

Company Registration Number - 08149109

The Charity Registration Number is :- 1155997

MERCY HUMANITARIAN UK

Report and Accounts

31 December 2023

MERCY HUMANITARIAN UK

Report and accounts for the period ended 31 December 2023

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Trustees' Annual Report for the period from 1 August 2022 to 31 December 2023

The Trustees present their Report and Accounts for the period ended 31 December 2023, 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'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.

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

313 Echo Central Two Cross Green Lane
Leeds
LS9 8NQ

Email Address admin@mercy.uk.com Web address 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:-

Haliza Hashim-Doyle
Chow Mei Mei
Dr Rowena Abdul Razak
Adzlin Azhar Simin
Dr Noor Nazurah Abdul Malek
Siti Nurrul Imran Ismail
Dr Shalimar Abdulah
Ranjidam Kent
Dr Ahmad Faizal Mohd Perdaus
Riza Badrul Shah

The following persons served as Trustees during the period ended 31 December 2023 :-

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.

All the trustees are also members of the charity.

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.

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The main activities undertaken in relation to those purposes during the period.

Talian Kasih MERCY Helpline

Collaborated with Malaysian Student societies across the UK and Malaysian Education agencies like JPA and MARA to organise student mental well-being outreach programmes.

Turkey Appeal

We organised an emergency fundraiser to provide essential items like winter clothes, basic medicines, formula milk, and sanitary pads for people in Turkey after the earthquake.

Morocco Earthquake

We sent 4 volunteers from MHUK to join MERCY Malaysia's rapid assessment team to Morocco, to help the people there after the earthquake. The team comprised of a doctor, a nurse, and two trustees to gain exposure and experience in managing emergency response. Through this effort, many Moroccan people received help in acute medical relief, food parcels and hygiene packs.

Hyde Park Run

We are proud of the Hyde Park Run that we organised this year as part of fundraising efforts for our projects. The main objectives were to raise awareness of healthy lifestyles and fitness as part of tackling mental health and to get more funding for our mental health programmes. The Run has attracted 10 runners who took part under the banner of MHUK.

GAZA

MHUK, with support from the Malaysian High Commission, hosted a fundraising event for IDEALS (International Disaster & Emergency Aid with Long Term Support) medical team to deliver essential healthcare services to the people of Gaza.

The amount raised during that event and after that has been donated to IDEALS for them to send in surgeons to Gaza (December 2023/January 2024). MHUK is grateful for the immense support received from others in donating to this good cause.

Community Project/Winter Wellness

This year, we provided 80 lunch boxes for a Winter Wellness event at the Vale Community Centre in London in collaboration with Brent Council.

We also provided over 100 packs of hot meals to Harlesden Community Centre in London.

During the last Ramadhan, MHUK also donated to Ramadan Tent, which organised large Iftar events throughout the UK.

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

As detailed above.

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

The contribution of volunteers during the period.

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The charity has worked on the support of its volunteers since its establishment in 2014. This year, we had about 30 volunteers who donated 130 hours of their time stewarding events, from fundraising for various projects to doing a 5k and 10k run to help us keep our charity going.

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 these arrangements create no employment contract. However, we provide them with tokens of appreciation, ie food and drinks after the events.

The main achievements and performance of the charity during the period.

As detailed above.

The difference the charity's performance during the period has made to the beneficiaries of the charity.

Talian Kasih MERCY

We have continuously worked with Malaysian student societies throughout the UK to organise Mental well-being outreach programmes for Malaysian students. It usually comprises of TKM-trained volunteers doing a short talk on mental health, followed by sharing sessions by the students and fun and informative interactive activities together i.e. batik painting, as well as quizzes. From our feedback, students enjoyed the sessions as they got to destress themselves, have self-care, gain more information about our work, and know when to reach out to us.

Apart from that, launching our service in France with the help of a Malaysian education agency and Malaysian student society has also been a success as more students are aware of our service, encouraged them to seek help, and we were able to support them as best as we could, despite the distance.

Emergency Aid Appeal and Humanitarian Relief

MHUK and support from the High Commission hosted a fundraising event for IDEALS (International Disaster & Emergency Aid with Long Term Support) medical team to deliver essential healthcare services to the people of Gaza.

The amount raised during that event and after that has been donated to IDEALS to send medical surgeons to Gaza (December 2023/January 2024). Although the amount was not huge, as a small charity organisation, MHUK is grateful for the immense support received from others in donating to this good cause.

Besides that, this year, we managed to send a team from MHUK under Mercy Malaysia to Morocco to help the people there after the recent earthquake. The team comprised of a doctor, nurse, and 2 trustees to gain exposure and experience in managing emergency response. Through this effort, many Moroccan people received help in acute medical relief, food parcels and hygiene packs.

