

MERCY RESCUE TRUST

England & Wales · Charity number 1121584

Details

Status Registered

Legal form Trust

Registered 2007-11-13

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

Contact

Address Tremethick
Grampound
Truro
TR2 4QY

Phone 01726882231

Website www.mercyrescue.co.uk

Activities

Objects: TO RELIEVE POVERTY AND SICKNESS AND TO ADVANCE THE EDUCATION OF CHILDREN, IN PARTICULAR BUT NOT EXCLUSIVELY BY SUPPORTING THE WORK OF THE BABY RESCUE CENTRE IN KITALE, KENYA

Activities: Mercy Rescue Trust runs a baby rescue centre in Kitale, Kenya. Babies who would otherwise be left to die are rescued, nursed back to health, and re-homed with local families. The centre is staffed by Kenyan nationals, maintaining the local culture and providing local employment.

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People

Geography

- **Area of benefit:** KITALE, KENYA
- Kenya
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£119,238	£114,763	-	-
2024-03-31	£126,319	£106,320	-	-
2023-03-31	£100,386	£113,062	-	-
2022-03-31	£91,921	£90,165	-	-
2021-03-31	£72,413	£70,161	-	-

Trustees

Name	Role	Appointed
CLARE JENKINS	Chair	
Michael John Allen		2015-06-15
NEIL BRIDLE		2013-06-12
TIM CURNOCK		2013-09-06

MERCY RESCUE TRUST

England & Wales - Charity number 1121584

Accounts

Mercy Rescue Trust
Financial Statements
For Year Ended 31 March 2025

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Mercy Rescue Trust

Trustees Report for the Year Ended 31 March 2025

The trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2025..

Reference and Administration Details

The Trust is a Registered Charity no. 1121584. For correspondence purposes, the address is Mercy Rescue Trust, c/o Mrs Clare Jenkins, Tremethick, Grampound, Truro, TR2 4RU.

The charity trustees for the year were as follows:

Mr Tim Curnock
Mrs Clare Jenkins
Mr Neil Bridle
Mr M Allen

Structure, Governance and Management

The governing document of the charity is a Trust Deed dated 1 November 2007. New trustees are appointed by the existing trustees as required.

Reasonable steps have been taken to ensure the prevention and detection of fraud and other regularities and to provide reasonable assurance that:

1. The charity is operating efficiently and effectively.
2. Assets are safeguarded against unauthorised use or disposition.
3. Proper records are maintained and financial information used within the charity for publication is reliable.
4. The charity complies with relevant laws and regulations.
5. The systems of control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. These include:
 - a) Regular consideration by the Trustees of the financial results;
 - b) Delegated authority and segregation of duties.
 - c) Identification and management of risks.

The Charities objectives are to relieve poverty and sickness and to advance the education of children; in particular, but not exclusively, by supporting the work of the baby rescue centre in Kitale.

Achievement and Performance

Throughout the year to 31 March 2024, the Charities activities were focussed on supporting the baby rescue centre in Kitale, Kenya. Many babies have been rescued and given food, shelter and medical care, leading in most cases to fostering in the community or adoption. Some children are also resident in the home and educated in the local schools.

Financial Review

As shown in the Statement of Financial Activities, there was a net inflow of resources of £4475 in the year to 31 March 2025 compared with an inflow of £19999 in the previous year. The Trustees recognise new demands on charity resources with the increasing costs in Kenya and increasing domestic demands on UK donors. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing commitments.

On behalf of the Trustees

Trustee

Trustee

26th Nov 2025

26th Nov 2025

TO THE TRUSTEES OF MERCY RESCUE TRUST

I report on the accounts of the Charity for the year ended 31 March 2025. Which are set out on pages 4 – 7.

