

Company Registration Number - 08149109

The Charity Registration Number is :- 1155997

## MERCY HUMANITARIAN UK

### Report and Accounts

31 July 2022

# MERCY HUMANITARIAN UK

## Report and accounts for the year ended 31 July 2022

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## **MERCY HUMANITARIAN UK**

Company Registration Number - 08149109

### **Trustees' Annual Report for the year ended 31 July 2022**

The Trustees present their Report and Accounts for the year ended 31 July 2022, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- MERCY HUMANITARIAN UK.

The charity is also known by its operating name, MERCY HUMANITARIAN UK.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1155997.

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The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 19 July 2012

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **MERCY HUMANITARIAN UK**

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### **Trustees' Annual Report for the year ended 31 July 2022**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

27 Princess Diana Drive  
St Albans, Hertfordshire  
AL4 0DY

Email Address [admin@mercy.uk.com](mailto:admin@mercy.uk.com) Web address [www.mercy.uk.com](http://www.mercy.uk.com)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**The Trustees in office on the date the report was approved were:-**

Dr Shalimar  
Raja Riza Shazmin  
Mrs Haliza HASHIM  
Mrs Ranjidam KENT  
Dr Ahmad Faizal

**The following persons served as Trustees during the year ended 31 July 2022 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

## **MERCY HUMANITARIAN UK**

Company Registration Number - 08149109

### **Trustees' Annual Report for the year ended 31 July 2022**

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

For the public benefit in particular;

- 1) To advance education.
- 2) To relieve financial hardship.
- 3) To relieve and promote the relief of sickness.
- 4) To provide relief and assistance for people who are the victims of war or natural disaster, trouble or catastrophe, in particular by the supply of humanitarian aid and such other assistance as the trustees may determine.

##### ***The main activities undertaken in relation to those purposes during the year.***

Ramadhan Appeal - Distribution of 2500 Iftar meals for Ramadan Community Programme. Collaborated with 5 restaurants in London and Leeds. The packed meals were donated refugees, homeless and low income communities.

Talian Kasih MERCY - A mental health helpline for Malaysian students based in UK and Ireland - were manned by trained volunteers on Monday and Tuesday evenings. The helpline runs regular sharing sessions on mental health on social media platforms. The charity also undertaking online programmes, such as sharing sessions with students and practical discussions including tips to study for exams, prepare for the summer holiday and the start of the academic year.

Donation for Malaysia flood victims - Donation collected from Malaysian community based in the UK for Malaysians families affected by the flood. The country experienced the worst flood in October 2021 leaving thousands displaced. MHUK sent the donation to 3 different charities based in Malaysia.

Donation for Frontliners Malaysia - Donation collected from Malaysian community based in the UK via Gofundme page for Malaysian frontliners who were dealing with covid patients, based at small hospitals in Malaysia

## **MERCY HUMANITARIAN UK**

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### **Trustees' Annual Report for the year ended 31 July 2022**

***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Talian Kasih MERCY – A mental health helpline for Malaysian students based in UK and Ireland manned by trained volunteers on Monday and Tuesday evenings. The regular mental health sharing sessions on social media platforms received a lot of responds from the students. The charity also provide counselling sessions upon request and referrals. These counselling sessions are conducted by registered and accredited Psychodynamic Counsellor based in the UK.

Ramadhan Appeal – Distribution of 2500 Iftar meals for Ramadan Community Programme. Collaborated with 5 restaurants. The food was donated to refugees, homeless and low income communities, based in London and Leeds.

Donation for Malaysia flood victims – MHUK sent the donation to 3 different charities based in Malaysia and they have provided food packs, hygiene kits, cleaning products, medical services, psychosocial support and other recovery needs for the flood victims.

Donation for Frontliners Malaysia - Donation collected from Malaysian community based in the UK via Gofundme page for Malaysian frontliners during pandemic. The fund raised was sent to 7 hospitals. The money used for medical supplies and care packages for frontliners who worked long hours as a token of appreciation.

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

### **The main achievements and performance of the charity during the year.**

Talian Kasih MERCY Talian Kasih MERCY - We have managed to engage with approximately 300 University students in the UK throughout the year, raising awareness on mental health by having discussions among their peers and providing safe platform for them to talk about their own mental wellbeing and to seek help when needed.

