 is designated and £49,078 is readily available funds (2021: £230,207). The balance held on restricted funds at the year end was £17,133 (2021: £nil).

Policy on reserves

The trustees aim to maintain free reserves at a level which equates to approximately three months' of unrestricted expenditure. At the year end free reserves were £96,155 which equates to 7.9 months' of expenditure based on the last financial year. The charity appears to be meeting its reserves policy.

Structure, governance and management

Nature of governing document

Migrant Offshore Aid Station (MOAS (UK)) is a charitable company limited by guarantee and governed by its Memorandum of Association dated 12 October 2018.

Trustees are appointed by members for a term of up to three years, they are eligible for re-appointment if the members think fit for a further term of up to three years each. A trustee may serve a maximum of nine years in total, in exceptional circumstances a trustee may be re-appointed for an additional term of up to one further year.

The charity acts as an agent for MOAS Malta, a Malta registered international humanitarian organisation and through which all field operations are carried out, receiving funds and processing monthly payments as required. Two of the trustees are also founders of MOAS. The trustees are mindful of the fact that the charity is independent of the Malta organisation and must ensure that all decisions are taken independently and in accordance with UK regulations.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Risk management
The trustees have carried out a review to identify the major risks to which the charity is exposed and confirm that policies in place are sufficient to mitigate risk.

Going concern
The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The annual report was approved by the trustees of the charity on 3/7/23 and signed on its behalf by:

P Hinchliffe
.....
Peter Hinchliffe
Trustee

S Hinchliffe
.....
Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Migrant Offshore Aid Station (MOAS) UK for the purposes of company law) 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), including FRS 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 3/7/23 and signed on its behalf by:

.....
Peter Hinchliffe
Trustee

.....
Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Migrant Offshore Aid Station (MOAS) UK as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK ('the Company')



.....

Duncan Leslie, FCA
Institute of Chartered Accountants in England and Wales

Melville Building East
Unit 18, 23 Royal William Yard
Plymouth
PL1 3GW

Date: 05/07/2023

Migrant Offshore Aid Station (MOAS) UK

Statement of Financial Activities for the Year Ended 31 October 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	11,646	338,606	350,252
Total income		11,646	338,606	350,252
Expenditure on:				
Charitable activities	4	(145,698)	(321,473)	(467,171)
Total expenditure		(145,698)	(321,473)	(467,171)
Net (expenditure)/income		(134,052)	17,133	(116,919)
Net movement in funds		(134,052)	17,133	(116,919)
Reconciliation of funds				
Total funds brought forward		230,207	-	230,207
Total funds carried forward	11	96,155	17,133	113,288

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	169,233	82,168	251,401
Total income		169,233	82,168	251,401
Expenditure on:				
Charitable activities	4	7,123	(84,199)	(77,076)
Total expenditure		7,123	(84,199)	(77,076)
Net income/(expenditure)		176,356	(2,031)	174,325
Net movement in funds		176,356	(2,031)	174,325
Reconciliation of funds				
Total funds brought forward		53,851	2,031	55,882
Total funds carried forward	11	230,207	-	230,207

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 11.

Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)
Balance Sheet as at 31 October 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	-	120
Cash at bank and in hand		1,351,353	230,687
		1,351,353	230,807
Creditors: Amounts falling due within one year	10	(1,238,065)	(600)
Net assets		113,288	230,207
Funds of the charity:			
Restricted income funds			
Restricted funds	11	17,133	-
Unrestricted income funds			
Unrestricted funds		96,155	230,207
Total funds	11	113,288	230,207

For the financial year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 3/7/23 and signed on their behalf by:

P Hinchliffe
.....
Peter Hinchliffe
Trustee

S Hinchliffe
.....
Susan Hinchliffe
Trustee

Notes to the Financial Statements for the Year Ended 31 October 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Carpenter Court
1 Maple Road
Bramhall
Stockport
Cheshire
SK7 2DH

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Migrant Offshore Aid Station (MOAS) UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity holds the following financial instruments:
- short term other creditors
- cash and bank balances

All financial instuments are classified as basic.

