

MERCY UNIVERSAL

England & Wales · Charity number 1083631

Details

Status Registered

Legal form Other

Registered 2000-11-23

Register [View on the Charity Commission register](#)

Contact

Address 194 Dunstable Road
Bedfordshire
Luton
LU4 8JJ

Phone 03333110047

Email info@mercyuniversal.com

Website www.mercyuniversal.com

Activities

Objects: TO RELIEVE SICKNESS AND POVERTY.

Activities: Mercy Universal is a global humanitarian organization. It provides relief and medical assistance to the poor, needy and sick. It helps in eradicating the root causes of poverty through such measures as self-reliance through vocational training and schemes of income-generation. It provides assistance for shelter and house-repair. It also runs a sponsorship scheme for orphans and poor children

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE.
- Bangladesh
- Burma
- India
- Pakistan
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-26 | £17,175 | £21,025 | - | - |
| 2024-06-26 | £26,903 | £59,749 | - | - |
| 2023-06-26 | £56,361 | £97,374 | - | - |
| 2022-06-26 | £70,802 | £103,684 | - | - |
| 2021-06-26 | £93,603 | £103,684 | - | - |
| 2020-06-26 | £96,357 | £115,989 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|-------|------------|
| Nazir Ahmed | Chair | 2013-09-16 |
| DR A HUSSAIN | | 2013-09-16 |

MERCY UNIVERSAL

England & Wales - Charity number 1083631

Accounts

Mercy Universal
Trustees' Report and Financial Statements
for The Year Ended 26 June 2024
Charity Registration No: 1 0 8 3 6 3 1

ZAIDI AND CO.
CHARTERED ACCOUNTANTS

241 Mitcham Road, London SW17 9JQ
Telephone: 0208 767 2300, Fax: 0208 767 9110

Mercy Universal

Information

Trustees

Mr. Nazir Ahmed (Chairman)
Dr. A. Hussain
Mr. Javed Aziz

Accountants

Zaidi and Co
Chartered Accountants
241 Mitcham Road
London
SW17 9JQ

Correspondence Address

194 Dunstable Road
Bedfordshire
Luton, LU4 8JJ

Bankers

National Westminster Bank Plc
Leicester Customer Service Centre
11 Western Boulevard
Leicester
LE2 7EJ

Cash Plus
PO Box 5525
Manchester
M61 0QS

Charity Reg Number

1 0 8 3 6 3 1

Mercy Universal

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Mercy Universal

Report of the Trustees

For the year ended 26 June 2024

The Trustees present their report together with the financial statements of the charity for the year ended 26 June 2024. The trustees adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 for preparing this report.

The Trustees

The trustees who served the charity during the period were as follows:

Mr Nazir Ahmed (Chairman) Dr A
Hussain
Mr Javed Aziz

Governing Instrument

The charity is governed by a deed of trust dated on 27th day of October 2000 and was registered with the Charities Commission under number 1083631.

Recruitment and appointment of Trustees

For recruitment of trustees, we engage those people who are professionals, businessmen or community workers. They should have no criminal background and also should be referred by two professionals like doctors, lecturers, solicitors. They have to be committed to play their roles and actively participate in the welfare of the organisation and humanitarian issues.

Objects of the Trust Fund

The objects of the charity as stated in the deed of trust are:

- To relieve sickness and poverty.
- To provide relief to poor, sick and needy people
- To participate in humanitarian programs involving rehabilitation, health care, education, and to provide social and economic support.

Achievements and Performance

The charity engaged in providing the humanitarian relief work by providing support to orphans and widows and in various water projects during the current reporting period.

Accounting Policies

The accounting policies adopted by the charity are detailed in Note 1 to the financial statements. There have been no changes to the accounting policies during the period.

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We keep reserves for any eventuality and emergencies and from time to time spend from the reserves if the donations do not suffice to run the projects. We had a policy of keeping separate accounts for reserves but as the donations have been fewer over last years, here it was not possible to maintain it.

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The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

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The charity has adequate reserves to fulfil its charitable obligations and to cover operating costs, unforeseen expenditure and/or shortfalls in income.

Summary of the year's activities 2023-24

During the year, 60 vocational training centers which provide training for tailoring, embroidery and computer skills were sponsored and supported by Mercy Universal in Jammu and Kashmir.

Mercy Universal in partnership with local charities and volunteers on the ground was able to provide respite, including medicine and food to poor and needy in Jammu and Kashmir under Food security and Livelihood (FSL) program.

Support for the patients with chronic illness needing lifetime care continued as previous years. Under Building Brighter Futures orphans across Jammu and Kashmir were provided full or partial support in partnership with local charities and has been continuing from many years.

Mercy universal carried out Ramadhan Iftaar program projects this year as well. Foods packs were distributed to marginalized families for the month of fasting. On auspicious occasion of Eid of Qurbani was carried out in both sides of Kashmir and more than 3000 individuals benefited.

Distribution of food parcels amongst displaced persons and providing sewing machines for women skills development centers in Azad Kashmir.

Mercy Universal has been supporting students to realize their dreams within Jammu and Kashmir and students who are pursuing their education in international universities. Mercy Universal provided support to numerous students at high school and college levels to continue their education in Jammu and Kashmir and at higher education level in different countries.

Scholarship Programme:

Mercy Universal in partnership with the partners awarded various types of scholarships directly to the students of J & K . Presently, the scholarship details are as follows: -

- a) 8th to 12th grade scholarship
- b) Post-Matric scholarship
- c) Professional scholarship for Medical, Engineering, Agriculture and other courses.
- d) Free-ship in educational Institutions (preferably orphans) and (full concession)
- e) financially poor students. (partial concession)
- f) Economically struggling students in various countries.

Orphan Development Programme :

The assistance is provided for:

- a) Educational Development viz. tuition fee, books uniform and stationery etc.
- b) Health care viz. Regular medical check-up, conducting of medical tests and providing medicines etc.
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Mercy Universal

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Social/Emergencies/Water projects:

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- Providing emergent relief during earth quake, fire hazards, floods etc.
- Provide drinking water etc.
- Help persons displaced due to conflicts in their rehabilitation.
- Financial assistance on the eve of Eid to widows and orphan girls
- Distribution of blankets etc. during winter

During the last 32 years of turmoil in the state, the number of orphans has increased tremendously. The serious efforts are being made to reach to the families of orphans and providing of assistance to these orphans is among the priority sectors of the organization.

Trustee's responsibilities in relation to financial statements

Law applicable to the charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charities SORP;
- State whether applicable accounting standards and statement of recommended practice have been followed subjects to any 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 charity will continue in business.

The trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed and approved on behalf of the trustees on

N Ahmed
07/May/2025 20:56:40

Nazir Ahmed.....

Mr Nazir Ahmed
Trustee

D A Hussain
16/Apr/2025 11:01:31

Dr A Hussain
.....

Dr A Hussain
Trustee

**Independent Examiner's Report to the Trustees of
Mercy Universal
for the year ended 26 June 2024**

We report on the accounts of the Charity for the year ended 26 June 2024, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our 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 our attention.

Basis of independent examiners' report

Our 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

Except for adequate controls over the distribution of funds transmitted abroad (as the Trustees had no control over the charity's funds after the funds have left the UK); subject to above, in our opinion, the financial statements give a true and fair view of the state of the charity's affairs as at 26 June 2024 and of its incoming resources and applications of resources for the year then ended and have been properly prepared in accordance with Charities Act 2011.