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Winter Wellness

This year, we provided 80 lunch boxes for a Winter Wellness event at the Vale Community Centre in London in collaboration with Brent Council.

We have also provided over 100 packs of hot meals to Harlesden Community Centre in London.

Other Community Project

During the last Ramadhan, MHUK also donated to the Ramadan Tent Project, which organised large Iftar events throughout the UK.

The degree to which the achievements and performance during the period have benefited wider society.

Talian Kasih MERCY

We extended our mental health helpline to all Malaysian students in the UK through a comprehensive social media campaign. We partnered with numerous student societies and educational agencies to conduct outreach programs in various UK cities.

Both online and face-to-face sessions have equipped students with crucial tools to enhance their emotional well-being and provided a safe space to discuss their issues. We take pride in this flagship project, ensuring the anonymity and confidentiality of our clients (students).

We are grateful that our online counselling services have successfully supported many students. This year, we also launched and expanded our services to France, receiving positive feedback from Malaysian students there.

We have fostered meaningful conversations about mental health, encouraging and normalising discussions. This initiative has raised significant awareness among student societies across the UK, mental health advocates in Malaysia, other NGOs in the UK, and educational agencies in both the UK and Malaysia.

Talian Kasih MERCY has garnered increasing support, including donations from various societies, and inspired many professionals, such as doctors, to volunteer for the project.

We are also proud of our Hyde Park Run, organised this year as part of our fundraising efforts. The main objectives were to promote healthy lifestyles and fitness to address mental health issues and secure additional funding for our mental health programs. This event attracted ten dedicated runners.

Through these initiatives, our efforts have not only supported individual students but have also made a significant positive impact on broader society, fostering a culture of mental health awareness and community support.

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Emergency Aid Appeal and Humanitarian Relief

In line with our mission at MHUK, we collaborated with MERCY Malaysia to raise funds to send medical aid to Turkey and Morocco following recent natural disasters. We also dispatched a team from MHUK to Morocco this year, with the support of MERCY Malaysia, to assist with emergency response efforts. The Moroccan community expressed profound gratitude for our presence and support.

Winter Wellness

In partnership with Brent Council, we provided 80 lunch boxes for a Winter Wellness event at the Vale Community Centre in London. Additionally, we distributed over 100 packs of hot meals to the Harlesden Community Centre in London.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

They were brought in through recommendations from professionals residing in the UK. They will then submit their CV, and their applications will be discussed during the Board of Trustees meeting.

Bankers	HSBC, 26 Clumber Street, Nottingham, NG1 3GA
Accountants	WNR Associates Limited, 63/66 Hatton Garden, Fifth Floor, Suite 23, London, EC1N 8LE

Financial review

The charity's financial position at the end of the period ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	16,528	(3,046)
Unrestricted Revenue Funds available for the general purposes of the charity	15,824	22,643
Restricted Revenue Funds	13,315	(10,032)
Total Funds	29,139	12,611

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Financial review of the position at the reporting date, 31 December 2023 .

The charity raised £43,163 of funds for the year and spent £26,635, leaving a surplus of £16,528 for the year. Brought forward reserves were £12,611 and the bank balance totalled £22,722.

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

Statement of the Directors' and 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) 2019, 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 :-

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- 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.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

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 21 September 2024.



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 period ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 27 for the period ended 31 December 2023 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) 2019, 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

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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) 2019, 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 22 September 2024

MERCY HUMANITARIAN UK - Statement of Financial Activities for the period ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the period from 1 August 2022 to 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2023 £	2022 £
Income & Endowments from:						
Donations & Legacies	A1	1,712	41,415	-	43,127	31,119
Investments	A4	36	-	-	36	-
Total income	A	1,748	41,415	-	43,163	31,119
Expenditure on:						
Raising funds	B1	-	-	-	-	3,271
Charitable activities	B2	8,567	18,068	-	26,635	30,894
Total expenditure	B	8,567	18,068	-	26,635	34,165
Net income for the year		(6,819)	23,347	-	16,528	(3,046)
Net income after transfers	A-B-C	(6,819)	23,347	-	16,528	(3,046)
Net movement in funds		(6,819)	23,347	-	16,528	(3,046)
Reconciliation of funds:-	E					
Total funds brought forward		22,643	(10,032)	-	12,611	15,656
Total funds carried forward		15,824	13,315	-	29,139	12,610

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 27 form an integral part of these accounts.