Recognition and measurement

The charity has chosen to apply the recognition and measurement principles in FRS102. Financial instruments are recognised when the charity becomes party to the contractural provisions of the instument and derecognition when in the case of the assets, the contractural rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the charity's obligations are discharged, expire or are cancelled.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	11,646	338,606	350,252	251,280
Gift aid reclaimed	-	-	-	121
	11,646	338,606	350,252	251,401

The income from donations and legacies was £350,252 (2021: £251,401) of which £11,646 (2021: £169,233) was unrestricted and £338,606 (2021: £82,168) was restricted.

4 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
MOAS Malta Ukraine Mission medical equipment	267,639	-	267,639	-
MOAS Malta Ukraine Mission management and security	24,762	-	24,762	-
MOAS Malta Ukraine Mission medical staff and ambulance drivers	53,043	-	53,043	-
MOAS Malta ambulances for Ukraine Mission	34,448	-	34,448	-
MOAS Malta staff costs in Bangladesh and Malta	51,454	-	51,454	-
MOAS Malta Refugee Education Project	-	-	-	51,951
Refund of prior year fnding to MOAS Malta	-	-	-	(55,873)
MOAS Malta projects	-	-	-	35,229
Shipment of food aid to Yemen	17,729	-	17,729	12,159
Bangladesh Mask Project	-	-	-	32,248
Mission bank charges and sundries	12,152	-	12,152	377
Bank charges	-	421	421	279
Sundry costs	-	549	549	583
Governance costs	-	4,974	4,974	500
	461,227	5,944	467,171	77,453

The expenditure on charitable activities was £467,171 (2021: £77,076) of which £98,621 (2021: (£7,123)) was unrestricted, £47,077 was designated and £321,473 (2021: £84,199) restricted.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	4,500	4,500	500
Legal fees	474	474	-
	4,974	4,974	500

6 Net (outgoing) / incoming resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Independent examiner's fees	4,500	500

7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	2022 £	2021 £
Other debtors	-	120

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Amounts due to MOAS	1,230,975	-
Accruals	7,090	600
	1,238,065	600

11 Funds

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance at 31 October 2022 £
Unrestricted funds				
General				
Unrestricted funds	183,130	11,646	(98,621)	96,155
Designated				
Donations	47,077	-	(47,077)	-
Total unrestricted funds	230,207	11,646	(145,698)	96,155
Restricted funds				
Ukraine crisis	-	338,606	(321,473)	17,133
Total funds	230,207	350,252	(467,171)	113,288

Designated funds
The funds balance brought forward of £47,077 has been fully expensed in the year on aid deliveries on behalf of MOAS Malta and salaries of the consutants who work for MOAS Malta in Bangladesh and Malta.

Restricted funds
Ukraine Crisis
During the year the charity received general donations of £261,791 for aid purposes in Ukraine, £244,658 has been spent in the year to provide protective equipment, management teams, shipping costs and bank charges. The balance of £17,133 will be carried foward for use in future years.

The charity also received a grant of £76,815 from Avaaz - The World in Action, the funds have been fully spent in the year with the purchase of two ambulances and providing first aid and medical care to affected areas.

Notes to the Financial Statements for the Year Ended 31 October 2022

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2021 £
Unrestricted funds					
General					
Unrestricted funds	16,141	165,311	(1,225)	2,903	183,130
Designated					
Donations	34,807	55,873	(43,603)	-	47,077
Original seed donation	2,903	-	-	(2,903)	-
	37,710	55,873	(43,603)	(2,903)	47,077
Total unrestricted funds	53,851	221,184	(44,828)	-	230,207
Restricted					
Bangladesh Mask Fabric	2,031	30,217	(32,248)	-	-
Total funds	55,882	251,401	(77,076)	-	230,207

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2022 £
Current assets	1,334,220	17,133	1,351,353
Current liabilities	(1,238,065)	-	(1,238,065)
Total net assets	96,155	17,133	113,288

	Unrestricted funds General £	Total funds at 31 October 2021 £
Current assets	230,807	230,807
Current liabilities	(600)	(600)
Total net assets	230,207	230,207

13 Related party transactions

During the year the charity made the following related party transactions:

MOAS Malta
MOAS Malta is an international humanitarian organisation, registered in Malta and founded by Christopher Catrambone and Regina Egle Liotta, who are also trustees of MOAS (UK).
MOAS (UK) work in collaboration with MOAS Malta carrying out field work in the main areas of operation.