Z & C C A
12/May/2025 08:35:16

Zaidi & Co Chartered Accountants

ZAIDI & CO
CHARTERED ACCOUNTANTS
241 Mitcham Road London
SW17 9JQ

Date:

Mercy Universal
Statement of Financial Activities
for the Year Ended 26 June 2024

| | Notes | Restricted Fund | Unrestricted Fund | 2024 Total Fund | 2023 Total Fund |
|--|-------|--------------------|----------------------|-----------------------|-----------------------|
| Incoming Resources | | | | | |
| Donations received | | - | 25,938 | 25,938 | 53,866 |
| Zakat | | 215 | - | 215 | 250 |
| Sadqa | | 750 | - | 750 | 2,245 |
| Gift Aid received | | - | - | - | - |
| Total Incoming Resources | | <u>965</u> | <u>25,938</u> | <u>26,903</u> | <u>56,361</u> |
| Resources Expanded | | | | | |
| Direct Charitable expenditure | 2 | - | 43,650 | 43,650 | 75,748 |
| Fundraising costs | 3 | - | 2,739 | 2,739 | 7,084 |
| Managing and administration | 4 | - | 12,858 | 12,858 | 13,930 |
| Other resources | 5 | - | 502 | 502 | 612 |
| Total Resources Expanded | | <u>-</u> | <u>59,749</u> | <u>59,749</u> | <u>97,374</u> |
| Net Incoming/(Outgoing) Resources for the year | | 965 | (33,811) | (32,846) | (41,013) |
| Total funds at 27 June 2023 | | | 42,733 | 42,733 | 83,746 |
| Total funds at 26 June 2024 | | <u>965</u> | <u>8,922</u> | <u>9,887</u> | <u>42,733</u> |

Mercy Universal

Balance sheet as at 26 June 2024

| | | 2024 | | 2023 | |
|--|---|--------|----------|--------|----------|
| Notes | £ | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 6 | | 25 | | 31 |
| Tangible assets | 7 | | 2,259 | | 2,755 |
| | | | 2,284 | | 2,786 |
| Current assets | | | | | |
| Cash at bank and in hand | | 10,844 | | 46,073 | |
| Current liabilities | | | | | |
| Sundry payables and accruals | 8 | 3,241 | | 6,126 | |
| Net current assets | | | | | |
| | | | 7,603 | | 39,947 |
| Total assets less current liabilities | | | | | |
| | | | 9,887 | | 42,733 |
| Accumulated Fund Account | | | | | |
| Unrestricted Funds b/fwd | | | 42,733 | | 83,746 |
| Excess of Expenditure Over Income | | | (32,846) | | (41,013) |
| | | | 9,887 | | 42,733 |

Signed on behalf of the Trustees

N Ahmed
07/May/2025 20:56:40

Nazir Ahmed.....

Mr Nazir Ahmed

D A Hussain
16/Apr/2025 11:01:31

A Hussain.....

Dr A Hussain

Approved by the Trustees on:

Mercy Universal

Notes to the accounts

for the year ended 26 June 2024

1. Accounting policies

1.1. Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Charity (Accounts and Reports) Regulations, applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

1.2. Charitable Contributions

These represents amounts receivable from donors towards the general running of the charity.

1.3. Intangible and Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | |
|---------------------|------------------------|
| Intangible Assets | - 18% Reducing Balance |
| Computer Equipment | - 18% Reducing Balance |
| Fixtures & fittings | - 18% Reducing Balance |

2. Direct Charitable Expenditure

| | 2024 | 2023 |
|----------------|---------------|---------------|
| | £ | £ |
| Donations made | 43,650 | 75,748 |
| | <u>43,650</u> | <u>75,748</u> |

3. Fundraising Costs

| | 2024 | 2023 |
|-------------------------------|--------------|--------------|
| | £ | £ |
| Advertising and promotions | 800 | 500 |
| Support and Fundraising costs | 521 | 5,690 |
| Telephone, fax and internet | 1,328 | 797 |
| Travelling | 90 | 97 |
| | <u>2,739</u> | <u>7,084</u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2024

| 4. Management and Administration Expenses | 2024 | 2023 |
|--|----------------------|----------------------|
| | £ | £ |
| Staff salaries | - | - |
| Offices rent and service charges | 7,671 | 8,401 |
| Rates | 967 | 476 |
| Insurance | - | - |
| Light & heat | - | - |
| Printing, postage and stationery | 722 | 417 |
| Computer & networking costs | 219 | 972 |
| Bookkeeping Fees | 1,200 | 1,200 |
| Accountancy fees | 1,800 | 1,800 |
| Bank charges | 69 | 69 |
| Merchant charges | 210 | 595 |
| Membership Fees | - | - |
| | <u>12,858</u> | <u>13,930</u> |
| | <u><u>12,858</u></u> | <u><u>13,930</u></u> |
| | | |
| 5. Other Resources | 2024 | 2023 |
| | £ | £ |
| Amortization on intangible assets | 6 | 7 |
| Depreciation on tangible assets | 496 | 605 |
| | <u>502</u> | <u>612</u> |
| | <u><u>502</u></u> | <u><u>612</u></u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2024

6. Intangible fixed assets

| | Software | Total |
|--|------------------|------------------|
| | £ | £ |
| Cost | | |
| At 27 June 2023 | 2,316 | 2,316 |
| At 26 June 2024 | <u>2,316</u> | <u>2,316</u> |
| Provision for diminution in value | | |
| At 27 June 2023 | 2,285 | 2,285 |
| Charge for year | 6 | 6 |
| at 26 June 2024 | <u>2,291</u> | <u>2,291</u> |
| Net book values | | |
| At 26 June 2024 | <u>25</u> | <u>25</u> |
| At 26 June 2023 | <u><u>31</u></u> | <u><u>31</u></u> |

7. Tangible assets

| | Fixtures Fittings | Equipment | Total |
|------------------------|------------------------------|---------------------|---------------------|
| | £ | £ | £ |
| Cost | | | |
| At 27 June 2023 | 26,318 | 16,765 | 43,083 |
| At 26 June 2024 | <u>26,318</u> | <u>16,765</u> | <u>43,083</u> |
| Depreciation | | | |
| At 27 June 2023 | 25,430 | 14,898 | 40,328 |
| Charge for the year | 160 | 336 | 496 |
| At 26 June 2024 | <u>25,590</u> | <u>15,234</u> | <u>40,824</u> |
| Net book values | | | |
| At 26 June 2024 | <u>728</u> | <u>1,531</u> | <u>2,259</u> |
| At 26 June 2023 | <u><u>888</u></u> | <u><u>1,867</u></u> | <u><u>2,755</u></u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2024

| 8. Current liabilities | 2024 | 2023 |
|--|--------------|---------------|
| | £ | £ |
| Taxes and social security costs | 11 | 11 |
| Accruals | 3,230 | 6,115 |
| | <u>3,241</u> | <u>6,126</u> |
| | | |
| 9. Analysis of Net Assets between Funds | 2024 | 2023 |
| | £ | £ |
| Fund balances at 26 June 2024 are represented by: | | |
| Tangible Fixed assets | 2,259 | 2,755 |
| Intangible Asset | 25 | 31 |
| Current Assets | 10,844 | 46,073 |
| Current Liabilities | (3,241) | (6,126) |
| | | |
| Total Net Assets | <u>9,887</u> | <u>42,733</u> |

10. Related Party Transactions

Mr. Nazir Ahmed, MR Javed Iqbal Aziz and Dr. A. Hussain are Trustees of Mercy Universal.

No transactions took place between the Mercy Universal and the Trustees during the financial period under review.

