

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

Charity Registration Number 1181822

Company Registration Number 11622376

Registered Office	The charity is incorporated in England. 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 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 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.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

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.

Migrant Offshore Aid Station (MOAS) UK

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.

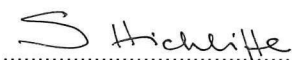
Going concern

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:



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 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

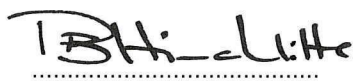
	Note	2022 £	2021 £
Current assets			
Debtors	9	-	120
Cash at bank and in hand		<u>1,351,353</u>	<u>230,687</u>
		1,351,353	230,807
Creditors: Amounts falling due within one year	10	<u>(1,238,065)</u>	<u>(600)</u>
Net assets		<u>113,288</u>	<u>230,207</u>
Funds of the charity:			
Restricted income funds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

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:



Peter Hinchliffe
Trustee



Susan Hinchliffe
Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

Migrant Offshore Aid Station (MOAS) UK

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.

Migrant Offshore Aid Station (MOAS) UK

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

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.

Migrant Offshore Aid Station (MOAS) UK

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

Financial instruments

Classification

The charity holds the following financial instruments:

- short term other creditors
- cash and bank balances

All financial instruments 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 contractual provisions of the instrument and derecognition when in the case of the assets, the contractual 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
	<u>11,646</u>	<u>338,606</u>	<u>350,252</u>	<u>251,401</u>

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.

Migrant Offshore Aid Station (MOAS) UK

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

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 finding 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
	<u>461,227</u>	<u>5,944</u>	<u>467,171</u>	<u>77,453</u>

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.

Migrant Offshore Aid Station (MOAS) UK

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

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	-
	<u>4,974</u>	<u>4,974</u>	<u>500</u>

6 Net (outgoing) / incoming resources

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

	2022 £	2021 £
Independent examiner's fees	<u>4,500</u>	<u>500</u>

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	<u>-</u>	<u>120</u>

Migrant Offshore Aid Station (MOAS) UK

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

10 Creditors: amounts falling due within one year

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

11 Funds

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

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 consultants 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 forward 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.

Migrant Offshore Aid Station (MOAS) UK

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					
<i>General</i>					
Unrestricted funds	16,141	165,311	(1,225)	2,903	183,130
<i>Designated</i>					
Donations	34,807	55,873	(43,603)	-	47,077
Original seed donation	2,903	-	-	(2,903)	-
	<u>37,710</u>	<u>55,873</u>	<u>(43,603)</u>	<u>(2,903)</u>	<u>47,077</u>
Total unrestricted funds	53,851	221,184	(44,828)	-	230,207
Restricted					
Bangladesh Mask Fabric	<u>2,031</u>	<u>30,217</u>	<u>(32,248)</u>	<u>-</u>	<u>-</u>
Total funds	<u>55,882</u>	<u>251,401</u>	<u>(77,076)</u>	<u>-</u>	<u>230,207</u>

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	<u>(1,238,065)</u>	<u>-</u>	<u>(1,238,065)</u>
Total net assets	<u>96,155</u>	<u>17,133</u>	<u>113,288</u>

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

Migrant Offshore Aid Station (MOAS) UK

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

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 support 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.