Ramadhan Appeal - Distribution of 2500 Iftar meals for Ramadan Community Programme.

Donation for Malaysia flood victims - helped many Malaysians to recover from flood.

Donation for Frontliners Malaysia - gratitude and care packages as appreciation for the Frontliners.

## **MERCY HUMANITARIAN UK**

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### **Trustees' Annual Report for the year ended 31 July 2022**

#### ***The difference the charity's performance during the year has made to the beneficiaries of the charity.***

Talian Kasih MERCY - providing students with a platform and service, helping students to normalise talking about mental health and to seek help and support.

Ramadhan Appeal - 2500 homeless, refugees and low income communities received delicious restaurant cooked food and other treats during the Ramadan Community Programme.

Donation for Malaysia flood victims - helped many Malaysian families to recover from flood, from hot meals, to dry food products, including some repair work to their houses.

Donation for Frontliners Malaysia - as gratitude to show our token of appreciation for all the long hours and hard work that they did during the pandemic.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

Talian Kasih MERCY - We have provided important outreach to Malaysian students and provided them with vital tools to be more aware about their emotional health. Throughout activities and online (as well as in-person presence), students have come up to us to share their issues and have stated they feel less alone. To the wider student community, we also help de-stigmatise the issue of facing mental issues in academia. We have also opened up an important conversation about how we talk about mental health. This has also created a lot of awareness not just among the students but also among the students societies all over the UK, among the mental health advocates in Malaysia, among other NGOs in the UK and among education agencies based in the UK and Malaysia.

Talian Kasih MERCY are also getting more support including donations from societies. and has encouraged many professionals such as doctors to come forward to become volunteers for the project.

### **Structure, governance and management of the charity**

#### ***The methods used to recruit and appoint new charity trustees.***

They were brought in through word of mouth.

## MERCY HUMANITARIAN UK

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### Trustees' Annual Report for the year ended 31 July 2022

#### Financial review

##### *The charity's financial position at the end of the year ended 31 July 2022*

The financial position of the charity at 31 July 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	(3,046)	10,541
Unrestricted Revenue Funds available for the general purposes of the charity	13,446	7,295
Restricted Revenue Funds	(835)	8,362
Total Funds	12,611	15,657

##### *Financial review of the position at the reporting date, 31 July 2022 .*

The charity raised £31,119 of funds for the year and spent £34,165, leaving a deficit of £3,046 for the year. Brought forward reserves were £15,657 and the bank balance totalled £12,512.

##### *Policies on reserves.*

There is no formal policy for holding reserves, but there are some now held. They will be eventually used on human aid projects the trustees deem fit.

##### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### Details of The Independent Examiner

Weldon Ramirez FCCA

Member of Chartered Certified Accountant

63/66 Hatton Garden

Fifth Floor, Suite 23

London

EC1N 8LE



## **MERCY HUMANITARIAN UK**

Company Registration Number - 08149109

### **Trustees' Annual Report for the year ended 31 July 2022**

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

## **MERCY HUMANITARIAN UK**

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### **Trustees' Annual Report for the year ended 31 July 2022**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 11 to 21.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 26 April 2023.

A handwritten signature in black ink, appearing to read 'Haliza', with a horizontal line underneath.

HALIZA HASHIM  
Director and Trustee

## **MERCY HUMANITARIAN UK**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 July 2022**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 21 for the year ended 31 July 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 17.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## MERCY HUMANITARIAN UK

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Weldon Ramirez FCCA - Independent Examiner

Chartered Certified Accountant

63/66 Hatton Garden  
Fifth Floor, Suite 23  
London  
EC1N 8LE

This report was signed on 26 April 2023

**MERCY HUMANITARIAN UK - Statement of Financial Activities for the year ended 31 July 2022**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2022, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	11,711	19,408	<b>31,119</b>	14,851
Other trading activities	A3	-	-	-	4,081
<b>Total income</b>	<b>A</b>	<b>11,711</b>	<b>19,408</b>	<b>31,119</b>	<b>18,932</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	3,271	<b>3,271</b>	130
Charitable activities	B2	5,560	25,334	<b>30,894</b>	8,261
<b>Total expenditure</b>	<b>B</b>	<b>5,560</b>	<b>28,605</b>	<b>34,165</b>	<b>8,391</b>
<b>Net income for the year</b>		<b>6,151</b>	<b>(9,197)</b>	<b>(3,046)</b>	<b>10,541</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>6,151</b>	<b>(9,197)</b>	<b>(3,046)</b>	<b>10,541</b>
<b>Net movement in funds</b>		<b>6,151</b>	<b>(9,197)</b>	<b>(3,046)</b>	<b>10,541</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		7,295	8,362	<b>15,657</b>	5,116
<b>Total funds carried forward</b>		<b>13,446</b>	<b>(835)</b>	<b>12,611</b>	<b>15,657</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