Ukraine Mission : During the year MOAS (UK) acted as an agent for MOAS Malta, with donations being received and monthly payments made to contractors in the medical teams together with purchases of medical and suppport equipment. The operational support itself was provided by MOAS in Malta.

Training and Disaster Risk Reduction : During the year the charity, as agents, have made payments on behalf of MOAS Malta in connection with a major aid project in Bangladesh and a refugee education project based in Malta.

These projects are further explained in the Trustees' Annual Report and note 14 to the accounts sets out the transactions that have taken place during the year.. At the balance sheet date the amount due, as part of the agency arrangements, to MOAS Malta was £1,230,975 (2021 - £Nil).

P & S Hinchliffe Ltd
P & S Hinchliffe Ltd, a company controlled by Peter Hinchliffe and Susan Hinchliffe has a contract for management services with MOAS Malta. During the year £24,000 (2021: £24,000) was paid in connection with accountancy, administration and compliance services. There were no transactions with MOAS (UK).
At the balance sheet date the amount due, as part of the agency arrangements, to/from P & S Hinchliffe Ltd was £Nil (2021 - £Nil).

14 Agency arrangements

The charity distributes aid funds as an agent for MOAS Malta. In the accounting period ended 31 October 2022 the charity received £4,468,582 and disbursed £3,237,607 from the fund. An amount of £1,230,975 is included in other creditors representing undistributed funds that are repayable to MOAS Malta.

MIGRANT OFFSHORE AID STATION (MOAS) UK

England & Wales - Charity number 1181822

Accounts

Company registration number: 11622376
Charity registration number: 1181822

Migrant Offshore Aid Station (MOAS) UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2021

Migrant Offshore Aid Station (MOAS) UK

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Migrant Offshore Aid Station (MOAS) UK

Reference and Administrative Details

Registered Office	Suite 1, Lower Ground Floor One George Yard London EC3V 9DF The charity is incorporated in England.
Company Registration Number	11622376
Charity Registration Number	1181822
Solicitors:	Russell-Cooke, Solicitors 2 Putney Hill London SW15 6AB
Independent Examiner	Sadie Rogers CA C/O One Plus One Accountants 34/36 Fore Street Bovey Tracey Devon TQ13 9AE

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2021.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Peter Hinchliffe
	Susan Hinchliffe
	Regina Egle Liotta
	Christopher Catrambone

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Migrant Offshore Aid Station (MOAS) UK for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities

As set out in the governing document the main purposes of the charity are to save the lives of migrants and refugees and to relieve their sickness and suffering anywhere in the world. This year has seen the successful funding of a number of causes in compliance with our charitable objects.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit as set out in section 17 of the Charities Act 2011. They confirm that they have complied with the requirements.

Achievements and performance

In April 2021, MOAS UK signed a Memorandum of Understanding with MOAS Malta to enable closer working and the following report describes actions undertaken in collaboration with MOAS Malta.

Refugee Camps in Bangladesh

MOAS UK funded materials for the production of Covid facemasks by local seamstresses in the Rohingya camps. Over 1 million masks were produced.

MOAS UK has supported local partners in providing unique and innovative **Flood and Water Safety trainingin Bangladesh** since early 2019. MOAS' team provides their expertise to local partners in training and providing equipment to volunteer responders from the refugee communities and volunteers from the local host community. This training creates resilience against water related risks but also supports self-development, not only by providing volunteers with skills and equipment but also by improving leadership and teamwork. These programmes provide livelihoods to local tailors who make our safety equipment and receive up-skilling as part of the project. This year, through our incredible global partners MOAS has facilitated and supported the training of over 1,158 refugees and 356 host community representatives with each person trained receiving a MOAS designed and locally made throw bag.

Yemen and Somalia

Since early 2019 MOAS has been **providing pharmaceutical care and specialist malnutrition treatment** to vulnerable children in Yemen and Somalia. In these countries, crippled by political crisis, exacerbated by COVID and environmental pressures, food insecurity is at an all-time high with famine, drought and malnutrition putting millions of lives at risk. This year was no different and, with the ongoing support of partners Edesia, ADRA and IMC, we managed to successfully distribute over 130 tons of medicine and ready to use therapeutic foods to children on the brink of starvation.