Respective responsibilities of trustees and independent examiner

The Charities Trustees are responsible for the preparation of the accounts Charities Act 2011.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

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

- 1) which gives me reasonable cause to believe there is any material shortfall in the accounting records.
- 2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter White, St Lucia, Chycoose, Devoran, TR3 6NU

26th Nov 2025

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	General <u>Fund</u>	Restricted <u>Fund</u>	2025 <u>Total</u>	2024 <u>Total</u>
<u>Note</u>	£	£	£	£
Incoming Resources				
Income – Standing Orders/Gift Aid	66549	0	66549	65795
Fund Raising Income & Donations Received	52689	0	52689	60524
Transfer				
Total Incoming Resources'	<u>119238</u>	<u>0</u>	<u>119238</u>	<u>126319</u>
Resources Expended				
Cost of Generating Funds Charitable	423	0	423	2240
Activities Kenya Charitable Activity	95785	0	95785	93026
UK	18428		18428	10450
Governance Costs	127	0	127	604
Transfer	0			
Total Resources Expended	<u>114763</u>	<u>0</u>	<u>114763</u>	<u>106320</u>
General Fund Brought Forward	24736	0	4737	4737
Funds carried Forward	<u>29211</u>	<u>0</u>	<u>29211</u>	<u>24736</u>

MERCY RESCUE TRUST

BALANCE SHEET AS AT 31 MARCH 2024

	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	2025 Total	2024 <u>Total</u>
<u>Note</u>	£	£	£	£
CURRENT ASSETS				
Cash at Bank & in hand	29211	-	29211	24736
House at Meru Farm		150829	150829	150829
LESS: CREDITORS				
Due within one year	0	-		
NET ASSETS	<u>29211</u>	<u>150829</u>	<u>180040</u>	<u>175565</u>
Financed By:				
RESERVES				
Accumulated Fund/Asset	<u>29211</u>	<u>150829</u>	<u>180040</u>	<u>175565</u>

Approved on 31st Dec 2024

Treasurer

Trustee

NOTES TO THE ACCOUNTS

FOR YEAR ENDED 31 MARCH 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's Financial Statements.

a) Accounting Convention

The Financial Statements are prepared on an Income & Expenditure basis, and in accordance with applicable accounting standards.

b) Income

Standing order and Restricted income includes Gift Aid repayments.

c) Expenditure

The costs of generating funds are costs incurred in promoting the Charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the Charity's objects. Governance costs are incurred in complying with constitutional and statutory requirements.

d) Expenditure in Kitale, Kenya

All expenses in Kenya are in Shillings (KSH) and will be subject to the fluctuations in the exchange rate. The Kitale expenditure on page 7 is expressed in £ using an average exchange rate. Data excludes capital expenditure on the house at Meru Farm.

**NOTES TO THE ACCOUNTS (Cont.)
FOR THE YEAR ENDED 31 MARCH 2025**

	General	Restricted	2025	2024
	Fund	Fund	Total	Total
(Revenue)	£	£	£	£
Cash on Hand B/f	6036		6036	7286
Income				
Transfers from UK	95785		95785	93026
	1447		1447	
Local Donations/Income	3		3	3523
Bank Interest	147		147	
	110405		110405	96549
Expenditure				
Salaries & Staff Support	61273		61273	47454
Utilities & Maintenance	5122		5122	7189
Food	9736		9736	11173
Hygiene & Medical	12210		12210	11248
Education	12718		12718	9521
Travel	4499		4499	5712
Home Based care	654		654	899
Bank Charges & Exchange Losses	759		759	731
Administration Expenses	1618		1618	1157
Tax paid through bank	22		22	
Staff Foster Program	1149		1149	2715
	109760		97799	97799
Cash/Bank on Hand C/f	6681		6036	6036
3. Governance Costs				
Independent Examination	0		0	0

The Average number of employees in the UK during the year was 0 (2023:0).

The average number employed in Kenya was 23(2024 -21). No employees earned £50,000 or more in the year.

MERCY RESCUE TRUST

England & Wales - Charity number 1121584

Accounts

Mercy Rescue Trust
Financial Statements
For Year Ended 31 March 2024

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Mercy Rescue Trust

Trustees Report for the Year Ended 31 March 2024

The trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2024.

Reference and Administration Details

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The charity trustees for the year were as follows:

Mr Tim Curnock
Mrs Clare Jenkins
Miss Kelly Gliszczynski
Mr Neil Bridle
Mr M Allen

Structure, Governance and Management

The governing document of the charity is a Trust Deed dated 1 November 2007. New trustees are appointed by the existing trustees as required.