MERCY HUMANITARIAN UK - Statement of Financial Activities for the period ended 31 December 2023

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

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Endowment Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	11,711	19,408	-	31,119
Charitable activities	A2	-	-	-	-
Other trading activities	A3	-	-	-	-
Investments	A4	-	-	-	-
Other	A5	-	-	-	-
Total income	A	11,711	19,408	-	31,119
Expenditure on:					
Raising funds	B1	-	3,271	-	3,271
Charitable activities	B2	5,560	25,334	-	30,894
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	5,560	28,605	-	34,165
Net gains on investments	B4	-	-	-	-
Net income for the year		6,151	(9,197)	-	(3,046)
Transfers between funds	C	-	-	-	-
Net income after transfers		6,151	(9,197)	-	(3,046)
Net movement in funds		6,151	(9,197)	-	(3,046)
Reconciliation of funds:-					
Total funds brought forward	E	16,491	(835)	-	15,656
Total funds carried forward		22,642	(10,032)	-	12,610

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 27 form an integral part of these accounts.

MERCY HUMANITARIAN UK - Statement of Financial Activities for the period ended 31 December 2023

Movements in revenue and capital funds for the period from 1 August 2022 to 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	22,643	(10,032)	-	12,611	15,656
Recognised gains and losses before transfers	(6,819)	23,347	-	16,528	(3,046)
	15,824	13,315	-	29,139	12,610
Closing revenue funds	15,824	13,315	-	29,139	12,610

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	15,824	13,315	-	29,139	12,610

The notes attached on pages 17 to 27 form an integral part of these accounts.

MERCY HUMANITARIAN UK - Statement of Financial Activities for the period ended 31 December 2023

MERCY HUMANITARIAN UK

Income and Expenditure Account for the period from 1 August 2022 to 31 December 2023 as required by the Companies Act 2006

	2023 £	2022 £
<i>Income</i>		
Income from operations	43,127	31,119
Investment income		
Interest receivable	36	-
Gross income in the period before exceptional items	43,163	31,119
Gross income in the period including exceptional items	43,163	31,119
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	25,110	30,289
Fundraising costs	-	3,271
Governance costs	1,525	605
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the period	26,635	34,165
Net income before tax in the financial year	16,528	(3,046)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	16,528	(3,046)
Retained surplus for the financial year	16,528	(3,046)

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 27 form an integral part of these accounts.

MERCY HUMANITARIAN UK - Balance Sheet as at 31 December 2023

	Note	SORP Ref	2023 £	2022 £
Current assets		B		
Debtors	9	B2	6,417	99
Cash at bank and in hand		B4	22,722	12,512
Total current assets			<u>29,139</u>	<u>12,611</u>
Net current assets			29,139	12,611
The total net assets of the charity			<u>29,139</u>	<u>12,611</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Endowment funds			-	-
Restricted funds				
Restricted Revenue Funds	12	D2	13,315	(10,032)
			13,315	(10,032)
Unrestricted Funds				
Unrestricted Revenue Funds	12	D3	15,824	22,643
			15,824	22,643
Designated Funds			-	-
Total charity funds			<u>29,139</u>	<u>12,611</u>

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.

MERCY HUMANITARIAN UK - Balance Sheet as at 31 December 2023



RANJIDAM KENT

Trustee

Approved by the board of trustees on 21 September 2024

The notes attached on pages 17 to 27 form an integral part of these accounts.

MERCY HUMANITARIAN UK

Notes to the Accounts for the period from 1 August 2022 to 31 December 2023

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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , 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) 2019, 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.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

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 period from 1 August 2022 to 31 December 2023

5 The contribution of volunteers

The charity has worked on the support of its volunteers since its establishment in 2014. This year, we had about 30 volunteers who donated 130 hours of their time stewarding events, from fundraising for various projects to doing a 5k and 10k run to help us keep our charity going.

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 these arrangements create no employment contract. However, we provide them with tokens of appreciation, ie food and drinks after the events.

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	3,754	-
Total salaries, wages and related costs	3,754	-

The average number of part time staff employed in the period was 1 -

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 period.

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

Highest paid employee

The remuneration in the period year was	3,754	-
Total remuneration package included in total salaries above	3,754	-

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 period, was as shown below.