2021 also saw us establish a brand-new partnership with Action For Humanity, alongside whom we will be delivering nutritional aid to hospitals in the Raqqa region for communities currently unserved by such services who are in desperate need.

With the help of our donors we will continue to get this life-saving aid to those who need it most.

Malta

In Malta, MOAS is committed to supporting the migrant and refugee communities present on the island. We run several different projects that range from education initiatives to sport and English language classes.

One of the major projects on the island is the provision of **Information and Learning Centres** in the refugee camps of Hal Far. This project sees MOAS establishing multifunctional learning spaces at the Open Centres: our hope is for these learning centres to be equipped with educational resources such as computers, books and other learning tools and be used by the centre's residents for formal education, training activities such as language classes, quiet study, and essential tasks such as CV writing, job hunting and registering for online services.

A **Remote Learning Initiative** is also in progress. This is a project through which MOAS provides tablets and modems for internet connection to migrant families to help children and full-time adult learners keep up with their studies. In 2021, MOAS has managed a portfolio of these remote learning packs and we hope to donate more in the upcoming year.

Advocacy

MOAS continues to advocate for the implementation of #SafeAndLegalRoutes of migration.

Throughout 2021 the MOAS team has been busy providing educational and awareness raising information to the community. The team has deconstructed the terminology around migration, explained legal definitions and explored the narratives of asylum and the obstacles these individuals face. We further analysed the main factors driving migration –namely, economic, political, social and environmental factors, so that our audience can better understand why people decide to leave their countries and risk their lives to reach safety.

The team has additionally assessed the already existing legal systems through which migrants can seek humanitarian protection; these include humanitarian visa, resettlement schemes, family reunification and community sponsorship.

In the last months of the year, the MOAS team focused on providing positive testimonials of how #SafeAndLegalRoutes have helped migrants and asylum seekers to integrate in their destination countries and communities, as a positive call to action.

Looking to 2022

War in Ukraine

In response to the war in Ukraine, MOAS has already deployed Mobile Medical Units and personnel to the crisis-affected region. It is hoped to increase the ambulance fleet to 20 vehicles. Ambulance services, trauma support and pharmaceutical aid are being delivered and MOAS is coordinating its efforts with the wider Humanitarian Response Coordinators as part of Health Cluster activities. We hope to reach as many civilians as possible and help those who have been affected by the escalating conflict.

Other Projects for 2022

MOAS is taking great strides into Disaster Risk Recovery and will continue to support UNHCR, WFP, GIZ, Helvetas and camp management infrastructures in mapping risks, providing training and distributing equipment to combat possible effects of flood and cyclones as well as fires in the camps and surrounding host communities.

Our fundraising drive for the nutritional aid delivery projects is well under way as we strive to provide the same levels of support to Yemen and Somalia as we have in 2021, while also expanding the project to include the upcoming deliveries to Syria and beyond.

In Malta, we are aiming to open the first Learning and Information centre in Hangar Open Centre (HOC) in February 2022, which will be quickly followed by a similar opening at Hal Far Tent Village (HTC). The remote learning project will continue to expand and MOAS will continue to provide support to asylum seekers and Beneficiaries of Protection (BoPs) in the community through hospital visitations, distributions, activities and educational opportunities etc.

We believe our greatest achievements lie in the depth and breadth of support we have provided our beneficiaries. We continue to be dedicated to working towards a world where all people are treated with dignity and respect, through our logistical expertise we are able to both rapidly respond to emerging crises as well as provide longer-term social assistance to mitigate the suffering of people forced to risk their lives to reach safety. As we look beyond 2022, we will continue to provide our logistical expertise and rapidly respond to emerging crises.

Financial review

Total income for the year was £251,401 (2020 £161,288), which comprised donations from charitable foundations and also from UK donors via Stripe with associated gift aid. Expenditure totalled £77,077 (2020 £130,709) which included donations to the projects mentioned above and the cost of maintaining the registered office address and Companies House fees. Included in this sum was the return of a significant payment of £55,873 made to MOAS Malta in 2020, which was rejected by the Maltese banking system 6 months after it was paid. The funds have now been paid directly for their original purposes in the 2022 financial year. The balance of funds of £230,206 (2020 £55,883) was held in the bank account and will be spent in the current year.