**The notes attached on pages 17 to 21 form an integral part of these accounts.**

**MERCY HUMANITARIAN UK - Statement of Financial Activities for the year ended 31 July 2022**

**MERCY HUMANITARIAN UK - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	2,085	12,766	<b>14,851</b>
Charitable activities	A2	-	-	-
Other trading activities	A3	4,081	-	<b>4,081</b>
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>6,166</b>	<b>12,766</b>	<b>18,932</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	130	<b>130</b>
Charitable activities	B2	3,987	4,274	<b>8,261</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>3,987</b>	<b>4,404</b>	<b>8,391</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>2,179</b>	<b>8,362</b>	<b>10,541</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>2,179</b>	<b>8,362</b>	<b>10,541</b>
<b>Net movement in funds</b>		<b>2,179</b>	<b>8,362</b>	<b>10,541</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>5,116</b>	<b>-</b>	<b>5,116</b>
<b>Total funds carried forward</b>		<b>7,295</b>	<b>8,362</b>	<b>15,657</b>

**All activities derive from continuing operations**

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

**The notes attached on pages 17 to 21 form an integral part of these accounts.**

**MERCY HUMANITARIAN UK - Statement of Financial Activities for the year ended 31 July 2022**

**MERCY HUMANITARIAN UK - Resources applied in the year ended 31 July 2022 towards fixed assets for Charity use:-**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	(3,046)	10,541
<b>Net resources available to fund charitable activities</b>	<u><b>(3,046)</b></u>	<u><b>10,541</b></u>

The notes attached on pages 17 to 21 form an integral part of these accounts.

**MERCY HUMANITARIAN UK - Statement of Financial Activities for the year ended 31 July 2022**

**Movements in revenue and capital funds for the year ended 31 July 2022**

**Revenue accumulated funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	7,295	8,362	15,657	5,116
Recognised gains and losses before transfers	6,151	(9,197)	(3,046)	10,541
	<b>13,446</b>	<b>(835)</b>	<b>12,611</b>	<b>15,657</b>
<b>Closing revenue funds</b>	<b>13,446</b>	<b>(835)</b>	<b>12,611</b>	<b>15,657</b>

**Summary of funds**

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	13,446	(835)	12,611	15,657

**The notes attached on pages 17 to 21 form an integral part of these accounts.**



**MERCY HUMANITARIAN UK - Statement of Financial Activities for the year ended 31 July 2022**

**MERCY HUMANITARIAN UK**

**Income and Expenditure Account for the year ended 31 July 2022 as required by the Companies Act 2006**

	2022 £	2021 £
<b><i>Income</i></b>		
Income from operations	31,119	18,932
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>31,119</b>	<b>18,932</b>
<b>Gross income in the year including exceptional items</b>	<b>31,119</b>	<b>18,932</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	30,289	8,052
Fundraising costs	3,271	130
Governance costs	605	209
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>34,165</b>	<b>8,391</b>
<b>Net income before tax in the financial year</b>	<b>(3,046)</b>	<b>10,541</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(3,046)</b>	<b>10,541</b>
<b>Retained surplus for the financial year</b>	<b>(3,046)</b>	<b>10,541</b>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 17 to 21 form an integral part of these accounts.**

# MERCY HUMANITARIAN UK - Balance Sheet as at 31 July 2022

	SORP			2022	2021
	Note	Ref		£	£
<b>Current assets</b>		B			
Debtors	9	B2	99	(1)	
Cash at bank and in hand		B4	12,512	15,658	
<b>Total current assets</b>			12,611	15,657	
<b>Net current assets</b>			12,611	15,657	
<b>The total net assets of the charity</b>			<b>12,611</b>	<b>15,657</b>	

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>					
Restricted Revenue Funds	12	D2	(835)	8,362	
			(835)	8,362	
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	12	D3	13,446	7,295	
			13,446	7,295	
<b>Designated Funds</b>					
<b>Total charity funds</b>			<b>12,611</b>	<b>15,657</b>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

*Haliza*

**HALIZA HASHIM**

Trustee

Approved by the board of trustees on 26 April 2023

The notes attached on pages 17 to 21 form an integral part of these accounts.

