

Trustees' Report and
Audited Financial Statements for the Year Ended 31 December 2021
for
Mercy Relief

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for the Year Ended 31 December 2021

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Mercy Relief

Reference and Administrative Details
for the Year Ended 31 December 2021

TRUSTEES

A A D Saif
N A Korbani
A W M Ghaleb Chairman
A A Hussein
T A A Al-Thubhani
S S A Sobhy
N Maflahi

PRINCIPAL ADDRESS

565 Coventry Road
Small Heath
Birmingham West
Midlands
B10 0LP

**REGISTERED CHARITY
NUMBER**

1122376

AUDITORS

Gardezi Jay & Co
4A The Avenue
Highams Park
London
E4 9LD

SOLICITORS

Simon Muirhead Burton LLP,
87-91 Newham Street,
London,
W1T 3EY

ACCOUNTANTS

Midas Financial Ltd
20-22 Wenlock Road,
London,
N1 7GU

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 'Aims & Objectives' of the Charity are to promote any & all charitable purposes, for the benefit & improvement of the quality of life for the beneficiaries, including their rehabilitation & development. The Charity will undertake & facilitate these activities through any means that fulfil the aims, including:

- Provision of advice & guidance services
- Provision of practical support & assistance
- Promotion & provision of education
- Development of skills via work-based training
- Promotion & development of sport & physical training

The Charitable objectives as set out in the governing documents are as follows;

- 1) The relief of financial needs and suffering among the people living in Yemen and the United Kingdom, especially those of Yemeni Origin
- 2) The relief of sickness and the preservation of health among people residing permanently or temporarily in the Yemen and the United Kingdom especially those of Yemeni origin.
- 3) The relief of poverty and the improvement of the condition of life in socially disadvantaged communities in the Yemen and the United Kingdom, especially those of Yemeni origin.
- 4) To advance the general education of the public within the Yemen and the United Kingdom, especially those of Yemeni origin.

Significant activities

- To sustain and increase orphan sponsorships.
- Several charity collections at various mosques.
- Family Fun days and Charity bazaars.
- Orphans in Yemen benefited from our sponsorship scheme.
- Bakeries for the poor were supplied to help them continue their work.
- Food parcels were distributed to the needy.
- A huge quantity of fresh meat (Qurbani) was distributed to the needy.

Performance of the organisation has exceeded the charity's expectation to maintain last year's income. The charity has raised, this year £2,261,870, almost twice the amount raised last year of £1,215,953, which allowed the charity to deliver £1,577,539 worth of life saving aid compared with only £937,870 last year.

Public benefit

Public benefit that is provided by the charity is:

To educate the public of the conflict Yemeni people are facing, and how they can help to alleviate their suffering.

OBJECTIVES AND ACTIVITIES

Social investments

Many lives have been saved tackling malnutrition and lack of food.

Due to the conflict, many medical institutions / centres have closed down or do not have essential medicine. MR's medical fund supported thousands of people, giving £157,100 worth of medicines and medical aid to those in deep poverty or have been displaced.

Grantmaking

- Encouraging the public to sponsor orphans.
- Providing the means to network through holding charity events days (e.g. Orphan Day, Family Fun Days, Charity Bazaars, Charity Dinners)
- Raising awareness regarding the various programmes through charity collections at various events and places of worship.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- To sustain and increase orphan sponsorships.
- Several charity collections at various mosques.
- Family Fun days and Charity bazaars.
- Orphans in Yemen benefited from our sponsorship scheme.
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- A huge quantity of fresh meat (Qurbani) was distributed to the needy.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Our resources moved from the traditional fundraising activities to focusing on activities that engaged supporters online. Resources were directed towards online marketing using Google and showcasing the life saving projects on YouTube, building the profile of MR online.