The trustees have carried out a review to identify the major risks to which the charity is exposed and confirm that policies in place are sufficient to mitigate risk.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

Structure, governance and management

Migrant Offshore Aid Station (MOAS) UK is a charitable company limited by guarantee. The charity is governed by its Memorandum and Articles of Association and trustees are appointed in accordance with this. The charity works in close collaboration with MOAS Malta which is a Malta registered international humanitarian organisation and through which all field operations are carried out. As mentioned in the accounts two trustees are also founders of MOAS. The trustees are mindful of the fact that the charity is independent of the Malta organisation and must ensure that all decisions are taken independently and in accordance with UK regulations.

The annual report was approved by the trustees of the charity on 14 June 2022 and signed on its behalf by:

Peter Hinchliffe
Trustee

Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK

I report on the accounts of the charity for the year ended 31 October 2021 which are set out on pages 7 to 16 .

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAS.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sadie Rogers

Sadie Rogers CA
ICAS

C/O One Plus One Accountants
34/36 Fore Street
Bovey Tracey
Devon
TQ13 9AE

Date: 16 Sept 2022

Migrant Offshore Aid Station (MOAS) UK

Statement of Financial Activities for the Year Ended 31 October 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	169,233	82,168	251,401
Total income		169,233	82,168	251,401
Expenditure on:				
Charitable activities	6	7,123	(84,199)	(77,076)
Total expenditure		7,123	(84,199)	(77,076)
Net income/(expenditure)		176,356	(2,031)	174,325
Net movement in funds		176,356	(2,031)	174,325
Reconciliation of funds				
Total funds brought forward		53,851	2,031	55,882
Total funds carried forward	13	230,207	-	230,207

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	121,459	39,829	161,288
Investment income	4	1	-	1
Total income		121,460	39,829	161,289
Expenditure on:				
Charitable activities	6	(92,912)	(37,797)	(130,709)
Total expenditure		(92,912)	(37,797)	(130,709)
Net income		28,548	2,032	30,580
Net movement in funds		28,548	2,032	30,580
Reconciliation of funds				
Total funds brought forward		25,303	-	25,303
Total funds carried forward	13	53,851	2,032	55,883

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)
Balance Sheet as at 31 October 2021

	Note	2021 £	2020 £
Current assets			
Debtors	10	120	752
Cash at bank and in hand	11	230,687	55,731
		230,807	56,483
Creditors: Amounts falling due within one year	12	(600)	(600)
Net assets		230,207	55,883
Funds of the charity:			
Restricted income funds			
Restricted funds		-	2,032
Unrestricted income funds			
Unrestricted funds		230,207	53,851
Total funds	13	230,207	55,883

For the financial year ending 31 October 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 14 June 2022 and signed on their behalf by:

Peter Hinchliffe
Trustee

Susan Hinchliffe
Trustee

Notes to the Financial Statements for the Year Ended 31 October 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Suite 1, Lower Ground Floor
One George Yard
London
EC3V 9DF

These financial statements were authorised for issue by the trustees on 14 June 2022.

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Migrant Offshore Aid Station (MOAS) UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total funds
	Designated £	General £	£	£
Donations and legacies;				
Donations from individuals	-	169,112	82,168	251,280
Gift aid reclaimed	-	121	-	121
Total for 2021	-	169,233	82,168	251,401
Total for 2020	100,000	21,459	39,829	161,288

4 Investment income

	Unrestricted funds General £	Total funds £
Total for 2021	-	-
Total for 2020	1	1

5 Expenditure on raising funds

	Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total funds £
Charitable Activity A		-	(8,485)	-	(8,485)
		-	-	84,199	84,199
Allocated support costs	7	-	376	-	376
Governance costs	7	-	986	-	986
Total for 2021		-	(7,123)	84,199	77,076
Total for 2020		65,193	27,719	37,797	130,709