Reasonable steps have been taken to ensure the prevention and detection of fraud and other regularities and to provide reasonable assurance that:

1. The charity is operating efficiently and effectively;
2. Assets are safeguarded against unauthorised use or disposition;
3. Proper records are maintained and financial information used within the charity for publication is reliable.
4. The charity complies with relevant laws and regulations;
5. The systems of control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. These include:
 - a) Regular consideration by the Trustees of the financial results;
 - b) Delegated authority and segregation of duties;
 - c) Identification and management of risks.

The Charities objectives are to relieve poverty and sickness and to advance the education of children; in particular, but not exclusively, by supporting the work of the baby rescue centre in Kitale.

Achievement and Performance

Throughout the year to 31 March 2024, the Charities activities were focussed on supporting the baby rescue centre in Kitale, Kenya. Many babies have been rescued and given food, shelter and medical care, leading in most cases to fostering in the community or adoption. Some older children are also resident in the home and educated in the local schools.

Financial Review

As shown in the Statement of Financial Activities, there was a net inflow of resources of £19999 in the year to 31 March 2024 compared with an outflow of £12676 in the previous year. The Trustees recognise new demands on charity resources with the increasing costs in Kenya and increasing domestic demands on UK donors. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing commitments.

On behalf of the Trustees

Trustee

Trustee

31st Dec 2024

31st Dec 2024

TO THE TRUSTEES OF MERCY RESCUE TRUST

I report on the accounts of the Charity for the year ended 31 March 2024. Which are set out on pages 4 – 7.

Respective responsibilities of trustees and independent examiner

The Charities Trustees are responsible for the preparation of the accounts Charities Act 2011.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

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

- 1) which gives me reasonable cause to believe there is any material shortfall in the accounting records.
- 2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter White, St Lucia, Chychoose, Devoran, TR3 6NU

31st Dec 2024

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	General <u>Fund</u> £	Restricted <u>Fund</u> £	2024 <u>Total</u> £	2023 <u>Total</u> £
Incoming Resources				
Income – Standing Orders/Gift Aid	65795	0	65795	54291
Fund Raising Income & Donations Received	60524	0	60524	46095
Transfer				
Total Incoming Resources'	<u>126319</u>	<u>0</u>	<u>126319</u>	<u>100386</u>
Resources Expended				
Cost of Generating Funds Charitable	2240	0	2240	953
Activities Kenya Charitable Activity	93026	0	93026	97172
UK	10450		14560	14560
Governance Costs	604	0	604	377
Transfer	0			
Total Resources Expended	<u>106320</u>	<u>0</u>	<u>106320</u>	<u>113062</u>
General Fund Brought Forward	4737	0	4737	17413
Funds carried Forward	<u><u>24736</u></u>	<u><u>0</u></u>	<u><u>24736</u></u>	<u><u>4737</u></u>

MERCY RESCUE TRUST

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BALANCE SHEET AS AT 31 MARCH 2024

	<u>General</u> <u>Fund</u> <u>£</u>	<u>Restricted</u> <u>Fund</u> <u>£</u>	2024 Total £	2023 <u>Total</u> <u>£</u>
<u>Note</u>				
CURRENT ASSETS				
Cash at Bank & in hand	24736	-	24736	4737
House at Meru Farm		150829	150829	150829
LESS: CREDITORS				
Due within one year	0	-		
NET ASSETS	<u>24736</u>	<u>150829</u>	<u>175565</u>	<u>155566</u>
Financed By:				
RESERVES				
Accumulated Fund/Asset	<u>24736</u>	<u>150829</u>	<u>175565</u>	<u>155566</u>

Approved on 31st Dec 2024

Treasurer

Trustee

NOTES TO THE ACCOUNTS

FOR YEAR ENDED 31 MARCH 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's Financial Statements.

a) Accounting Convention

The Financial Statements are prepared on an Income & Expenditure basis, and in accordance with applicable accounting standards.

b) Income

Standing order and Restricted income includes Gift Aid repayments.

c) Expenditure

The costs of generating funds are costs incurred in promoting the Charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the Charity's objects. Governance costs are incurred in complying with constitutional and statutory requirements.

d) Expenditure in Kitale, Kenya

All expenses in Kenya are in Shillings (KSH) and will be subject to the fluctuations in the exchange rate. The Kitale expenditure on page 7 is expressed in £ using an average exchange rate. Data excludes capital expenditure on the house at Meru Farm.

