

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**For The Year Ended 31st December 2025**  
**for**  
**Mercy Worldwide Trust**

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

**Mercy Worldwide Trust**

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**For The Year Ended 31st December 2025**

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**Mercy Worldwide Trust**  
**Report of the Trustees**  
**For The Year Ended 31st December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The relief and assistance of people, including orphans and widows, in any part of the world, who are the victims of war or natural disaster, trouble, or catastrophe by such means deemed suitable.

**Significant activities**

During the year the Charity's focus has been to provide food and medical supplies for Lebanon despite the food distribution hub being destroyed by bombs.

**Public benefit**

The trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The Charity's Statement of Financial Activity is showing a net surplus of £6,787 (2024 - deficit of £920.)

During 2025, nearly £30,000 was raised for the two Lebanon appeals.

**FINANCIAL REVIEW**

**Reserves policy**

All funds have been received from donations. The Charity currently holds total funds of £10,324 but is looking to increase this amount so as to be able to continue with its work overseas.

**FUTURE PLANS**

The charity is looking to continue the work in forth coming years to assist victims of war or natural disaster wherever the need arises and to implement the Sustainable Livelihood Programs (SLP).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

There must be at least four Trustees. Every Trustee will be a life member by a resolution of the Trustees passed at a special meeting every five years.

In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

At present there are only three trustees, but they are actively looking to recruit a fourth.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1122046

**Principal address**

95 Tomlinson Avenue  
Luton  
LU14 0QL

**Trustees**

A Ali  
U B Imtiaz  
A H Shah


**Independent Examiner**

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

Mercy Worldwide Trust

Report of the Trustees  
For The Year Ended 31st December 2025

Approved by order of the board of trustees on 14th May 2026 and signed on its behalf by:



.....  
A Ali - Trustee

**Independent Examiner's Report to the Trustees of  
Mercy Worldwide Trust**

**Independent examiner's report to the trustees of Mercy Worldwide Trust**

I report to the charity trustees on my examination of the accounts of Mercy Worldwide Trust (the Trust) for the year ended 31st December 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P A Sparks FCA FCCA

Cheney & Co  
310 Wellingborough Road  
Northampton  
NN1 4EP

Date: .....

**Mercy Worldwide Trust**

**Statement of Financial Activities**  
**For The Year Ended 31st December 2025**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             |       | <u>29,015</u>             | <u>-</u>                 | <u>29,015</u>               | <u>11,451</u>               |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                             |                             |
| <b>Charitable activities</b>       |       |                           |                          |                             |                             |
| General                            |       | <u>756</u>                | <u>21,472</u>            | <u>22,228</u>               | <u>12,371</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>28,259</u>             | <u>(21,472)</u>          | <u>6,787</u>                | <u>(920)</u>                |
| Transfers between funds            | 7     | <u>(21,472)</u>           | <u>21,472</u>            | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>       |       | <u>6,787</u>              | <u>-</u>                 | <u>6,787</u>                | <u>(920)</u>                |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                             |                             |
| Total funds brought forward        |       | <u>3,537</u>              | <u>-</u>                 | <u>3,537</u>                | <u>4,457</u>                |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>10,324</u></u>      | <u><u>-</u></u>          | <u><u>10,324</u></u>        | <u><u>3,537</u></u>         |

The notes form part of these financial statements

**Mercy Worldwide Trust**

**Balance Sheet**  
**31st December 2025**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                             |                             |
| Cash at bank                                 | 5     | 11,440                    | -                        | 11,440                      | 4,653                       |
| <b>CREDITORS</b>                             |       |                           |                          |                             |                             |
| Amounts falling due within one year          | 6     | (1,116)                   | -                        | (1,116)                     | (1,116)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>10,324</u>             | <u>-</u>                 | <u>10,324</u>               | <u>3,537</u>                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>10,324</u>             | <u>-</u>                 | <u>10,324</u>               | <u>3,537</u>                |
| <b>NET ASSETS</b>                            |       | <u>10,324</u>             | <u>-</u>                 | <u>10,324</u>               | <u>3,537</u>                |
| <b>FUNDS</b>                                 | 7     |                           |                          |                             |                             |
| Unrestricted funds                           |       |                           |                          | <u>10,324</u>               | <u>3,537</u>                |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <u>10,324</u>               | <u>3,537</u>                |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
A Ali - Trustee

**Mercy Worldwide Trust**  
**Notes to the Financial Statements**  
**For The Year Ended 31st December 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the financial statements is the Pound Sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Liabilities**

Creditors and provisions are recognised when a present obligation (legal or constructive) has arisen as a result of a past event (the obligating event); payment is probable and the amount can be estimated reliably.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.