Mercy Universal
Income and Expenditure Account
for the year ended 26 June 2024

| | 2024 | | 2023 | |
|--|--------|------------------------|--------|------------------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Donation received- Unrestricted | | 25,938 | | 53,866 |
| Sadqa (Restricted Funds) | | 215 | | 250 |
| Zakat (Restricted funds) | | 750 | | 2,245 |
| | | <u>26,903</u> | | <u>56,361</u> |
| Expenditure | | | | |
| Charitable Donations | 25,467 | | 58,323 | |
| Ramadan Projects | 6,838 | | 6,465 | |
| Qurbanis Donations | 8,030 | | 8,660 | |
| Advertising & promotions | 800 | | 500 | |
| Local Programme | 3,315 | | 2,300 | |
| Support and Fundraising costs | 521 | | 5,690 | |
| Telephone, fax and internet | 1,328 | | 797 | |
| Travelling | 90 | | 97 | |
| Offices rent and service charges | 7,671 | | 8,401 | |
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| Amortization on intangible assets | 6 | | 7 | |
| Depreciation on tangible assets | 496 | | 605 | |
| Gift Aid | - | | - | |
| | | <u>(59,749)</u> | | <u>(97,374)</u> |
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MERCY UNIVERSAL

England & Wales - Charity number 1083631

Accounts

Mercy Universal

Trustees' Report and Financial Statements

For The Year Ended 26 June 2023

Charity Registration No: 1 0 8 3 6 3 1

**ZAIDI AND CO.
CHARTERED ACCOUNTANTS**

241 Mitcham Road, London SW17 9JQ
Telephone: 0208 767 2300, Fax: 0208 767 9110

Mercy Universal

Information

| | |
|-------------------------------|---|
| Trustees | Mr. Nazir Ahmed (Chairman) Dr. A. Hussain Mr. Atif Syed (Resigned 01/07/2022) Mr. Javed Aziz |
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Mercy Universal

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Mercy Universal

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Signed and approved on behalf of the trustees on

N Ahmed
15/04/2024 13:25:02

Nazir Ahmed.....

Mr Nazir Ahmed
Trustee

D A Hussain
15/04/2024 13:47:45

Dr A Hussain
.....
Dr A Hussain
Trustee

INDEPENDENT EXAMINERS' REPORT TO**The Trustees of Mercy Universal****For the year ended 26 June 2023**

We report on the accounts of the Charity for the year ended 26 June 2023, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our 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 our attention.

Basis of independent examiners' report

Our 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

5Except for adequate controls over the distribution of funds transmitted abroad (as the Trustees had no control over the charity's funds after the funds have left the UK); subject to above, in our opinion, the financial statements give a true and fair view of the state of the charity's affairs as at 26 June 2023 and of its incoming resources and applications of resources for the year then ended and have been properly prepared in accordance with Charities Act 2011.

Z & C C A
15/04/2024 14:45:30

Zaidi & Co Chartered Accountants

ZAIDI & CO

CHARTERED ACCOUNTANTS

241 Mitcham Road

London

SW17 9JQ

Date:

Mercy Universal
Statement of Financial Activities
For the Year Ended 26 June 2023

| | Notes | Restricted Fund | Unrestricted Fund | 2023 Total Fund | 2022 Total Fund |
|--|-------|--------------------|----------------------|-----------------------|-----------------------|
| Incoming Resources | | | | | |
| Donations received | | - | 53,866 | 53,866 | 68,432 |
| Zakat | | 250 | - | 250 | 150 |
| Sadqa | | 2,245 | - | 2,245 | 2,220 |
| Gift Aid received | | - | - | - | - |
| Total Incoming Resources | | <u>2,495</u> | <u>53,866</u> | <u>56,361</u> | <u>70,802</u> |
| Resources Expanded | | | | | |
| Direct Charitable expenditure | 2 | - | 75,748 | 75,748 | 70,807 |
| Fundraising costs | 3 | - | 7,084 | 7,084 | 12,885 |
| Managing and administration | 4 | - | 13,930 | 13,930 | 20,785 |
| Other resources | 5 | - | 612 | 612 | 572 |
| Total Resources Expanded | | <u>-</u> | <u>97,374</u> | <u>97,374</u> | <u>105,049</u> |
| Net Incoming/(Outgoing) Resources for the year | | 2,495 | (43,508) | (41,013) | (34,247) |
| Total funds at 27 June 2022 | | | 83,746 | 83,746 | 117,993 |
| Total funds at 26 June 2023 | | <u>2,495</u> | <u>40,238</u> | <u>42,733</u> | <u>83,746</u> |

Mercy Universal

Balance sheet

as at 26 June 2023

| | Notes | 2023 | | 2022 | |
|--|-------|--------|---------------|--------|---------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 6 | | 31 | | 38 |
| Tangible assets | 7 | | 2,755 | | 2,567 |
| | | | <u>2,786</u> | | <u>2,605</u> |
| Current assets | | | | | |
| Cash at bank and in hand | | 46,073 | | 85,310 | |
| | | | | | |
| Current liabilities | | | | | |
| Sundry payables and accruals | 8 | 6,126 | | 4,169 | |
| Net current assets | | | <u>39,947</u> | | <u>81,141</u> |
| Total assets less current liabilities | | | <u>42,733</u> | | <u>83,746</u> |
| Accumulated Fund Account | | | | | |
| Unrestricted Funds b/fwd | | | 83,746 | | 117,993 |
| Excess of Expenditure Over Income | | | (41,013) | | (34,247) |
| | | | <u>42,733</u> | | <u>83,746</u> |

Signed on behalf of the Trustees

N Ahmed
15/04/2024 13:25:02

Nazir Ahmed

Mr Nazir Ahmed

D A Hussain
15/04/2024 13:47:45*A Hussain*

Dr A Hussain

Approved by the Trustees on:

Mercy Universal

Notes to the accounts

for the year ended 26 June 2023

1. Accounting policies

1.1. Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Charity (Accounts and Reports) Regulations, applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

1.2. Charitable Contributions

These represents amounts receivable from donors towards the general running of the charity.

1.3. Intangible and Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|---------------------|---|----------------------|
| Intangible Assets | - | 18% Reducing Balance |
| Computer Equipment | - | 18% Reducing Balance |
| Fixtures & fittings | - | 18% Reducing Balance |

2. Direct Charitable Expenditure

| 2023 | 2022 |
|---------------|---------------|
| £ | £ |
| 75,748 | 70,807 |
| <u>75,748</u> | <u>70,807</u> |

Donations made

3. Fundraising Costs

| 2023 | 2022 |
|--------------|---------------|
| £ | £ |
| 500 | 744 |
| 5,690 | 10,871 |
| 797 | 1,025 |
| 97 | 245 |
| <u>7,084</u> | <u>12,885</u> |

Advertising and promotions
Support and Fundraising costs
Telephone, fax and internet
Travelling

Mercy Universal

Notes to the accounts

for the year ended 26 June 2023

| 4. Management and Administration Expenses | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Staff salaries | - | - |
| Offices rent and service charges | 8,401 | 13,409 |
| Rates | 476 | 1,387 |
| Insurance | - | - |
| Light & heat | - | - |
| Printing, postage and stationery | 417 | 653 |
| Computer & networking costs | 972 | 1,863 |
| Bookkeeping Fees | 1,200 | 1,200 |
| Accountancy fees | 1,800 | 1,800 |
| Bank charges | 69 | 70 |
| Merchant charges | 595 | 403 |
| Membership Fees | - | - |
| | <u>13,930</u> | <u>20,785</u> |
| 5. Other Resources | 2023 | 2022 |
| | £ | £ |
| Ammortisation on intangible assets | 7 | 8 |
| Depreciation on tangible assets | 605 | 564 |
| | <u>612</u> | <u>572</u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2023