**NOTES TO THE ACCOUNTS (Cont.)
FOR THE YEAR ENDED 31 MARCH 2024**

	General	Restrict	2024	2023
	Fund	d	Total	Total
2. Kitale Income & Expenditure (Revenue)	£	Fund	£	£
Cash on Hand B/f	7286		7286	8381
Income				
Transfers from UK	93026		93026	97171
Local Donations/Income	3523		3523	3927
	96549		96549	101098
Expenditure				
Salaries & Staff Support	47454		47454	53979
Utilities & Maintenance	7189		7189	5192
Food	11173		11173	9613
Hygiene & Medical	11248		11248	11184
Education	9521		9521	12508
Travel	5712		5712	3749
Home Based care	899		899	2026
Bank Charges & Exchange Losses	731		731	604
Administration Expenses	1157		1157	1715
Preschool Expenditure				
Staff Foster Program	2715		2715	1623
	97799		97799	102193
Cash/Bank on Hand C/f	6036		6036	7286
3. Governance Costs				
Independent Examination	0		0	0

The Average number of employees in the UK during the year was 0 (2023:0).

The average number employed in Kenya was 21(2023:21). No employees earned £50,000 or more in the year.

MERCY RESCUE TRUST

England & Wales - Charity number 1121584

Accounts

Mercy Rescue Trust
Financial Statements
For Year Ended 31 March 2023

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Mercy Rescue Trust

Trustees Report for the Year Ended 31 March 2022

The trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2022.

Reference and Administration Details

The Trust is a Registered Charity no. 1121584. For correspondence purposes, the address is Mercy Rescue Trust, c/o Mrs Clare Jenkins, Tremethick, Grampound, Truro, TR2 4RU.

The charity trustees for the year were as follows:

Mr Tim Curnock
Mrs Clare Jenkins
Miss Kelly Gliszczynski
Mr Neil Bridle
Mr M Allen

Structure, Governance and Management

The governing document of the charity is a Trust Deed dated 1 November 2007. New trustees are appointed by the existing trustees as required.

Reasonable steps have been taken to ensure the prevention and detection of fraud and other regularities and to provide reasonable assurance that:

1. The charity is operating efficiently and effectively;
2. Assets are safeguarded against unauthorised use or disposition;
3. Proper records are maintained and financial information used within the charity for publication is reliable.
4. The charity complies with relevant laws and regulations;
5. The systems of control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. These include:
 - a) Regular consideration by the Trustees of the financial results;
 - b) Delegated authority and segregation of duties;
 - c) Identification and management of risks.

The Charities objectives are to relieve poverty and sickness and to advance the education of children; in particular, but not exclusively, by supporting the work of the baby rescue centre in Kitale.

Achievement and Performance

Throughout the year to 31 March 2022, the Charities activities were focussed on supporting the baby rescue centre in Kitale, Kenya. Many babies have been rescued and given food, shelter and medical care, leading in most cases to fostering in the community or adoption. Some older children are also resident in the home and educated in the local schools.

Financial Review

As shown in the Statement of Financial Activities, there was a net outflow of resources of £12676 in the year to 31 March 2022 compared with an inflow of £1756 in the previous year. The Trustees recognise new demands on charity resources with the increasing costs in Kenya and increasing domestic demands on UK donors. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing commitments.

On behalf of the Trustees

Trustee

Trustee

30th Sept 2023

30th Sept 2023

TO THE TRUSTEES OF MERCY RESCUE TRUST

I report on the accounts of the Charity for the year ended 31 March 2022. Which are set out on pages 4 – 7.