	Grant funding of activity £	Total expenditure £
Bangladesh Mask Project	32,248	32,248
MOAS Malta projects	35,229	35,229
Refund of prior year funding to MOAS Malta	(55,873)	(55,873)
MOAS Malta refugee education project	51,951	51,951
Allocated support costs	55	55
Aid shipment costs	12,159	12,159
Foreign exchange bank charges	322	322
Total for 2021	76,091	76,091

In addition to the expenditure analysed above, there are also governance costs of £986 (2020 - £1,248) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	986	986
Total for 2021	986	986
Total for 2020	1,248	1,248

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2021 £	2020 £
Other debtors	120	752

11 Cash and cash equivalents

	2021	2020
	£	£
Cash at bank	230,687	55,731

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	600	600

13 Funds

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2021 £
Unrestricted funds					
General					
General Fund	16,141	165,311	(1,225)	2,903	183,130
Designated					
Donations	34,807	55,873	(43,603)	-	47,077
Original seed donation	2,903	-	-	(2,903)	-
	37,710	55,873	(43,603)	(2,903)	47,077
Total unrestricted funds	53,851	221,184	(44,828)	-	230,207
Restricted funds					
Bangladesh Mask Fabric	2,031	30,217	(32,248)	-	-
Total funds	55,882	251,401	(77,076)	-	230,207

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Balance at 31 October 2020 £
Unrestricted funds				
General				
General Fund	20,892	21,460	(26,211)	16,141
Designated				
Donations	-	100,000	(65,193)	34,807
Original seed donation	4,411	-	(1,508)	2,903
	4,411	100,000	(66,701)	37,710
Total unrestricted funds	25,303	121,460	(92,912)	53,851
Restricted				
Bangladesh Mask Fabric	-	39,829	(37,797)	2,032
Total funds	25,303	161,289	(130,709)	55,883

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 October 2021 £
Current assets	230,807	230,807
Current liabilities	(600)	(600)
Total net assets	230,207	230,207

	Unrestricted funds		Restricted funds	Total funds at 31 October 2020
	General £	Designated £	£	£
Current assets	19,644	34,807	2,031	56,482
Current liabilities	(600)	-	-	(600)
Total net assets	19,044	34,807	2,031	55,882

15 Related party transactions

During the year the charity made the following related party transactions:

MOAS Malta
(MOAS Malta is an International humanitarian organisation, registered in Malta and founded by Christopher Catrambone and Regina Egle Liotta, who are also trustees of MOAS UK.)
As explained in the Trustees Report the charity works in collaboration with MOAS Malta, who carry out field work in the main areas of operation. In the current year the charity has made payments to MOAS Malta in connection with a major aid project in Bangladesh and a refugee education project based in Malta. This is explained further in the Trustees' Report.

P & S Hinchliffe Ltd, a company controlled by Peter Hinchliffe and Susan Hinchliffe has a contract for management services with MOAS Malta, and during the year it was paid £24,000 in connection with accountancy, administration and compliance services.
There were no transactions with MOAS UK. At the balance sheet date the amount due to/from MOAS Malta was £Nil (2020 - £Nil).

MIGRANT OFFSHORE AID STATION (MOAS) UK

England & Wales - Charity number 1181822

Accounts

Company registration number: 11622376

Charity registration number: 1181822

Migrant Offshore Aid Station (MOAS) UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 October 2020

Migrant Offshore Aid Station (MOAS) UK

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Migrant Offshore Aid Station (MOAS) UK

Reference and Administrative Details

Trustees	Peter Hinchliffe Susan Hinchliffe Regina Egle Liotta Christopher Catrambone
Principal Office	Suite 1, Lower Ground Floor One George Yard London EC3V 9DF The charity is incorporated in England.
Company Registration Number	11622376
Charity Registration Number	1181822
Solicitors	Russell-Cooke, Solicitors 2 Putney Hill London SW15 6AB
Independent Examiner	Sadie Rogers CA C/O One Plus One Accountants 34/36 Fore Street Bovey Tracey Devon TQ13 9AE

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2020.

Objectives and activities

As set out in the governing document the main purposes of the charity are to save the lives of migrants and refugees and to relieve their sickness and suffering anywhere in the world. This is the second year of operation and has seen the successful funding of a number of causes in compliance with charitable objects.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit as set out in section 17 of the Charities Act 2011. They confirm that they have complied with the requirements.