The Charity saw an increase in the number of individuals contributing to its work, ending 2021. This increase has contributed to a £1,045.9K growth in donations from supporters and Gift Aid Refunds compared to 2020. Raising funds from individuals continues to be our main source of funding to invest in humanitarian aid in Yemen. Income source diversification continues to be critical in the current climate. We plan to do this by focusing on building income by working closely with our partners, implementing innovative online campaigns and developing excellent donor care support. In 2021 our partners contributed over £542K to help those hard to reach communities in Yemen.

We have continued to innovate, and in 2021 we established the Donor Care department: a team dedicated to supporting our supporters and ensuring they receive feedback of the work we do. Innovation and developing our case for support both contribute towards diversifying our fundraising and growing income.

The charity follows a set of five fundraising principles, which we use to guide our fundraising policy, strategy and the behaviour of our fundraisers and the professional fundraising agencies we work with.

These principles lay out our commitment to our supporters:

1. Our fundraising respects and protects our mission.
2. We fundraise with integrity
3. We work in partnership with those who support us
4. We value and respect our supporters
5. We are transparent in our fundraising and use of funds.

The Charity's fundraising activity complies with all relevant legislation and regulation. The Charity complies with the Code of Fundraising Practice and is registered with the Fundraising Regulator. Training and procedures are provided to enable staff to put the fundraising policy and principles into practice and to carry out fundraising activities in compliance with relevant legislation, regulation and the standards set out in the Code of Fundraising Practice.

ACHIEVEMENT AND PERFORMANCE

Investment performance

By raising new funds and carefully managing our existing funds, MR supported over 300 orphans and their families over the year, provided much needed clean water to over 11,000 people, and provided food including regular bread to over 20,000 people most of which are families with young children.

When considering where to focus our attention our teams assess the needs of the people and prioritises lifesaving interventions.

This year we continued to build on our success of:

Sponsoring over 300 orphans and supporting their families with £183,833 of aid. The support was over the full year.

Providing lifesaving interventions; £203,641 of Emergency aid to beneficiaries that have been displaced due to the conflict.

Facilitating new bread factories in key locations and supporting the existing bread factories with £93,000 of funding for flour and running costs etc, enabling our teams on the ground to reach even more people desperate to find food.

MR made real progress to tackle the shortage of food to those in need providing £492,670 of food aid comprising of food parcels for the whole family.
£203,641 to feed the fasting over the Ramadan month.
£130,092 of Qurbani for the hard to reach displaced families.

Many lives have been saved tackling malnutrition and lack of food.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Risk and assurance risk management is an integral part of our governance. We identify and address our key strategic risks in order to mitigate their likelihood and impact. There are two levels to the risk and assurance process. Our strategic risk approach is designed to identify the key risks which could prevent the Charity from achieving its strategic objectives. It also identifies the assurance processes which we have in place to mitigate these risks and any outstanding actions around these assurance processes.

We also consider the operational risks which underpins the strategic risk framework, dealing with a greater number of potential risks at a more detailed level.

The Covid-19 global crisis impacted the Charity's operations significantly in 2021. The fundraising environment has been impacted, with more fundraising now happening online, and activities requiring face to face interaction curtailed. This is particularly the case for fundraising events such as speaker tours. Our supporters have maintained their regular payments, with lower cancellation rates throughout 2021 than in prior years. That highly valued support has helped limit the overall financial impact of Covid-19.

The major strategic risks of the Charity, together with plans and strategies in managing these risks, are shown below.

Financial

We have a fundraising strategy which supports growth and a return on fundraising investments.

Approval of budgets and KPT

Oversight of spending and performance

Periodic review of Financial Sustainability

Reputational

We have policies and procedures in place to manage these risks covering acceptance of donations, unauthorised fundraising, fundraising by third parties, data protection and social media.

Compliance

Staff are trained on data protection and GDPR

The Donor care department monitors GDPR preferences of supporters with their data We undertake regular fundraising compliance checks and monitor developments in the sector.

Safeguarding

Policies and procedures safeguarding our beneficiaries, supporters and staff are in place.

Reporting of any safeguarding concerns to management and board.