Respective responsibilities of trustees and independent examiner

The Charities Trustees are responsible for the preparation of the accounts Charities Act 2011.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. 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 evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners statement

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

- 1) which gives me reasonable cause to believe there is any material shortfall in the accounting records.
- 2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	General Fund	Restricted Fund	2023 Total	2022 Total
<u>Note</u>	£	£	£	£
Incoming Resources				
Income – Standing Orders/Gift Aid	54291	0	54291	55183
Fund Raising Income & Donations Received	46095	0	46095	36738
Transfer				
Total Incoming Resources'	<u>100386</u>	<u>0</u>	<u>100386</u>	<u>91921</u>
Resources Expended				
Cost of Generating Funds Charitable	953	0	953	521
Activities Kenya Charitable Activity	97172	0	97172	78014
UK	14560		14560	11630
Governance Costs	377	0	377	0
Transfer	0			
Total Resources Expended	<u>113062</u>	<u>0</u>	<u>113062</u>	<u>90165</u>
General Fund Brought Forward	17413	0	17413	15657
Funds carried Forward	<u>4737</u>	<u>0</u>	<u>4737</u>	<u>17413</u>

MERCY RESCUE TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Fund</u>	2023 Total	2022 <u>Total</u>
<u>Note</u>	£	£	£	£
CURRENT ASSETS				
Cash at Bank & in hand	4737	-	4737	17413
House at Meru Farm		150829	150829	150829
LESS: CREDITORS				
Due within one year	0	-		
NET ASSETS	<u>4737</u>	<u>150829</u>	<u>155566</u>	<u>168242</u>
Financed By:				
RESERVES				
Accumulated Fund/Asset	<u>4737</u>	<u>150829</u>	<u>155566</u>	<u>168242</u>

Approved on 30 Sept 2023

Treasurer

Trustee

NOTES TO THE ACCOUNTS

FOR YEAR ENDED 31 MARCH 2022

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's Financial Statements.

a) Accounting Convention

The Financial Statements are prepared on an Income & Expenditure basis, and in accordance with applicable accounting standards.

b) Income

Standing order and Restricted income includes Gift Aid repayments.

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The costs of generating funds are costs incurred in promoting the Charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the Charity's objects. Governance costs are incurred in complying with constitutional and statutory requirements.

d) Expenditure in Kitale, Kenya

All expenses in Kenya are in Shillings (KSH) and will be subject to the fluctuations in the exchange rate. The Kitale expenditure on page 7 is expressed in £ using an average exchange rate. Data excludes capital expenditure on the house at Meru Farm.

**NOTES TO THE ACCOUNTS (Cont.)
FOR THE YEAR ENDED 31 MARCH 2022**

	General	Restricted	2023	2022
	Fund	Fund	Total	Total
	£	£	£	£
2. Kitale Income & Expenditure (Revenue)				
Cash on Hand B/f	8381		8381	5211
Income				
Transfers from UK	97171		97171	78014
Local Donations/Income	3927		3927	743
	101098		101098	78757
Expenditure				
Salaries & Staff Support	53979		53979	37218
Utilities & Maintenance	5192		5192	2015
Food	9613		9613	7594
Hygiene & Medical	11184		11184	8850
Education	12508		12508	10517
Travel	3749		3749	1948
Home Based care	2026		2026	2174
Bank Charges & Exchange Losses	604		604	276
Administration Expenses	1715		1715	1189
Preschool Expenditure				
Staff Foster Program	1623		1623	3369
	102193		102193	75150
Cash/Bank on Hand C/f	7286		7286	8381
3. Governance Costs				
Independent Examination	0		0	0

The Average number of employees in the UK during the year was 0 (2021:0).

The average number employed in Kenya was 21(2021:21). No employees earned £50,000 or more in the year.

MERCY RESCUE TRUST

England & Wales - Charity number 1121584

Accounts

Mercy Rescue Trust
Financial
Statements
For Year Ended 31
March 2021

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Mercy Rescue Trust
Trustees Report for the Year Ended 31
March 2021

The trustees have pleasure in presenting their report and the Financial Statements of the Charity for the year ended 31 March 2021.

Reference and Administration Details

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The charity trustees for the year were as follows:

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The governing document of the charity is a Trust Deed dated 1 November 2007. New trustees are appointed by the existing trustees as required.

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Achievement and Performance

Throughout the year to 31 March 2021, the Charities activities were focussed on supporting the baby rescue centre in Kitale, Kenya. Many babies have been rescued and given food, shelter and medical care, leading in most cases to fostering in the community or adoption. Some older children are also resident in the home and educated in the local schools.

