

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

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 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.

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.

Migrant Offshore Aid Station (MOAS) UK

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.

Migrant Offshore Aid Station (MOAS) UK

Trustees' Report

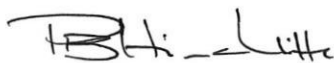
Risk management

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.

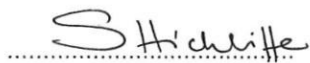
Going concern

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 01/01/25 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 01/07/25 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 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:

.....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
Date:.....

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.

The notes on pages 10 to 16 form an integral part of these financial statements.

Migrant Offshore Aid Station (MOAS) UK

(Registration number: 11622376)

Balance Sheet as at 31 October 2024

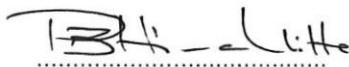
	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		131,003	558,693
Creditors: Amounts falling due within one year	9	<u>(15,100)</u>	<u>(224,265)</u>
Net assets		<u>115,903</u>	<u>334,428</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	20,000	54,384
Unrestricted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

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 01.10.25. and signed on their behalf by:


Peter Hinchliffe
Trustee


Susan Hinchliffe
Trustee

The notes on pages 10 to 16 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 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.

Migrant Offshore Aid Station (MOAS) UK

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

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 2024

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

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.

Migrant Offshore Aid Station (MOAS) UK

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

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
	<u>392,011</u>	<u>14,769</u>	<u>406,780</u>	<u>442,212</u>

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	-
	<u>13,656</u>	<u>13,656</u>	<u>4,725</u>

6 Net (outgoing) / incoming resources

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

	2024 £	2023 £
Independent examiner fees	<u>5,100</u>	<u>4,725</u>

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
	<u>15,100</u>	<u>224,265</u>

10 Funds

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

Migrant Offshore Aid Station (MOAS) UK

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

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 forward for use in future years.

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	38,447	2,021	(4,948)	35,520
<i>Designated</i>				
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		Restricted funds	Total funds at 31 October 2024 £
	General £	Designated £	£	
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		Restricted funds	Total funds at 31 October 2023 £
	General £	Designated £	£	
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

Migrant Offshore Aid Station (MOAS) UK

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

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.