Training for our partners on keeping beneficiaries and children safe.

FINANCIAL REVIEW

Financial position

The trustees consider the financial position at the reporting date to be of a healthy nature and will be able to continue to provide charitable activities in the future.

Principal funding sources

The charity's main source of income is from donations from various fund raising activities that take place during the year and online donations.

FINANCIAL REVIEW

Availability and adequacy of assets of each of the funds

In view of the financial performance and the reserves position as at the balance sheet date, the Board of trustees has a reasonable expectation that Mercy Relief will have the resources to continue in operational existence for the foreseeable future.

The Trustees believe there are no material uncertainties that call into doubt our ability to continue as a going concern. The annual financial statements have therefore been prepared on the basis that the charity is a going concern.

Reserves policy

Restricted reserves represent donations and grants for specific projects that are unspent at the balance sheet date, and which will be spent on the specified programmes in the coming financial years.

General reserves (also known as unrestricted reserves) are not restricted to specific projects but ensure that the delivery of our vital programmes is not disrupted by unforeseen circumstances, such as a fall in income or rise in expenditure.

The reserves is necessary to ensure that the charity's activities can continue on a day-today basis and, in particular, can continue in the event of a major unforeseen reduction of income or increase in expenditure. These reserves provide a contingency to enable the charity to take the necessary actions to bring income and expenditure into line.

In line with recommendations of the Charity Commission, the Charity have adopted a risk-based reserves policy which is reviewed annually. The target range of reserves is determined by considering the key strategic and operational risks facing the charity, as well as the strategic plans and current financial position. Considering these factors, the charity have determined that reserves should be within the range of £50K to £200K.

We have set a balanced budget for 2022, and undertake financial planning which delivers reserves within our target range.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

FUTURE PLANS

Due to the current Covid-19 pandemic, the usual ways to raise money for the charity was challenged. Due to government restriction fundraising activities could not take place as usual. Even with restrictions in place the charity have performed excellently and is in a strong financial position to maintain the charitable work in the future.

Our plans are to continue to increase our level of fundraising to achieve our target of £2.5m annually which will help us work with our partners in delivering lifesaving sustainable projects to those most affected by the conflict and poverty in Yemen.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees are selected from the members of the local community who regularly attend events and functions organised by the charity.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits for completing their duties as a charity trustee.

The trustees currently meet together usually 4 times per year and discuss decisions in relation to running the charity. To assist in the smooth running of the charity, the trustees have set up a lead trustee supported by other trustees to help oversee the smooth running of the day to day activities of the charity.

Decision making

The major decisions are taken with a vote from the board of trustees.

Induction and training of new trustees

The trustees are selected from individuals who are active in the local community. A comprehensive induction process and ongoing training in new or emerging areas of responsibility ensure we benefit from a professional and appropriate board of trustees.

Key management remuneration

There is no pay or remuneration to key management personnel. All key personnel are offering their services voluntarily.

Trustees remuneration and other benefits would be nil during the year.

Related parties

Bankers

TSB, 134 New Street, Birmingham, B2 4NS

Solicitors

Simons Muirhead Burton LLP, 87-91 Newham Street, London, W1T 3EY

Accountants

Midas Financials, 20-22 Wenlock Road, London, N1 7GU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 22 August 2022 and signed on its behalf by:



Abdul Ghaleb (Oct 5, 2022 20:31 GMT+1)

A W M Ghaleb - Trustee

Report of the Independent Auditors to the Trustees of Mercy Relief

Opinion

We have audited the financial statements of Mercy Relief (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Examining the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur.

Researching the laws and regulations which would be considered of significance in the context of the entity.