6. Intangible fixed assets

| | Software | Total |
|--|-----------------|--------------|
| | £ | £ |
| Cost | | |
| At 27 June 2022 | 2,316 | 2,316 |
| At 26 June 2023 | <u>2,316</u> | <u>2,316</u> |
| Provision for diminution in value | | |
| At 27 June 2022 | 2,278 | 2,278 |
| Charge for year | 7 | 7 |
| at 26 June 2023 | <u>2,285</u> | <u>2,285</u> |
| Net book values | | |
| At 26 June 2023 | <u>31</u> | <u>31</u> |
| At 26 June 2022 | <u>38</u> | <u>38</u> |

7. Tangible assets

| | Fixtures Fittings | Equipment | Total |
|------------------------|------------------------------|------------------|---------------|
| | £ | £ | £ |
| Cost | | | |
| At 27 June 2022 | 25,527 | 16,765 | 42,292 |
| Additions | 791 | - | 791 |
| At 26 June 2023 | <u>26,318</u> | <u>16,765</u> | <u>43,083</u> |
| Depreciation | | | |
| At 27 June 2022 | 25,235 | 14,488 | 39,723 |
| Charge for the year | 195 | 410 | 605 |
| At 26 June 2023 | <u>25,430</u> | <u>14,898</u> | <u>40,328</u> |
| Net book values | | | |
| At 26 June 2023 | <u>888</u> | <u>1,867</u> | <u>2,755</u> |
| At 26 June 2022 | <u>292</u> | <u>2,277</u> | <u>2,569</u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2023

| 8. Current liabilities | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Taxes and social security costs | 11 | 1,169 |
| Accruals | 6,115 | 3,000 |
| | <u>6,126</u> | <u>4,169</u> |

| 9. Analysis of Net Assets between Funds | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Fund balances at 26 June 2023 are represented by: | | |
| Tangible Fixed assets | 2,755 | 2,567 |
| Intangible Asset | 31 | 38 |
| Current Assets | 46,073 | 85,310 |
| Current Liabilities | (6,126) | (4,169) |
| | <u>42,733</u> | <u>83,746</u> |

10. Related Party Transactions

Mr. Nazir Ahmed and Dr. A. Hussain are Trustees of Mercy Universal.

No transactions took place between the Mercy Universal and the Trustees during the financial period under review.

Mercy Universal

Income and Expenditure Account

for the year ended 26 June 2023

| | 2023 | | 2022 | |
|--|--------|------------------------|--------|------------------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Donation received- Unrestricted | | 53,866 | | 68,432 |
| Sadqa (Restricted Funds) | | 250 | | 150 |
| Zakat (Restricted funds) | | 2,245 | | 2,220 |
| | | <u>56,361</u> | | <u>70,802</u> |
| Expenditure | | | | |
| Charitable Donations | 58,323 | | 57,321 | |
| Ramadan Projects | 6,465 | | - | |
| Qurbanis Donations | 8,660 | | 7,600 | |
| Advertising & promotions | 500 | | 744 | |
| Local Programme | 2,300 | | 5,886 | |
| Support and Fundraising costs | 5,690 | | 10,871 | |
| Telephone, fax and internet | 797 | | 1,025 | |
| Travelling | 97 | | 245 | |
| Offices rent and service charges | 8,401 | | 13,409 | |
| Rates | 476 | | 1,387 | |
| Printing, postage and stationery | 417 | | 653 | |
| Computer & networking costs | 972 | | 1,863 | |
| Bookkeeping Fees | 1,200 | | 1,200 | |
| Accountancy fees | 1,800 | | 1,800 | |
| Bank charges | 69 | | 70 | |
| Merchant Charges | 595 | | 403 | |
| Ammortisation on intangible assets | 7 | | 8 | |
| Depreciation on tangible assets | 605 | | 564 | |
| Gift Aid | - | | - | |
| | | <u>(97,374)</u> | | <u>(105,049)</u> |
| Excess of expenditure over income | | <u><u>(41,013)</u></u> | | <u><u>(34,247)</u></u> |

MERCY UNIVERSAL

England & Wales - Charity number 1083631

Accounts

Mercy Universal

Trustees' Report and Financial Statements

For The Year Ended 26 June 2022

Charity Registration No: 1 0 8 3 6 3 1

ZAIDI AND CO.

CHARTERED ACCOUNTANTS

241 Mitcham Road, London SW17 9JQ
Telephone: 0208 767 2300, Fax: 0208 767 9110

Mercy Universal

Information

| | |
|-------------------------------|---|
| Trustees | Mr. Nazir Ahmed (Chairman) Dr. A. Hussain Mr. Atif Syed Mr. Javed Aziz |
| Accountants | Zaidi and Co Chartered Accountants 241 Mitcham Road London SW17 9JQ |
| Correspondence Address | 194 Dunstable Road Bedfordshire Luton, LU4 8JJ |
| Bankers | National Westminster Bank Plc Leicester Customer Service Centre 11 Western Boulevard Leicester LE2 7EJ Cash Plus PO Box 5525 Manchester M61 0QS |
| Charity Reg Number | 1 0 8 3 6 3 1 |

Mercy Universal

Contents

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| Independent Examiners Report | 4 |
| Statement Of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes To The Accounts | 7 - 10 |
| Income and Expenditure Account | 11 |

Mercy Universal

Report of the Trustees

For the year ended 26 June 2022

The Trustees present their report together with the financial statements of the charity for the year ended 26 June 2022. The trustees adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 for preparing this report.

The Trustees

The trustees who served the charity during the period were as follows:

Mr Nazir Ahmed (Chairman)
Dr A Hussain
Mr Atif Syed
Mr Javed Aziz

Governing Instrument

The charity is governed by a deed of trust dated on 27th day of October 2000 and was registered with the Charities Commission under number 1083631.

Recruitment and appointment of Trustees

For recruitment of trustees we engage those people who are professionals, businessmen or community workers. They should have no criminal background and also should be referred by two professionals like doctors, lecturers, solicitors. They have to be committed to play their roles and actively participate in the welfare of the organisation and humanitarian issues.

Objects of the Trust Fund

The objects of the charity as stated in the deed of trust are:

- To relieve sickness and poverty.
- To provide relief to poor, sick and needy people
- To participate in humanitarian programs involving rehabilitation, health care, education, and to provide social and economic support.

Achievements and Performance

The charity engaged in providing the humanitarian relief work by providing support to orphans and widows and in various water projects during the current reporting period.

Accounting Policies

The accounting policies adopted by the charity are detailed in Note 1 to the financial statements. There have been no changes to the accounting policies during the period.

Reserve Policy

We keep reserves for any eventuality and emergencies and from time to time spend from the reserves if the donations do not suffice to run the projects. We had a policy of keeping separate accounts for reserves but as the donations have been fewer over last years, here it was not possible to maintain it.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Mercy Universal

Report of the Trustees

For the year ended 26 June 2022

Availability of Assets to fulfil obligation

The charity has adequate reserves to fulfil its charitable obligations and to cover operating costs, unforeseen expenditure and/or shortfalls in income.

Summary of the year's activities 2019-2020

During the year, 60 vocational training centers which provide training for tailoring, embroidery and computer skills were sponsored and supported by Mercy Universal in Jammu and Kashmir.