Financial Review

As shown in the Statement of Financial Activities, there was a net inflow of resources of £2254 in the year to 31 March 2021 compared with an inflow of £3901 in the previous year. The Trustees consider this to be satisfactory given the regular income and fundraising plans for 2021/2022. The Trustees regularly review the reserves of the charity to ensure that sufficient liquid funds are available to meet ongoing commitments.

On behalf of the Trustees

Trustee

Trustee

25th January 2022

25th January 2022

TO THE TRUSTEES OF MERCY RESCUE TRUST

I report on the accounts of the Charity for the year ended 31 March 2021. Which are set out on pages 4 - 7.

Respective responsibilities of trustees and independent examiner

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Independent examiners statement

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

- 1)** which gives me reasonable cause to believe there is any material shortfall in the accounting records.
- 2)** to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MERCY RESCUE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Gener al Fund	Restrict ed Fund	2021 Total	2020 Total
<u>Not</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Incoming Resources				
Regular Income	44210	0	44210	62941
Fund Raising Income & Donations Received	28203	0	28203	20481
Transfer				
Total Incoming Resources'	72413	0	72413	83422
Resources Expended				
Cost of Generating Funds	387	0	387	2638
Charitable Activities Kenya	61572	0	61572	68930
Charitable Activity UK	8200		8200	7953
Governance Costs	0	0	0	0
Transfer	0			
Total Resources Expended	70161	0	70161	79521
General Fund Brought Forward	13403	0	13403	9502
Funds carried Forward	15657	0	15657	13403

MERCY RESCUE TRUSTPage
5**BALANCE SHEET AS AT 31
MARCH 2021**

	Gener al Fund	Restrict ed Fund	2021 Total	2020 Total
<u>Note</u>	£	£	£	£
CURRENT ASSETS				
Cash at Bank & in hand	15657	-	15657	13043
House at Meru Farm		150829	150829	150829
LESS: CREDITORS				
Due within one year	0	-		
			166486	163872
NET ASSETS	15657	150829	166486	163872
Financed By:				
RESERVES				
Accumulated Fund/Asset	15657	150829	166486	163872

Approved on 25 January
2022

Treasurer

Trustee

MERCY RESCUE TRUST

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NOTES TO THE ACCOUNTS

FOR YEAR ENDED 31 MARCH 2021

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Charity's Financial Statements.

a) Accounting Convention

The Financial Statements are prepared on an Income & Expenditure basis, and in accordance with applicable accounting standards: Accounting by Charities, published by the Charities Commission March 2005.

b) Income

Standing order and Restricted income includes Gift Aid repayments.

c) Expenditure

The costs of generating funds are costs incurred in promoting the Charity and its work. Charitable Activities Expenditure comprises all expenditure directly related to the Charity's objects. Governance costs are incurred in complying with constitutional and statutory requirements.

d) Expenditure in Kitale, Kenya

All expenses are in Kenyan Shillings (KSH) and will be subject to the fluctuations in the exchange rate. The Kitale expenditure on page 7 is expressed in £ using an average exchange rate. Data excludes capital expenditure on house at Meru Farm.

**MERCY RESCUE TRUST
NOTES TO THE ACCOUNTS
(Cont.)
FOR THE YEAR ENDED 31
MARCH 2021**

	Gener al	Restrict ed	2021	2020
	<u>Fund</u>	<u>Fund</u>	Total	<u>Total</u>
(Revenue)	£	£	£	£
Cash on Hand B/f	2982		2982	4578
Income				
Transfers from UK	61572		61572	68930
Local Donations/Income	1468		1468	2139
	<u>63040</u>		68134	
Expenditure				
Salaries	31094		31094	28897
Utilities & Maintenance	2992		2992	6090
Food	10262		10262	12097
Hygiene & Medical	4789		4789	11951
Education	3242		3242	11234
Travel	2341		2341	2265
Home Based care	2364		2364	1265
Bank Charges & Exchange Losses	170		170	203
Administration Expenses	1613		1613	1046
Preschool Expenditure	1944		1944	
	<u>60811</u>		60811	<u>65240</u>
Cash/Bank on Hand C/f	5211		5211	
3. Governance Costs				
Independent Examination	0		0	0

The Average number of employees in the UK during the year was 0 (2020 :0).

The average number employed in Kenya was 15 (2020:15). No employees earned £50,000 or more in the year.