Achievements and performance

In partnership with MOAS Malta, MOAS UK has provided funds that contributed to three significant operations.

The first was in Bangladesh where a project was initiated meeting both livelihoods and COVID response objectives. Funding was used to pay for materials and train local tailors in the production of reusable facemasks, thereby providing a supplemental income to a vulnerable community for work that could be done safely at home. The project resulted in the manufacture and distribution of over 880,000 reusable face masks and the training of over 360 local tailors.

The second was a contribution from MOAS UK to a shipment of ready to use therapeutic foods to Mogadishu, Somalia, for eventual distribution through the nutrition pipeline to malnutrition clinics across the region. A total of 1,496 cartons of Plumpy Sup weighing 24 tonnes was sent through this initiative.

MOAS UK also contributed toward a remote learning project in the refugee camps in Malta, providing tablets and internet connectivity to children quarantined due to COVID, enabling them to engage with their schooling, which had been transferred online. As part of this initiative 40 tablets and internet connections were procured for distribution to families with school-aged children throughout the camps.

Financial review

Total income for the year was £161,288 (2019 £25,892), which comprised donations from charitable foundations and also from UK donors via Stripe. Expenditure totalled £130,709 (2019 £589) which included donations to MOAS and the cost of maintaining the registered office address and Companies House fees. The balance of funds of £55,883 was held in the bank account and will be spent in the current year.

The trustees have carried out a review to identify the major risks to which the charity is exposed and confirm that policies in place are sufficient to mitigate risk.

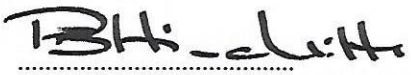
Structure, governance and management

Migrant Offshore Aid Station (MOAS) UK is a charitable company limited by guarantee. The charity is governed by its Memorandum and Articles of Association and trustees are appointed in accordance with this. The charity works in close collaboration with MOAS Malta which is a Malta registered international humanitarian organisation and through which all field operations are carried out. As mentioned in the accounts two trustees are also founders of MOAS. The trustees are mindful of the fact that the charity is independent of the Malta organisation and must ensure that all decisions are taken independently and in accordance with UK regulations.

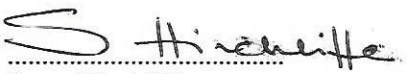
Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

The annual report was approved by the trustees of the charity on 16 June 2021 and signed on its behalf by:



Peter Hinchliffe
Trustee



Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Migrant Offshore Aid Station (MOAS) UK for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

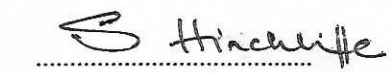
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16 June 2021 and signed on its behalf by:



Peter Hinchliffe
Trustee



Susan Hinchliffe
Trustee

Migrant Offshore Aid Station (MOAS) UK

Independent Examiner's Report to the trustees of Migrant Offshore Aid Station (MOAS) UK

I report on the accounts of the charity for the year ended 31 October 2020 which are set out on pages 6 to 14 .

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.
Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sadie Rogers

Sadie Rogers CA
ICAS

C/O One Plus One Accountants
34/36 Fore Street
Bovey Tracey
Devon
TQ13 9AE

Date: 09/07/2021

Migrant Offshore Aid Station (MOAS) UK

Statement of Financial Activities for the Year Ended 31 October 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 31 October 2020 £
Income and Endowments from:				
Donations and legacies	3	121,459	39,829	161,288
Investment income	4	1	-	1
Total income		121,460	39,829	161,289
Expenditure on:				
Charitable activities	5	(92,912)	(37,797)	(130,709)
Total expenditure		(92,912)	(37,797)	(130,709)
Net income		28,548	2,032	30,580
Net movement in funds		28,548	2,032	30,580
Reconciliation of funds				
Total funds brought forward		25,303	-	25,303
Total funds carried forward	11	53,851	2,032	55,883

	Note	Unrestricted funds £	Total 31 October 2019 £
Income and Endowments from:			
Donations and legacies	3	25,892	25,892
Total income		25,892	25,892
Expenditure on:			
Charitable activities	5	(589)	(589)
Total expenditure		(589)	(589)
Net income		25,303	25,303
Reconciliation of funds			
Total funds carried forward	11	25,303	25,303

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 11.

Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)
Balance Sheet as at 31 October 2020

	Note	31 October 2020 £	31 October 2019 £
Current assets			
Debtors	9	752	-
Cash at bank and in hand		55,731	25,303
		56,483	25,303
Creditors: Amounts falling due within one year	10	(600)	-
Net assets		55,883	25,303
Funds of the charity:			
Restricted funds		2,032	-
Unrestricted income funds			
Unrestricted funds		53,851	25,303
Total funds	11	55,883	25,303

For the financial year ending 31 October 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 16 June 2021 and signed on their behalf by:

.....
Peter Hinchliffe
Trustee

.....
Susan Hinchliffe
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Suite 1, Lower Ground Floor
One George Yard
London
EC3V 9DF

These financial statements were authorised for issue by the trustees on 16 June 2021.

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Migrant Offshore Aid Station (MOAS) UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds				
	Designated £	General £	Restricted funds £	Total 31 October 2020 £	Total 15 October 2018 to 31 October 2019 £
Donations and legacies;					
Donations from individuals	100,000	20,709	39,829	160,538	25,892
Gift aid reclaimed	-	750	-	750	-
	100,000	21,459	39,829	161,288	25,892

4 Investment income

	Unrestricted funds	
	General £	Total 31 October 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1	1

5 Expenditure on charitable activities

	Grant funding of activity £	Activity support costs £	Total 31 October 2020 £
Bangladesh Mask Project	39,291	-	39,291
MOAS Malta projects	89,762	-	89,762
Foreign exchange bank charges	-	407	407
	129,053	407	129,460

£91,664 (2019 - £Nil) of the above expenditure was attributable to unrestricted funds and £37,797 (2019 - £Nil) to restricted funds.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	
	General	Total 31 October 2020
	£	£
Allocated support costs	1,248	1,248
	1,248	1,248

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

	31 October 2020
	£
Other debtors	752

10 Creditors: amounts falling due within one year

	31 October 2020
	£
Other creditors	600

11 Funds

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Balance at 31 October 2020 £
Unrestricted funds				
General				
General Fund	20,892	21,460	(26,211)	16,141
Designated				
Donations	-	100,000	(65,193)	34,807
Original seed donation	4,411	-	(1,508)	2,903
	4,411	100,000	(66,701)	37,710
Total Unrestricted funds	25,303	121,460	(92,912)	53,851
Restricted funds				
Bangladesh Mask Fabric	-	39,829	(37,797)	2,032
Total funds	25,303	161,289	(130,709)	55,883

	Incoming resources £	Resources expended £	Balance at 31 October 2019 £
Unrestricted funds			
General			
General Fund	20,892	-	20,892
Designated			
Original seed donation	5,000	(589)	4,411
Total funds	25,892	(589)	25,303

12 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Current assets	19,644	34,807	2,031	56,482
Current liabilities	(600)	-	-	(600)
Total net assets	19,044	34,807	2,031	55,882

	Unrestricted funds	
	General	Total funds at 31 October 2019
	£	£
Current assets	25,303	25,303

13 Related party transactions

During the year the charity made the following related party transactions:

MOAS Malta

(MOAS Malta is an International humanitarian organisation, registered in Malta and founded by Christopher Catrambone and Regina Egle, who are also trustees of MOAS UK.)

As explained in the Trustees Report the charity works in collaboration with MOAS Malta, who carry out field work in the main areas of operation. The unresticted funds held at the 2019 year end were used in the current year to fund a shipment of aid to Yemen which was organised by MOAS Malta. In the current year the charity has also made payments to MOAS Malta in connection with a major aid project in Bangladesh. This is explained further in the Trustees' Report.

P & S Hinchliffe Ltd, a company controlled by Peter Hinchliffe and Susan Hinchliffe has a contract for management services with MOAS Malta, and during the year it was paid £24,000 in connection with accountancy, administration and compliance services.

There were no transactions with MOAS UK.. At the balance sheet date the amount due to/from MOAS Malta was £Nil (2019 - £Nil).