# MERCY HUMANITARIAN UK

## Notes to the Accounts for the year ended 31 July 2022

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Risks and future assumptions**

The charity is a public benefit entity.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 4 Significance of financial instruments to the charity's position

There are no significant financial instruments .

# MERCY HUMANITARIAN UK

## Notes to the Accounts for the year ended 31 July 2022

### 5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 15 volunteers who donated 130 hours of their time stewarding events. They have mostly helped during sale of food on MERCY Day fundraising events as well as packing and distribution of food to homeless and refugees during Ramadhan. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

### 6 Staff costs and emoluments

<i>Numbers of full time employees or full time equivalents</i>	<b>2022</b>	<b>2021</b>
The average number of total staff employed in the year was	<u>1</u>	<u>1</u>
The average number of part time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1
<i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i>		
Engaged on charitable activities	1	1
Engaged on publicity activities	1	1
Engaged on fundraising activities	1	1
Engaged on management and administration	1	1
<i>The estimated full time equivalent number of all staff employed as above</i>	<u>1</u>	<u>1</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

### 7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

### 8 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The amount reimbursed to trustees	605	209

The nature of the trustees' expenses was :- Travel & miscellaneous

The number of trustees' to whom expenses were reimbursed was :- 5

# MERCY HUMANITARIAN UK

## Notes to the Accounts for the year ended 31 July 2022

### 9 Debtors

	2022	2021
	£	£
Other debtors	99	(1)

### 10 Income and Expenditure account summary

	2022	2021
	£	£
At 1 August 2021	15,657	5,116
Surplus after tax for the year	(3,046)	10,541
At 31 July 2022	<u>12,611</u>	<u>15,657</u>

### 11 Particulars of how particular funds are represented by assets and liabilities

#### At 31 July 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	13,446		(835)	12,611
	<u>13,446</u>	<u>-</u>	<u>(835)</u>	<u>12,611</u>

#### At 1 August 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	7,295	-	8,362	15,657
	<u>7,295</u>	<u>-</u>	<u>8,362</u>	<u>15,657</u>

## MERCY HUMANITARIAN UK

### Notes to the Accounts for the year ended 31 July 2022

#### 12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 13 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	7,295	6,151	-	13,446
<b>Total unrestricted and designated funds</b>	<b>7,295</b>	<b>6,151</b>	<b>-</b>	<b>13,446</b>
<b>Restricted funds:-</b>				
Tailan Kasih MERCY	8,362	(3,182)	-	5,180
Ramadhan Appeal	-	(6,951)	-	(6,951)
Flood	-	1,042	-	1,042
Frontliner Malaysia	-	(94)	-	(94)
Ukraine	-	(12)	-	(12)
<b>Total restricted funds</b>	<b>8,362</b>	<b>(9,197)</b>	<b>-</b>	<b>(835)</b>
<b>Total charity funds</b>	<b>15,657</b>	<b>(3,046)</b>	<b>-</b>	<b>12,611</b>

#### 13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	11,711	(5,560)	-	6,151
<b>Restricted funds:-</b>				
Tailan Kasih MERCY	1,970	(5,152)	-	(3,182)
Ramadhan Appeal	2,131	(9,082)	-	(6,951)
Flood	10,423	(9,381)	-	1,042
Frontliner Malaysia	4,596	(4,690)	-	(94)
Ukraine	288	(300)	-	(12)
	<b>31,119</b>	<b>(34,165)</b>	<b>-</b>	<b>(3,046)</b>

## MERCY HUMANITARIAN UK

### Notes to the Accounts for the year ended 31 July 2022

#### 14 The purposes for which the funds

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

##### *Restricted funds:-*

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

#### 15 Ultimate controlling party

The charity is under the control of its legal members.