Mercy Universal in partnership with local charities and volunteers on the ground was able to provide respite, including medicine and food to poor and needy in Jammu and Kashmir under Food security and Livelihood (FSL) program.

Support for the patients with chronic illness needing lifetime care continued as previous years. Under Building Brighter Futures orphans across Jammu and Kashmir were provided full or partial support in partnership with local charities and has been continuing from many years.

Mercy universal carried out Ramadhan Iftaar program projects this year as well. Foods packs were distributed to marginalised families for the month of fasting. On auspicious occasion of Eid of Qurbani was carried out in both sides of Kashmir and more than 3000 individuals benefited.

Mercy Universal has been supporting students to realise their dreams within Jammu and Kashmir and students who are pursuing their education in international universities. Mercy Universal provided support to numerous students at high school and college levels to continue their education in Jammu and Kashmir and at higher education level in different countries.

Scholarship Programme:

Mercy Universal in partnership with the partners awarded various types of scholarships directly to the students of J & K . Presently, the scholarship details are as follows:-

- a) 8th to 12th grade scholarship
- b) Post-Matric scholarship
- c) Professional scholarship for Medical, Engineering, Agriculture and other courses.
- d) Free-ship in educational Institutions (preferably orphans) and (full concession)
- e) financially poor students. (partial concession)
- f) Economically struggling students in various countries.

Orphan Development Programme :

The assistance is provided for:

- i) Educational Development viz. tuition fee, books uniform and stationery etc.
- ii) Health care viz. Regular medical check-up, conducting of medical tests and providing medicines etc.
- iii) Personality development viz. interactive sessions, entertainment, excursions, and camps etc.

Mercy Universal

Report of the Trustees

For the year ended 26 June 2022

Social/Emergencies/Water projects:

- a) Providing financial assistance for marriages of poor and deserving girls.
- b) Providing emergent relief during earth quake, fire hazards, floods etc.
- c) Provide drinking water etc.
- d) Help persons displaced due to conflicts in their rehabilitation.
- e) Financial assistance on the eve of Eid to widows and orphan girls
- f) Distribution of blankets etc. during winter

During the last 32 years of turmoil in the state, the number of orphans has increased tremendously. The serious efforts are being made to reach to the families of orphans and providing of assistance to these orphans is among the priority sectors of the organization.

Trustee's responsibilities in relation to financial statements

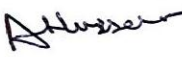
Law applicable to the charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charities SORP;
- State whether applicable accounting standards and statement of recommended practice have been followed subjects to any 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 charity will continue in business.

The trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed and approved on behalf of the trustees on 21/06/23...


.....
Mr Nazir Ahmed
Trustee


.....
Dr A Hussain
Trustee

INDEPENDENT EXAMINERS' REPORT TO

The Trustees of Mercy Universal

For the year ended 26 June 2022

We report on the accounts of the Charity for the year ended 26 June 2021, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our 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 our attention.

Basis of independent examiners' report

Our 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

Except for adequate controls over the distribution of funds transmitted abroad (as the Trustees had no control over the charity's funds after the funds have left the UK); subject to above, in our opinion, the financial statements give a true and fair view of the state of the charity's affairs as at 26 June 2021 and of its incoming resources and applications of resources for the year then ended and have been properly prepared in accordance with Charities Act 2011.

Zaidi & Co

ZAIDI & CO

CHARTERED ACCOUNTANTS

241 Mitcham Road

London

SW17 9JQ

Date: 21/6/2023

Mercy Universal
Statement of Financial Activities
For the Year Ended 26 June 2022

| | Notes | Restricted Fund | Unrestricted Fund | 2022 Total Fund | 2021 Total Fund |
|--|-------|--------------------|----------------------|-----------------------|-----------------------|
| Incoming Resources | | | | | |
| Donations received | | - | 68,432 | 68,432 | 61,401 |
| Zakat | | 150 | - | 150 | 86 |
| Sadqa | | 2,220 | - | 2,220 | 4,050 |
| Gift Aid received | | - | - | - | - |
| Total Incoming Resources | | <u>2,370</u> | <u>68,432</u> | <u>70,802</u> | <u>65,537</u> |
| Resources Expanded | | | | | |
| Direct charitable expenditure | 2 | - | 65,274 | 65,274 | 65,274 |
| Fundraising costs | 3 | - | 28,091 | 28,091 | 25,715 |
| Managing and administration | 4 | - | 12,056 | 12,056 | 12,056 |
| Other resources | 5 | - | 572 | 572 | 639 |
| Total Resources Expanded | | <u>-</u> | <u>103,684</u> | <u>103,684</u> | <u>103,684</u> |
| Net Incoming/(Outgoing) Resources for the year | | 4,136 | (14,217) | (10,081) | (38,147) |
| Total funds at 27 June 2021 | | - | 117,993 | 117,993 | 121,726 |
| Total funds at 26 June 2022 | | <u>4,136</u> | <u>107,509</u> | <u>111,645</u> | <u>83,579</u> |

Mercy Universal


Balance sheet

as at 26 June 2022

| | Notes | 2022 | | 2021 | |
|--|-------|---------------|---------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 6 | | 38 | | 46 |
| Tangible assets | 7 | | 2,567 | | 3,132 |
| | | | <u>2,605</u> | | <u>3,178</u> |
| Current assets | | | | | |
| Cash at bank and in hand | | 85,310 | | 121,983 | |
| | | <u>85,310</u> | | <u>121,983</u> | |
| Current liabilities | | | | | |
| Sundry payables and accruals | 8 | 4,169 | | 7,169 | |
| | | <u>4,169</u> | | <u>7,169</u> | |
| Net current assets | | | 81,141 | | 114,814 |
| | | | <u>81,141</u> | | <u>114,814</u> |
| Total assets less current liabilities | | | 83,746 | | 117,992 |
| | | | <u>83,746</u> | | <u>117,992</u> |
| Accumulated Fund Account | | | | | |
| Unrestricted Funds b/fwd | | | 117,993 | | 128,073 |
| Excess of Expenditure Over Income | | | (34,247) | | (10,081) |
| | | | <u>83,746</u> | | <u>117,992</u> |

Signed on behalf of the Trustees


.....
Mr Nazir Ahmed


.....
Dr A Hussain

Approved by the Trustees on: 07/06/23

Mercy Universal

Notes to the accounts

for the year ended 26 June 2022

1. Accounting policies

1.1. Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Charity (Accounts and Reports) Regulations, applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

1.2. Charitable Contributions

These represents amounts receivable from donors towards the general running of the charity.