Obtained an understanding of the legal and regulatory framework applicable to the charity and how the charity is complying with that framework.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Mercy Relief

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:-

Peter Jayawardene

Mr P. Jayawardene - Senior Statutory Auditor

For and on behalf of Gardezi Jay & Company

Chartered Accountants and Statutory Auditors

4A The Avenue
Highams Park
London
E4 9LD

Date:

Note:

The maintenance and integrity of the Mercy Relief website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

Mercy Relief

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	819,210	1,442,662	2,261,872	1,215,953
EXPENDITURE ON					
Donations	3	817,920	1,449,389	2,267,309	1,108,578
Other		-	-	-	67,809
Total		817,920	1,449,389	2,267,309	1,176,387
NET INCOME/(EXPENDITURE)		1,290	(6,727)	(5,437)	39,566
RECONCILIATION OF FUNDS					
Total funds brought forward		12,484	103,979	116,463	76,897
TOTAL FUNDS CARRIED FORWARD		13,774	97,252	111,026	116,463

The notes form part of these financial statements

Mercy Relief

Balance Sheet

31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	7	800	-	800	1,200
CURRENT ASSETS					
Debtors	8	-	10,000	10,000	-
Cash in hand		24,914	87,252	112,166	122,718
		24,914	97,252	122,166	122,718
CREDITORS					
Amounts falling due within one year	9	(11,940)	-	(11,940)	(7,455)
NET CURRENT ASSETS		12,974	97,252	110,226	115,263
TOTAL ASSETS LESS CURRENT LIABILITIES		13,774	97,252	111,026	116,463
NET ASSETS		13,774	97,252	111,026	116,463
FUNDS	10				
Unrestricted funds				13,774	12,484
Restricted funds				97,252	103,979
TOTAL FUNDS				111,026	116,463

The financial statements were approved by the Board of Trustees and authorised for issue on 22 August 2022 and were signed on its behalf by:



Abdul Ghaleb (Oct 5, 2022 20:31 GMT+1)

A W M Ghaleb - Trustee

Mercy Relief

Cash Flow Statement
for the Year Ended 31 December 2021

	Notes	31.12.21 £	31.12.20 £
Cash flows from operating activities			
Cash generated from operations	1	(10,552)	47,421
Net cash (used in)/provided by operating activities		(10,552)	47,421
Change in cash and cash equivalents in the reporting period		(10,552)	47,421
Cash and cash equivalents at the beginning of the reporting period	2	122,718	75,297
Cash and cash equivalents at the end of the reporting period		112,166	122,718

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.21 £	31.12.20 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(5,437)	39,566
Adjustments for:		
Depreciation charges	400	400
Increase in debtors	(10,000)	-
Increase in creditors	4,485	7,455
Net cash (used in)/provided by operations	<u>(10,552)</u>	<u>47,421</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	122,718	(10,552)	112,166
	<u>122,718</u>	<u>(10,552)</u>	<u>112,166</u>
Total	<u>122,718</u>	<u>(10,552)</u>	<u>112,166</u>

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment is depreciated on a 20% straight line basis on cost.

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.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Donations	774,083	899,836	1,673,919	872,671
Gift aid	45,127	-	45,127	31,161
Grants	-	-	-	10,000
Various Partners	-	542,826	542,826	302,121
	<u>819,210</u>	<u>1,442,662</u>	<u>2,261,872</u>	<u>1,215,953</u>

3. DONATIONS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Cost of Goods for Primary Purp	-	82,057	82,057	29,689
Charitable Activities - Unrest	-	-	-	14,700
Charitable Activities	88,988	1,365,690	1,454,678	858,161
	<u>88,988</u>	<u>1,447,747</u>	<u>1,536,735</u>	<u>902,550</u>

Other trading activities

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Advertising, publicity & trade	35,390	-	35,390	75,374
Management fees	128,678	-	128,678	113,110
Website maintenance and FR Sof	38,670	994	39,664	17,545
Other fundraising costs	223,615	-	223,615	-
Support costs	302,579	648	303,227	(1)
	<u>728,932</u>	<u>1,642</u>	<u>730,574</u>	<u>206,028</u>
Aggregate amounts	<u>817,920</u>	<u>1,449,389</u>	<u>2,267,309</u>	<u>1,108,578</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

