

**Mercy Rescue Trust**  
**Financial Statements**  
**For Year Ended 31 March 2025**

Contents:

Page 1-2	Trustees Report
Page 3	Independent Examiners Report
Page 4	Statement of Financial Activities
Page 5	Balance Sheet
Page 6-7	Notes to the Accounts

## **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

26<sup>th</sup> Nov 2025

26<sup>th</sup> 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

26<sup>th</sup> Nov 2025

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

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

MERCY RESCUE TRUST

BALANCE SHEET AS AT 31 MARCH 2024

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

Approved on 31<sup>st</sup> 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 Fund	Restricted Fund	2025 Total	2024 Total
	£	£	£	£
<b>2. Kitale Income &amp; Expenditure (Revenue)</b>				
Cash on Hand B/f	6036		<b>6036</b>	7286
<b>Income</b>				
Transfers from UK	95785		<b>95785</b>	93026
	1447		<b>1447</b>	
Local Donations/Income	3		<b>3</b>	3523
Bank Interest	147		<b>147</b>	
	110405		<b>110405</b>	96549
<b>Expenditure</b>				
Salaries & Staff Support	61273		<b>61273</b>	47454
Utilities & Maintenance	5122		<b>5122</b>	7189
Food	9736		<b>9736</b>	11173
Hygiene & Medical	12210		<b>12210</b>	11248
Education	12718		<b>12718</b>	9521
Travel	4499		<b>4499</b>	5712
Home Based care	654		<b>654</b>	899
Bank Charges & Exchange Losses	759		<b>759</b>	731
Administration Expenses	1618		<b>1618</b>	1157
Tax paid through bank	22		<b>22</b>	
Staff Foster Program	1149		<b>1149</b>	2715
	109760		<b>97799</b>	97799
Cash/Bank on Hand C/f	6681		<b>6036</b>	6036
<b>3. Governance Costs</b>				
Independent Examination	0		<b>0</b>	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.