1.3. Intangible and Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|---------------------|---|----------------------|
| Intangible Assets | - | 18% Straight Line |
| Computer Equipment | - | 18% Reducing Balance |
| Fixtures & fittings | - | 18% Reducing Balance |

2. Direct Charitable Expenditure

| | 2022 | 2021 |
|-----------------|---------------|---------------|
| | £ | £ |
| Donations made | 55,396 | 53,981 |
| Local Programme | 450 | 2,600 |
| | <u>55,846</u> | <u>56,581</u> |

3. Fundraising Costs

| | 2022 | 2021 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Advertising and promotions | 8,532 | 9,360 |
| Support and Fundraising costs | 20,439 | 14,933 |
| Telephone, fax and internet | 1,025 | 1,411 |
| Travelling | 245 | 11 |
| | <u>28,091</u> | <u>25,715</u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2022

| | | | |
|-----------|---|-------------|-------------|
| 4. | Management and Administration Expenses | 2022 | 2021 |
| | | £ | £ |
| | Staff salaries | - | - |
| | Offices rent and service charges | 4,002 | 4,288 |
| | Rates | 1,387 | 158 |
| | Insurance | - | 79 |
| | Light & heat | - | - |
| | Printing, postage and stationery | 653 | 1,278 |
| | Legal and professional Fees | 7,012 | 2,370 |
| | Bookkeeping Fees | 1,200 | 1,200 |
| | Accountancy fees | 1,800 | 1,800 |
| | Bank charges | 70 | 97 |
| | Merchant charges | 403 | 141 |
| | Membership Fees | - | - |
| | | 18,390 | 12,056 |
| | | 18,390 | 12,056 |
| | | | |
| 5. | Other Resources | 2022 | 2021 |
| | | £ | £ |
| | Ammortisation on intangible assets | 8 | 10 |
| | Depreciation on tangible assets | 564 | 629 |
| | | 572 | 639 |
| | | 572 | 639 |
| | | | |
| 7. | Staff Costs | 2022 | 2021 |
| | | £ | £ |
| | Admin Costs | | |
| | Dr Ashfaq Hussain (Trustee and Executive Manager) | - | 5,000 |
| | Other Staff wages | | 11,409 |
| | | - | 16,409 |
| | | - | 16,409 |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2022

8. Intangible fixed assets

| | Software | Total |
|--|------------------|------------------|
| | £ | £ |
| Cost | | |
| At 27 June 2021 | 2,316 | 2,316 |
| At 26 June 2022 | <u>2,316</u> | <u>2,316</u> |
| Provision for diminution in value | | |
| At 27 June 2021 | 2,270 | 2,270 |
| Charge for year | 8 | 8 |
| at 26 June 2022 | <u>2,278</u> | <u>2,278</u> |
| Net book values | | |
| At 26 June 2022 | <u>38</u> | <u>38</u> |
| At 26 June 2021 | <u><u>46</u></u> | <u><u>46</u></u> |

9. Tangible assets

| | Fixtures Fittings | Equipment | Total |
|------------------------|------------------------------|---------------------|---------------------|
| | £ | £ | £ |
| Cost | | | |
| At 27 June 2021 | 25,527 | 16,765 | 42,292 |
| At 26 June 2022 | <u>25,527</u> | <u>16,765</u> | <u>42,292</u> |
| Depreciation | | | |
| At 27 June 2021 | 25,172 | 13,989 | 39,161 |
| Charge for the year | 64 | 500 | 564 |
| At 26 June 2022 | <u>25,236</u> | <u>14,489</u> | <u>39,725</u> |
| Net book values | | | |
| At 26 June 2022 | <u>291</u> | <u>2,276</u> | <u>2,567</u> |
| At 26 June 2021 | <u><u>355</u></u> | <u><u>2,776</u></u> | <u><u>3,131</u></u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2022

| | | |
|--|---------------|----------------|
| 11. Current liabilities | 2022 | 2021 |
| | £ | £ |
| Taxes and social security costs | 1,169 | 4,169 |
| Accruals | 3,000 | 3,000 |
| | <u>4,169</u> | <u>7,169</u> |
| | | |
| 12. Analysis of Net Assets between Funds | 2022 | 2021 |
| | £ | £ |
| Fund balances at 26 June 2022 are represented by: | | |
| Tangible Fixed assets | 2,567 | 3,132 |
| Intangible Asset | 38 | 46 |
| Current Assets | 85,310 | 121,983 |
| Current Liabilities | (4,169) | (7,169) |
| | <u>83,746</u> | <u>117,992</u> |

13. Related Party Transactions

Mr. Nazir Ahmed and Dr. A. Hussain are Trustees of Mercy Universal.

No transactions took place between the Mercy Universal and the Trustees during the financial period under review.

14. Prior Year Adjustment

Prior period adjustment of £6,347 is previous years accounting fees written off.

Mercy Universal

Income and Expenditure Account

for the year ended 26 June 2022

| | 2022 | | 2021 | |
|--|--------|-----------------|--------|-----------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Donation received- Unrestricted | | 68,432 | | 61,487 |
| Sadqa (Restricted Funds) | | 150 | | 70 |
| Zakat (Restricted funds) | | 2,220 | | 921 |
| | | 70,802 | | 65,537 |
| Expenditure | | | | |
| Charitable Donations | 52,033 | | 53,981 | |
| Qurbanis Donations | 3,363 | | 8,693 | |
| Advertising & promotions | 8,532 | | 9,360 | |
| Local Programme | 450 | | 2,600 | |
| Support and Fundraising costs | 20,439 | | 14,933 | |
| Telephone, fax and internet | 1,025 | | 1,411 | |
| Travelling | 245 | | 11 | |
| Offices rent and service charges | 4,002 | | 4,288 | |
| Rates | 1,387 | | 158 | |
| Insurance | - | | 79 | |
| Printing, postage and stationery | 653 | | 1,278 | |
| Computer & networking costs | 1,863 | | 445 | |
| Legal and professional Fees | 7,012 | | 2,370 | |
| Bookkeeping Fees | 1,200 | | 1,200 | |
| Accountancy fees | 1,800 | | 1,800 | |
| Bank charges | 70 | | 97 | |
| Merchant Chargers | 403 | | 141 | |
| Sundry expenses | - | | 200 | |
| Ammortisation on intangible assets | 8 | | 10 | |
| Depreciation on tangible assets | 564 | | 629 | |
| Gift Aid | - | | 28,066 | |
| | | (105,049) | | (103,684) |
| Excess of expenditure over income | | (34,247) | | (10,081) |

MERCY UNIVERSAL

England & Wales - Charity number 1083631

Accounts

Mercy Universal

Trustees' Report and Financial Statements

For The Year Ended 26 June 2021

Charity Registration No: 1 0 8 3 6 3 1

ZAIDI AND CO.

CHARTERED ACCOUNTANTS

241 Mitcham Road, London SW17 9JQ
Telephone: 0208 767 2300, Fax: 0208 767 9110

Mercy Universal

Information

| | |
|-------------------------------|---|
| Trustees | Mr. Nazir Ahmed (Chairman) Dr. A. Hussain Mr. Atif Syed Mr. Javed Aziz |
| Accountants | Zaidi and Co Chartered Accountants 241 Mitcham Road London SW17 9JQ |
| Correspondence Address | 194 Dunstable Road Bedfordshire Luton, LU4 8JJ |
| Bankers | National Westminster Bank Plc Leicester Customer Service Centre 11 Western Boulevard Leicester LE2 7EJ Cash Plus PO Box 5525 Manchester M61 0QS |
| Charity Reg Number | 1 0 8 3 6 3 1 |

Mercy Universal

Contents

| | Page |
|-----------------------------------|---------------|
| Trustees Report | 1 - 3 |
| Independent Examiners Report | 4 |
| Statement Of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes To The Accounts | 7 - 10 |
| Income and Expenditure Account | 11 |

Mercy Universal

Report of the Trustees

For the year ended 26 June 2021

The Trustees present their report together with the financial statements of the charity for the year ended 26 June 2021. The trustees adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 for preparing this report.

The Trustees

The trustees who served the charity during the period were as follows:

Mr Nazir Ahmed (Chairman)
Dr A Hussain
Mr Atif Syed
Mr Javed Aziz

Governing Instrument

The charity is governed by a deed of trust dated on 27th day of October 2000 and was registered with the Charities Commission under number 1083631.

Recruitment and appointment of Trustees

For recruitment of trustees we engage those people who are professionals, businessmen or community workers. They should have no criminal background and also should be referred by two professionals like doctors, lecturers, solicitors. They have to be committed to play their roles and actively participate in the welfare of the organisation and humanitarian issues.