4. SUPPORT COSTS

	Management £	Finance £	Information technology £	Governance costs £	Totals £
Other trading activities	293,474	1,208	2,245	6,300	303,227
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	276,658	939,295	1,215,953
EXPENDITURE ON			
Donations	250,417	858,161	1,108,578
Other	67,809	-	67,809
Total	<u>318,226</u>	<u>858,161</u>	<u>1,176,387</u>
NET INCOME/(EXPENDITURE)	<u>(41,568)</u>	<u>81,134</u>	<u>39,566</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	54,052	22,845	76,897
TOTAL FUNDS CARRIED FORWARD	<u>12,484</u>	<u>103,979</u>	<u>116,463</u>

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	2,000
DEPRECIATION	
At 1 January 2021	800
Charge for year	400
At 31 December 2021	1,200
NET BOOK VALUE	
At 31 December 2021	800
At 31 December 2020	1,200

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	10,000	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	2,940	(1)
Other creditors	9,000	7,456
	11,940	7,455

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	12,484	1,290	13,774
Restricted funds			
Voluntary Income - Restricted	103,979	(6,727)	97,252
TOTAL FUNDS	116,463	(5,437)	111,026

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	819,210	(817,920)	1,290
Restricted funds			
Voluntary Income - Restricted	1,442,662	(1,449,389)	(6,727)
TOTAL FUNDS	<u>2,261,872</u>	<u>(2,267,309)</u>	<u>(5,437)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	54,052	(41,568)	12,484
Restricted funds			
Voluntary Income - Restricted	22,845	81,134	103,979
TOTAL FUNDS	<u>76,897</u>	<u>39,566</u>	<u>116,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	276,658	(318,226)	(41,568)
Restricted funds			
Voluntary Income - Restricted	939,295	(858,161)	81,134
TOTAL FUNDS	<u>1,215,953</u>	<u>(1,176,387)</u>	<u>39,566</u>

10. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	54,052	(40,278)	13,774
Restricted funds			
Voluntary Income - Restricted	22,845	74,407	97,252
TOTAL FUNDS	<u>76,897</u>	<u>34,129</u>	<u>111,026</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,095,868	(1,136,146)	(40,278)
Restricted funds			
Voluntary Income - Restricted	2,381,957	(2,307,550)	74,407
TOTAL FUNDS	<u>3,477,825</u>	<u>(3,443,696)</u>	<u>34,129</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Mercy Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,673,919	872,671
Gift aid	45,127	31,161
Grants	-	10,000
Various Partners	542,826	302,121
	<hr/>	<hr/>
	2,261,872	1,215,953
Total incoming resources	<hr/>	<hr/>
	2,261,872	1,215,953
EXPENDITURE		
Raising donations and legacies		
Cost of Goods for Primary Purp	82,057	29,689
Charitable Activities - Unrest	-	14,700
Charitable Activities	1,454,678	858,161
	<hr/>	<hr/>
	1,536,735	902,550
Other trading activities		
Advertising, publicity & trade	35,390	75,374
Management fees	128,678	113,110
Website maintenance and FR Sof	39,664	17,545
Other fundraising costs	223,615	-
	<hr/>	<hr/>
	427,347	206,029
Support costs		
Management		
Rent	9,000	8,800
Insurance	962	559
Legal Expenses	4,800	2,400
Telephone	1,090	311
Postage and stationery	5,486	1,555
Advertising	8,242	16,404
Sundries	186	-
Consultancy Fees	263,308	16,980
Computer equipment	400	400
	<hr/>	<hr/>
	293,474	47,409
Finance		
Bank charges	1,208	1,143
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

Mercy Relief

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
Finance		
Information technology		
IT Software and Consumables	2,245	3,116
Governance costs		
Auditors' remuneration	3,300	4,500
Accountancy and legal fees	3,000	11,640
	6,300	16,140
Total resources expended	2,267,309	1,176,387
Net (expenditure)/income	(5,437)	39,566