

CHARITY REGISTRATION NUMBER: 1143229

Be The Mercy
Unaudited Financial Statements
31 May 2025

Be The Mercy
Financial Statements
Year ended 31 May 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8

Be The Mercy
Trustees' Annual Report
Year ended 31 May 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

Reference and administrative details

Registered charity name Be The Mercy

Charity registration number 1143229

Principal office 65 North Acton Road
Park Royal
London
NW10 6PJ
United Kingdom

The trustees

Komal Shah	(Appointed 28 January 2025)
Tauqir Hassan	(Appointed 3 October 2023)
Faheemul Haque Farooqui	(Appointed 15 May 2023)
Syed Shaukat Ali	

Independent examiner Sethi and Co Ltd
605 Lemonade Building
3 Arboretum Place
Barking
Essex
United Kingdom
IG11 7PX

Structure, governance and management

Be The Mercy is governed by a Board of Trustees responsible for overseeing the Foundation's strategic direction, ensuring good governance, financial accountability, and compliance with the accounting policies set out in notes to the accounts and comply with the charity's governing document.

Be The Mercy

Trustees' Annual Report *(continued)*

Year ended 31 May 2025

1. Introduction

The Board of Trustees of Be The Mercy is pleased to present its report for the year ended 2024-2025. This report outlines the organisation's activities, performance, financial overview, and strategic direction, in line with our commitment to serve humanity irrespective of religion, caste, or creed.

2. Objectives and Mission

Mission:

To serve humanity with integrity, dedication, and professionalism while promoting social welfare, health, education, and emergency relief.

Core Objectives:

- Provide humanitarian aid during disasters.
 - Promote quality education through sponsorships and infrastructure support.
 - Offer comprehensive healthcare services.
 - Care for orphans and vulnerable children.
 - Enable sustainable development through clean water, microfinance, and vocational training.
-

3. Governance and Structure

Be The Mercy is governed by a Board of Trustees responsible for overseeing the Foundation's strategic direction, ensuring good governance, financial accountability, and compliance with national and international standards.

Board Composition:

List of Trustees with Names and Designations

Shaheen Ali

Komal Shah

Tauqir Hassan

Faheemul Haque Farooqui

Meetings:

The Board met 04 times during the reporting period to review progress, approve budgets and evaluate risk management procedures.

4. Key Activities and Achievements

a. Disaster Management

- Responded to any type of disasters by distributing life support medicines and shelters.
- Total beneficiaries: 2500

b. Clean Water

- Installed wells, water filtration plants and hand pumps in Pakistan and Africa.
 - Total beneficiaries: 1000
-

5. Financial Overview

Total Income: GBP 1,239,022.00

Total Expenditure: GBP 1,247,258.00

Funds Carried Forward: GBP 271,173.00

Financial statements are attached as Appendix A.

Sources of Funding:

- Public donations
- Corporate and institutional partners
- Zakat and Sadaqah

6. Risk Management and Compliance

Be The Mercy maintains robust internal controls and risk management frameworks to safeguard assets, ensure programme integrity, and comply with legal and ethical standards.

7. Strategic Outlook

In the coming year, the Foundation aims to:

- Expand to build a mosque in Sierra Leone.
- Enhance vocational training initiatives for self-reliance.
- Strengthen disaster response capabilities through pre-positioned resources.
- Digitize donor engagement platforms.

8. Acknowledgements

The Trustees extend their deepest gratitude to our donors, volunteers, partner organisations, and dedicated staff for their unwavering support and trust.

9. Declaration

The Trustees confirm that:

- The organisation has complied with all applicable laws and regulations.
- The financial statements give a true and fair view of the Foundation's affairs.
- Funds have been applied solely for the charitable purposes outlined.

Signed on behalf of the Board of Trustees:

Name: Faheemul Haque Farooqui

Designation: Chairman

Date: 20th February 2026

Be The Mercy

Independent Examiner's Report to the Trustees of Be The Mercy

Year ended 31 May 2025

I report to the trustees on my examination of the financial statements of Be The Mercy ('the charity') for the period ended 31 May 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Nauman Ali (MAAT)
Independent Examiner

605 Lemonade Building
3 Arboretum Place
Barking
Essex
United Kingdom
IG11 7PX

20 February 25

Be The Mercy
Statement of Financial Activities
Year ended 31 May 2025

		Period from 1 Jun 24 to 31 May 25			Year to 31 May 24
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	1,216,834	22,188	1,239,022	663,812
Total income		<u>1,216,834</u>	<u>22,188</u>	<u>1,239,022</u>	<u>663,812</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	5	234,017	-	234,017	271,104
Expenditure on charitable activities	6,7	905,996	107,245	1,013,241	168,510
Total expenditure		<u>1,140,013</u>	<u>107,245</u>	<u>1,247,258</u>	<u>439,614</u>
Net income and net movement in funds		<u>76,821</u>	<u>(85,057)</u>	<u>(8,236)</u>	<u>224,198</u>
Reconciliation of funds					
Total funds brought forward		184,348	95,061	279,409	55,211
Total funds carried forward		<u>261,169</u>	<u>10,004</u>	<u>271,173</u>	<u>279,409</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