Objects of the Trust Fund

The objects of the charity as stated in the deed of trust are:

- To relieve sickness and poverty.
- To provide relief to poor, sick and needy people
- To participate in humanitarian programs involving rehabilitation, health care, education, and to provide social and economic support.

Achievements and Performance

The charity engaged in providing the humanitarian relief work by providing support to orphans and widows and in various water projects during the current reporting period.

Accounting Policies

The accounting policies adopted by the charity are detailed in Note 1 to the financial statements. There have been no changes to the accounting policies during the period.

Reserve Policy

We keep reserves for any eventuality and emergencies and from time to time spend from the reserves if the donations do not suffice to run the projects. We had a policy of keeping separate accounts for reserves but as the donations have been fewer over last years, here it was not possible to maintain it.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Mercy Universal

Report of the Trustees

For the year ended 26 June 2021

Availability of Assets to fulfil obligation

The charity has adequate reserves to fulfil its charitable obligations and to cover operating costs, unforeseen expenditure and/or shortfalls in income.

Summary of the year's activities 2019-2020

During the year, 60 vocational training centers which provide training for tailoring, embroidery and computer skills were sponsored and supported by Mercy Universal in Jammu and Kashmir.

Mercy Universal in partnership with local charities and volunteers on the ground was able to provide respite, including medicine and food to poor and needy in Jammu and Kashmir under Food security and Livelihood (FSL) program.

Support for the patients with chronic illness needing lifetime care continued as previous years.

Under Building Brighter Futures orphans across Jammu and Kashmir were provided full or partial support in partnership with local charities and has been continuing from many years.

Mercy universal carried out Ramadhan Iftaar program projects this year as well. Foods packs were distributed to marginalised families for the month of fasting. On auspicious occasion of Eid of Qurbani was carried out in both sides of Kashmir and more than 3000 individuals benefited.

Mercy Universal has been supporting students to realise their dreams within Jammu and Kashmir and students who are pursuing their education in international universities. Mercy Universal provided support to numerous students at high school and college levels to continue their education in Jammu and Kashmir and at higher education level in different countries.

Scholarship Programme:

Mercy Universal in partnership with the partners awarded various types of scholarships directly to the students of J & K . Presently, the scholarship details are as follows:-

- a) 8th to 12th grade scholarship
- b) Post-Matric scholarship
- c) Professional scholarship for Medical, Engineering, Agriculture and other courses.
- d) Free-ship in educational Institutions (preferably orphans) and (full concession)
- e) financially poor students. (partial concession)
- f) Economically struggling students in various countries.

Orphan Development Programme :

The assistance is provided for:

- i) Educational Development viz. tuition fee, books uniform and stationery etc.
- ii) Health care viz. Regular medical check-up, conducting of medical tests and providing medicines etc.
- iii) Personality development viz. interactive sessions, entertainment, excursions, and camps etc.

Mercy Universal

Report of the Trustees

For the year ended 26 June 2021

Social/Emergencies/Water projects:

- a) Providing financial assistance for marriages of poor and deserving girls.
- b) Providing emergent relief during earth quake, fire hazards, floods etc.
- c) Provide drinking water etc.
- d) Help persons displaced due to conflicts in their rehabilitation.
- e) Financial assistance on the eve of Eid to widows and orphan girls
- f) Distribution of blankets etc. during winter

During the last 32 years of turmoil in the state, the number of orphans has increased tremendously. The serious efforts are being made to reach to the families of orphans and providing of assistance to these orphans is among the priority sectors of the organization.

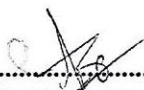
Trustee's responsibilities in relation to financial statements


Law applicable to the charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charities SORP;
- State whether applicable accounting standards and statement of recommended practice have been followed subjects to any 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 charity will continue in business.

The trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed and approved on behalf of the trustees on ...19/04/22


.....
Mr Nazir Ahmed
Trustee


.....
Dr A Hussain
Trustee

INDEPENDENT EXAMINERS' REPORT TO

The Trustees of Mercy Universal

For the year ended 26 June 2021

We report on the accounts of the Charity for the year ended 26 June 2021, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our 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 our attention.

Basis of independent examiners' report

Our 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 examiners' statement

In connection with our examination, no matter has come to our attention:

- which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

Except for adequate controls over the distribution of funds transmitted abroad (as the Trustees had no control over the charity's funds after the funds have left the UK); subject to above, in our opinion, the financial statements give a true and fair view of the state of the charity's affairs as at 26 June 2021 and of its incoming resources and applications of resources for the year then ended and have been properly prepared in accordance with Charities Act 2011.

Zaid & Co

.....
ZAIDI & CO

CHARTERED ACCOUNTANTS

241 Mitcham Road

London

SW17 9JQ

Date: *20/4/22*

Mercy Universal
Statement of Financial Activities
For the Year Ended 26 June 2021

| | Notes | Restricted Fund | Unrestricted Fund | 2021 Total Fund | 2020 Total Fund |
|--|-------|--------------------|----------------------|-----------------------|-----------------------|
| Incoming Resources | | | | | |
| Donations received | | - | 61,401 | 61,401 | 95,367 |
| Zakat | | 86 | - | 86 | 30 |
| Sadqa | | 4,050 | - | 4,050 | 960 |
| Gift Aid received | | - | 28,066 | 28,066 | - |
| Total Incoming Resources | | <u>4,136</u> | <u>89,467</u> | <u>93,603</u> | <u>96,357</u> |
| Resources Expanded | | | | | |
| Direct charitable expenditure | 2 | - | 65,274 | 65,274 | 63,177 |
| Fundraising costs | 3 | - | 25,715 | 25,715 | 26,754 |
| Managing and administration | 4 | - | 12,056 | 12,056 | 25,251 |
| Other resources | 5 | - | 639 | 639 | 807 |
| Total Resources Expanded | | <u>-</u> | <u>103,684</u> | <u>103,684</u> | <u>115,989</u> |
| Net Incoming/(Outgoing) Resources for the year | | 4,136 | (14,217) | (10,081) | (19,632) |
| Total funds at 27 June 2020 | | - | 121,726 | 121,726 | 141,358 |
| Total funds at 26 June 2021 | | <u>4,136</u> | <u>107,509</u> | <u>111,645</u> | <u>121,726</u> |

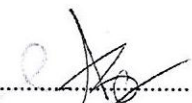
Mercy Universal

Balance sheet

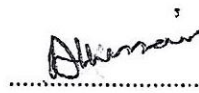
as at 26 June 2021

| | Notes | 2021 | | 2020 | |
|--|-------|----------------|-----------------|----------------|-----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Intangible assets | 8 | | 46 | | 56 |
| Tangible assets | 9 | | 3,132 | | 3,621 |
| | | | <u>3,178</u> | | <u>3,677</u> |
| Current assets | | | | | |
| Cash at bank and in hand | | <u>121,983</u> | | <u>134,565</u> | |
| Current liabilities | | | | | |
| Sundry payables and accruals | 11 | <u>7,169</u> | | <u>16,516</u> | |
| Net current assets | | | <u>114,814</u> | | <u>118,049</u> |
| Total assets less current liabilities | | | <u>117,992</u> | | <u>121,726</u> |
| Accumulated Fund Account | | | | | |
| Unrestricted Funds b/fwd | | | 121,726 | | 141,358 |
| Prior Year Adjustments | 14 | | 6,347 | | |
| Excess of Expenditure Over Income | | | <u>(10,081)</u> | | <u>(19,632)</u> |
| | | | <u>117,992</u> | | <u>121,726</u> |

Signed on behalf of the Trustees



Mr Nazir Ahmed



Dr A Hussain

Approved by the Trustees on: 19/4/22

Mercy Universal

Notes to the accounts

for the year ended 26 June 2021

1. Accounting policies

1.1. Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the provisions of the Charity (Accounts and Reports) Regulations, applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities.