**Mercy Worldwide Trust**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31st December 2025**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                          |                     |
| Donations and legacies             | 11,451                    | -                        | 11,451              |
| <b>EXPENDITURE ON</b>              |                           |                          |                     |
| <b>Charitable activities</b>       |                           |                          |                     |
| General                            | 1,817                     | 10,554                   | 12,371              |
| <b>NET INCOME/(EXPENDITURE)</b>    | 9,634                     | (10,554)                 | (920)               |
| Transfers between funds            | (10,554)                  | 10,554                   | -                   |
| <b>Net movement in funds</b>       | (920)                     | -                        | (920)               |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | 4,457                     | -                        | 4,457               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>3,537</u>              | <u>-</u>                 | <u>3,537</u>        |

**4. INDEPENDENT EXAMINERS FEES**

|  | 2025<br>£   | 2024<br>£     |
|--|-------------|---------------|
| Fees paid to the charity's accountant for the independent examination of the charity's annual accounts | <u>£756</u> | <u>£1,110</u> |

**5. CASH AT BANK**

Cash at bank and in hand is held to meet short term cash commitments as they fall due and includes all cash equivalents held in the form of short term highly liquid investments. A cash equivalent will normally have a short maturity date of, say, three months from the date of acquisition.

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 2025<br>£    | 2024<br>£    |
|-----------------|--------------|--------------|
| Other creditors | <u>1,116</u> | <u>1,116</u> |

**7. MOVEMENT IN FUNDS**

|                            | At 1.1.25<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.25<br>£ |
|----------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>  |                |                                  |                                    |                     |
| General fund               | 3,537          | 28,259                           | (21,472)                           | 10,324              |
| <b>Restricted funds</b>    |                |                                  |                                    |                     |
| Ramadan Appeal             | -              | (19,006)                         | 19,006                             | -                   |
| Lebanon winter food appeal | -              | (2,466)                          | 2,466                              | -                   |
|                            | <u>-</u>       | <u>(21,472)</u>                  | <u>21,472</u>                      | <u>-</u>            |
| <b>TOTAL FUNDS</b>         | <u>3,537</u>   | <u>6,787</u>                     | <u>-</u>                           | <u>10,324</u>       |

**Mercy Worldwide Trust**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31st December 2025**

**7. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                            | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>  |                            |                            |                           |
| General fund               | 29,015                     | (756)                      | 28,259                    |
| <b>Restricted funds</b>    |                            |                            |                           |
| Ramadan Appeal             | -                          | (19,006)                   | (19,006)                  |
| Lebanon winter food appeal | -                          | (2,466)                    | (2,466)                   |
|                            | -                          | (21,472)                   | (21,472)                  |
| <b>TOTAL FUNDS</b>         | <b>29,015</b>              | <b>(22,228)</b>            | <b>6,787</b>              |

**Comparatives for movement in funds**

|                                  | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.24<br>£ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>        |                |                                  |                                    |                     |
| General fund                     | 4,457          | 9,634                            | (10,554)                           | 3,537               |
| <b>Restricted funds</b>          |                |                                  |                                    |                     |
| Palestine Sustainability Project | -              | (5,375)                          | 5,375                              | -                   |
| Pakistan Welfare Foundation      | -              | (1,434)                          | 1,434                              | -                   |
| Lebanon Urgent Emergency Appeal  | -              | (3,745)                          | 3,745                              | -                   |
|                                  | -              | (10,554)                         | 10,554                             | -                   |
| <b>TOTAL FUNDS</b>               | <b>4,457</b>   | <b>(920)</b>                     | <b>-</b>                           | <b>3,537</b>        |

Comparative net movement in funds, included in the above are as follows:

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>        |                            |                            |                           |
| General fund                     | 11,451                     | (1,817)                    | 9,634                     |
| <b>Restricted funds</b>          |                            |                            |                           |
| Palestine Sustainability Project | -                          | (5,375)                    | (5,375)                   |
| Pakistan Welfare Foundation      | -                          | (1,434)                    | (1,434)                   |
| Lebanon Urgent Emergency Appeal  | -                          | (3,745)                    | (3,745)                   |
|                                  | -                          | (10,554)                   | (10,554)                  |
| <b>TOTAL FUNDS</b>               | <b>11,451</b>              | <b>(12,371)</b>            | <b>(920)</b>              |

**Mercy Worldwide Trust**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31st December 2025**

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                                  | At 1.1.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.12.25<br>£ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| <b>Unrestricted funds</b>        |                |                                  |                                    |                     |
| General fund                     | 4,457          | 37,893                           | (32,026)                           | 10,324              |
| <b>Restricted funds</b>          |                |                                  |                                    |                     |
| Ramadan Appeal                   | -              | (19,006)                         | 19,006                             | -                   |
| Palestine Sustainability Project | -              | (5,375)                          | 5,375                              | -                   |
| Pakistan Welfare Foundation      | -              | (1,434)                          | 1,434                              | -                   |
| Lebanon Urgent Emergency Appeal  | -              | (3,745)                          | 3,745                              | -                   |
| Lebanon winter food appeal       | -              | (2,466)                          | 2,466                              | -                   |
|                                  | -              | (32,026)                         | 32,026                             | -                   |
| <b>TOTAL FUNDS</b>               | <b>4,457</b>   | <b>5,867</b>                     | <b>-</b>                           | <b>10,324</b>       |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>        |                            |                            |                           |
| General fund                     | 40,466                     | (2,573)                    | 37,893                    |
| <b>Restricted funds</b>          |                            |                            |                           |
| Ramadan Appeal                   | -                          | (19,006)                   | (19,006)                  |
| Palestine Sustainability Project | -                          | (5,375)                    | (5,375)                   |
| Pakistan Welfare Foundation      | -                          | (1,434)                    | (1,434)                   |
| Lebanon Urgent Emergency Appeal  | -                          | (3,745)                    | (3,745)                   |
| Lebanon winter food appeal       | -                          | (2,466)                    | (2,466)                   |
|                                  | -                          | (32,026)                   | (32,026)                  |
| <b>TOTAL FUNDS</b>               | <b>40,466</b>              | <b>(34,599)</b>            | <b>5,867</b>              |

The Pakistan Winter Appeal is a restricted fund raising monies to provide clothing and bedding to the people of Northern Pakistan.

The Pakistan Welfare Foundation is a restricted fund project to help people in their daily life providing education, funeral services and water filters as examples.

The Lebanon Urgent Emergency Appeal are restricted funds to provide food and medical supplies from distribution hubs.

The Palestine Sustainability Project is a restricted fund raising monies for critical medical supplies in hospitals and sleeping and cooking provisions for families without homes.

The Lebanon Winter Appeal is a restricted fund to raise monies for essential food supplies in Lebanon.

The Lebanon Ramadan Appeal is a restricted fund to raise monies to provide 313 individuals with nourishing cooked meals for the entirety of Ramadan Mubarak.

**Mercy Worldwide Trust**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31st December 2025**

**8. CONTINGENT LIABILITIES**

There were no contingent liabilities as at 31st December 2025 or 31st December 2024.

**9. CAPITAL COMMITMENTS**

There were no capital commitments as at 31st December 2025 or 31st December 2024.

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year 31st December 2025 or 31st December 2024.

**Mercy Worldwide Trust**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31st December 2025**

|                                 | 2025<br>£     | 2024<br>£     |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Donations and legacies</b>   |               |               |
| Donations                       | 29,015        | 11,451        |
| <b>Total incoming resources</b> | <b>29,015</b> | <b>11,451</b> |
| <b>EXPENDITURE</b>              |               |               |
| <b>Charitable activities</b>    |               |               |
| Food and medical supplies       | 21,472        | 9,120         |
| Travel                          | -             | 707           |
| Education                       | -             | 1,434         |
|                                 | <b>21,472</b> | <b>11,261</b> |
| <b>Support costs</b>            |               |               |
| <b>Governance costs</b>         |               |               |
| Accountancy and legal fees      | 756           | 1,110         |
| <b>Total resources expended</b> | <b>22,228</b> | <b>12,371</b> |
| <b>Net income/(expenditure)</b> | <b>6,787</b>  | <b>(920)</b>  |