Be The Mercy
Statement of Financial Position
31 May 2025

	Note	31 May 25 £	31 May 24 £
Current assets			
Cash at bank and in hand		271,604	282,645
Creditors: amounts falling due within one year	10	<u>431</u>	<u>3,236</u>
Net current assets		<u>271,173</u>	<u>279,409</u>
Total assets less current liabilities		<u><u>271,173</u></u>	<u><u>279,409</u></u>
Funds of the charity			
Restricted funds		10,004	95,061
Unrestricted funds		<u>261,169</u>	<u>184,348</u>
Total charity funds	11	<u><u>271,173</u></u>	<u><u>279,409</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 20 Feb 26, and are signed on behalf of the board by:

Syed Shaukat Ali (Chairman)
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Be The Mercy
Statement of Cash Flows
Year ended 31 May 2025

	31 May 25	31 May 24
	£	£
Cash flows from operating activities		
Net income	(8,236)	224,198
<i>Adjustments for:</i>		
Interest payable and similar charges	3,891	1,941
<i>Changes in:</i>		
Trade and other creditors	(2,805)	(6,126)
Cash generated from operations	(7,150)	220,013
Interest paid	(3,891)	(1,941)
Net cash from operating activities	<u>(11,041)</u>	<u>218,072</u>
Net increase in cash and cash equivalents	(11,041)	218,072
Cash and cash equivalents at beginning of period	282,645	64,573
Cash and cash equivalents at end of period	<u>271,604</u>	<u>282,645</u>

The notes on pages 8 to 12 form part of these financial statements.

Be The Mercy
Notes to the Financial Statements
Year ended 31 May 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 65 North Acton Road, Park Royal, London, NW10 6PJ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Be The Mercy

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities..

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,216,834	22,188	1,239,022
Gift Aid	—	—	—
	<u>1,216,834</u>	<u>22,188</u>	<u>1,239,022</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	395,543	250,769	646,312
Gift Aid	17,500	—	17,500
	<u>413,043</u>	<u>250,769</u>	<u>663,812</u>

5. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of other trading activities	<u>234,017</u>	<u>—</u>	<u>234,017</u>

Be The Mercy

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

5. Costs of other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of other trading activities	<u>178,749</u>	<u>92,355</u>	<u>271,104</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charity project - mosque	25,500	12,080	37,580
Fundraising events	–	26,927	26,927
Charity projects - disaster relief	825,327	39,186	864,513
Governance costs (Note 12)	55,169	29,052	84,221
	<u>905,996</u>	<u>107,245</u>	<u>1,013,241</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charity project - mosque	13,696	21,304	35,000
Fundraising events	12,116	7,746	19,862
Charity projects - disaster relief	–	27,696	27,696
Governance costs (Note 12)	55,025	30,927	85,952
	<u>80,837</u>	<u>87,673</u>	<u>168,510</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Governance costs £	Total funds 2025 £	Total fund 2024 £
Charity project - mosque	12,080	–	12,080	35,000
Fundraising events	26,927	–	26,927	19,862
Charity projects - disaster relief	890,013	–	890,013	27,696
Governance costs (Note 12)	–	84,221	84,221	85,952
	<u>929,020</u>	<u>84,221</u>	<u>1,013,241</u>	<u>168,510</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 May 25 £	Year to 31 May 24 £
Wages and salaries	<u>64,852</u>	<u>25,294</u>

Be The Mercy

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

8. Staff costs *(continued)*

The average head count of employees during the period was 2 (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

The trustees did not receive any remuneration and did not charge any expenses during the period 2025 - £Nil (2024 - £Nil)

There were no related party transactions during the period.

10. Creditors: amounts falling due within one year

	31 May 25 £	31 May 24 £
Trade creditors	—	--
Other creditors	431	3,236
	<u>431</u>	<u>3,236</u>

11. Analysis of charitable funds

Unrestricted funds

	At 1 Jun 2024 £	Income £	Expenditure £	At 31 May 2025 £
General funds	<u>184,348</u>	<u>1,216,834</u>	<u>(1,139,582)</u>	<u>261,169</u>

	At 1 Jan 2023 £	Income £	Expenditure £	At 31 May 2024 £
General funds	<u>30,891</u>	<u>413,043</u>	<u>(259,586)</u>	<u>184,348</u>

Be The Mercy

Notes to the Financial Statements *(continued)*

Year ended 31 May 2025

11. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jun 2024	Income	Expenditure	At 31 May 2025
	£	£	£	£
Restricted funds - disaster relief	95,061	10,108	(95,165)	10,004
Restricted funds - mosque	–	12,080	(12,080)	–
	<u>95,061</u>	<u>22,188</u>	<u>(107,245)</u>	<u>10,004</u>

	At 1 Jan 2023	Income	Expenditure	At 31 May 2024
	£	£	£	£
Restricted funds - disaster relief	24,320	215,769	(145,028)	95,061
Restricted funds - mosque	–	35,000	(35,000)	–
	<u>24,320</u>	<u>250,769</u>	<u>(180,028)</u>	<u>95,061</u>

12. Governance cost

	Unrestricted funds	Restricted funds	Total	2024
	£	£	£	£
Accountancy fees	7,200	–	7,200	4,710
Legal and professional fees	44,078	29,052	73,130	79,301
Bank charges	3,891	–	3,891	1,941
Total	<u>55,169</u>	<u>29,052</u>	<u>84,221</u>	<u>85,952</u>

13. Analysis of changes in net debt

	At 1 Jun 2024	Cash flows	At 31 May 2025
	£	£	£
Cash at bank and in hand	<u>282,645</u>	<u>(11,041)</u>	<u>271,604</u>