1.2. Charitable Contributions

These represents amounts receivable from donors towards the general running of the charity.

1.3. Intangible and Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

| | | |
|---------------------|---|----------------------|
| Intangible Assets | - | 18% Straight Line |
| Computer Equipment | - | 18% Reducing Balance |
| Fixtures & fittings | - | 18% Reducing Balance |

2. Direct Charitable Expenditure

| | 2021 | 2020 |
|-----------------|---------------|---------------|
| | £ | £ |
| Donations made | 62,674 | 53,177 |
| Local Programme | 2,600 | 10,000 |
| | <u>65,274</u> | <u>63,177</u> |

3. Fundraising Costs

| | 2021 | 2020 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Advertising and promotions | 9,360 | 8,007 |
| Support and Fundraising costs | 14,933 | 15,550 |
| Telephone, fax and internet | 1,411 | 3,020 |
| Travelling | 11 | 177 |
| | <u>25,715</u> | <u>26,754</u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2021

| | | | |
|-----------|---|----------------------|----------------------|
| 4. | Management and Administration Expenses | 2021 | 2020 |
| | | £ | £ |
| | Staff salaries | - | 10,000 |
| | Offices rent and service charges | 4,288 | 6,448 |
| | Rates | 158 | 483 |
| | Insurance | 79 | 890 |
| | Light & heat | - | 2,315 |
| | Printing, postage and stationery | 1,278 | 1,175 |
| | Legal and professional Fees | 2,370 | - |
| | Bookkeeping Fees | 1,200 | 1,200 |
| | Accountancy fees | 1,800 | 1,800 |
| | Bank charges | 97 | 139 |
| | Merchant charges | 141 | 801 |
| | Membership Fees | - | - |
| | | <u>12,056</u> | <u>25,251</u> |
| | | <u><u>12,056</u></u> | <u><u>25,251</u></u> |
| | | | |
| 5. | Other Resources | 2021 | 2020 |
| | | £ | £ |
| | Ammortisation on intangible assets | 10 | 12 |
| | Depreciation on tangible assets | 629 | 795 |
| | | <u>639</u> | <u>807</u> |
| | | <u><u>639</u></u> | <u><u>807</u></u> |
| | | | |
| 7. | Staff Costs | 2021 | 2020 |
| | | £ | £ |
| | Admin Costs | | |
| | Dr Ashfaq Hussain (Trustee and Executive Manager) | - | 5,000 |
| | Other Staff wages | <u>11,409</u> | <u>11,409</u> |
| | | <u>-</u> | <u>16,409</u> |
| | | <u><u>-</u></u> | <u><u>16,409</u></u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2021

8. Intangible fixed assets

| | Software | Total |
|--|--------------|--------------|
| | £ | £ |
| Cost | | |
| At 27 June 2020 | 2,316 | 2,316 |
| At 26 June 2021 | <u>2,316</u> | <u>2,316</u> |
| Provision for diminution in value | | |
| At 27 June 2020 | 2,260 | 2,260 |
| Charge for year | 10 | 10 |
| at 26 June 2021 | <u>2,270</u> | <u>2,270</u> |
| Net book values | | |
| At 26 June 2021 | <u>46</u> | <u>46</u> |
| At 26 June 2020 | <u>56</u> | <u>56</u> |

9. Tangible assets

| | Fixtures Fittings | Equipment | Total |
|------------------------|----------------------|---------------|---------------|
| | £ | £ | £ |
| Cost | | | |
| At 27 June 2020 | 25,386 | 16,765 | 42,151 |
| Additions | 141 | - | 141 |
| At 26 June 2021 | <u>25,527</u> | <u>16,765</u> | <u>42,292</u> |
| Depreciation | | | |
| At 27 June 2020 | 25,093 | 13,438 | 38,531 |
| Charge for the year | 78 | 551 | 629 |
| At 26 June 2021 | <u>25,171</u> | <u>13,989</u> | <u>39,160</u> |
| Net book values | | | |
| At 26 June 2021 | <u>356</u> | <u>2,776</u> | <u>3,132</u> |
| At 26 June 2020 | <u>293</u> | <u>3,327</u> | <u>3,620</u> |

Mercy Universal

Notes to the accounts

for the year ended 26 June 2021

| 11. Current liabilities | 2021 | 2020 |
|---------------------------------|--------------|---------------|
| | £ | £ |
| Taxes and social security costs | 4,169 | 4,169 |
| Accruals | 3,000 | 12,347 |
| | <u>7,169</u> | <u>16,516</u> |

| 12. Analysis of Net Assets between Funds | 2021 | 2020 |
|--|----------------|----------------|
| | £ | £ |
| Fund balances at 26 June 2021 are represented by: | | |
| Tangible Fixed assets | 3,132 | 3,621 |
| Intangible Asset | 46 | 56 |
| Current Assets | 121,983 | 134,565 |
| Current Liabilities | (7,169) | (16,516) |
| | <u>117,992</u> | <u>121,726</u> |

13. Related Party Transactions

Mr. Nazir Ahmed and Dr. A. Hussain are Trustees of Mercy Universal.

No transactions took place between the Mercy Universal and the Trustees during the financial period under review.

14. Prior Year Adjustment

Prior period adjustment of £6,347 is previous years accounting fees written off.

Mercy Universal

Income and Expenditure Account

for the year ended 26 June 2021

| | 2021 | | 2020 | |
|--|--------|-----------------|--------|-----------------|
| | £ | £ | £ | £ |
| Income | | | | |
| Donation received- Unrestricted | | 61,401 | | 95,397 |
| Sadqa (Restricted Funds) | | 86 | | 70 |
| Zakat (Restricted funds) | | 4,050 | | 921 |
| | | 65,537 | | 96,357 |
| Expenditure | | | | |
| Charitable Donations | 53,981 | | 50,277 | |
| Qurbanis Donations | 8,693 | | - | |
| UK Charitable Donations | - | | 2,900 | |
| Advertising & promotions | 9,360 | | 8,007 | |
| Local Programme | 2,600 | | 10,000 | |
| Support and Fundraising costs | 14,933 | | 15,550 | |
| Telephone, fax and internet | 1,411 | | 3,020 | |
| Travelling | 11 | | 177 | |
| Staff salaries | - | | 10,000 | |
| Offices rent and service charges | 4,288 | | 6,448 | |
| Rates | 158 | | 483 | |
| Insurance | 79 | | 890 | |
| Light & heat | - | | 2,315 | |
| Printing, postage and stationery | 1,278 | | 1,175 | |
| Computer & networking costs | 445 | | - | |
| Legal and professional Fees | 2,370 | | - | |
| Bookkeeping Fees | 1,200 | | 1,200 | |
| Accountancy fees | 1,800 | | 1,800 | |
| Bank charges | 97 | | 139 | |
| Merchant Chargers | 141 | | 801 | |
| Sundry expenses | 200 | | - | |
| Ammortisation on intangible assets | 10 | | 12 | |
| Depreciation on tangible assets | 629 | | 795 | |
| Gift Aid | 28,066 | | - | |
| | | (103,684) | | (115,989) |
| Excess of expenditure over income | | (10,081) | | (19,632) |