	2023	2022
	£	£
The amount reimbursed to trustees	225	605

The nature of the trustees' expenses was :- Travel

The number of trustees' to whom expenses were reimbursed was :- 3

MERCY HUMANITARIAN UK

Notes to the Accounts for the period from 1 August 2022 to 31 December 2023

9 Debtors

	2023	2022
	£	£
Other debtors	6,417	99

10 Income and Expenditure account summary

	2023	2022
	£	£
At 1 August 2022	12,610	15,656
Surplus after tax for the year	16,528	(3,046)
At 31 December 2023	29,138	12,610

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

At 31 December 2023	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Current Assets	15,824	-	-	13,315	29,139
	15,824	-	-	13,315	29,139
At 1 August 2022	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Current Assets	22,643	-	-	(10,032)	12,611
	22,643	-	-	(10,032)	12,611

MERCY HUMANITARIAN UK

Notes to the Accounts for the period from 1 August 2022 to 31 December 2023

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 13 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	22,643	(6,819)	-	15,824
Total unrestricted and designated funds	22,643	(6,819)	-	15,824
<i>Restricted funds:-</i>				
Gaza	-	3,363	-	3,363
Cleft	-	11,223	-	11,223
Fashion Show	-	1,755	-	1,755
Ramadhan Appeal	(6,850)	(1,821)	-	(8,671)
Mercy 3.0	-	8,256	-	8,256
Morocco Earthquake	-	592	-	592
Turkey Appeal	-	1,798	-	1,798
Talian Kasih Mercy (TKM)	(3,182)	(1,819)	-	(5,001)
Total restricted funds	(10,032)	23,347	-	13,315
Total charity funds	12,611	16,528	-	29,139

MERCY HUMANITARIAN UK

Notes to the Accounts for the period from 1 August 2022 to 31 December 2023

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	1,748	(8,567)	-	(6,819)
<i>Restricted funds:-</i>				
Gaza	3,510	(147)	-	3,363
Cleft	11,223	-	-	11,223
Fashion Show	4,988	(3,233)	-	1,755
Ramadhan Appeal	215	(2,036)	-	(1,821)
Mercy 3.0	9,260	(1,004)	-	8,256
Morocco Earthquake	1,240	(648)	-	592
Turkey Appeal	8,990	(7,192)	-	1,798
Talian Kasih Mercy (TKM)	1,989	(3,808)	-	(1,819)
<i>Endowment funds:-</i>				
	43,163	(26,635)	-	16,528

MERCY HUMANITARIAN UK

Notes to the Accounts for the period from 1 August 2022 to 31 December 2023

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.
Gaza	MHUK, supported by the High Commission of Malaysia, hosted a fundraising event for IDEALS (International Disaster & Emergency Aid with Long Term Support) medical team to provide critical medical services to the people of Gaza.
Cleft	MHUK performed cleft lip and palate surgeries for underprivileged children in Nepal.
Fashion Show	To raise fund for Turkey earthquake, mental health helpline, winter wellness (food and clothing) support for homeless; community lunch and Iftar.
Ramadhan Appeal	MHUK donated to the Ramadan Tent Project, who organises large Iftar events throughout the UK.
Mercy 3.0	The fund raised from the sales of food was used for community projects around UK including - provided 80 lunch boxes for a Winter Wellness event at the Vale Community Centre, London in collaboration with Brent Council. The charity also provided over 100 packs of hot meals for the homeless and elderly people at Harlesden Community Centre, London.
Morocco Earthquake	MHUK sent 4 volunteers to join MERCY Malaysia's rapid assessment team to Morocco, to help the villagers after the earthquake. The team comprised of a doctor, a nurse, and two trustees to learn and gain experience in managing emergency response. Through this effort, many Moroccan villagers received help in acute medical relief, food parcels and hygiene packs.
Turkey Appeal	MHUK organised an emergency fundraiser to provide essential items like winter clothes, blankets, basic medicines, formula milk, and sanitary pads for people in Turkey after the earthquake.
Talian Kasih Mercy (TKM)	MHUK collaborated with Malaysian Student societies and Malaysian Education agencies like JPA and MARA to organise in-person mental health outreach programmes, in various cities around the UK.

Endowment funds:-

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

MERCY HUMANITARIAN UK

Notes to the Accounts for the period from 1 August 2022 to 31 December 2023

15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding **£1** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

MERCY HUMANITARIAN UK

Detailed analysis of income and expenditure for the period from 1 August 2022 to 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals					
Small donations individually less than £1000	1,712	21,932	-	23,644	31,119
Raza Zarith Sofia Binti	-	5,000	-	5,000	-
Total donations and gifts from individuals	1,712	26,932	-	28,644	31,119

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Endowment Funds 2022 £	Prior Year Total Funds 2022 £
Prior year	11,711	19,408	-	31,119

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies					
Small grants individually less than £1000	-	270	-	270	-
Keris Enterprise Limited	-	3,690	-	3,690	-
The China Foundation of Culture & Arts for Children	-	10,523	-	10,523	-
Total private sector revenue grants	-	14,483	-	14,483	-

MERCY HUMANITARIAN UK

Detailed analysis of income and expenditure for the period from 1 August 2022 to 31 December 2023 as required by the SORP 2015

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	1,712	41,415	-	43,127	31,119
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All the donations and gifts in the prior year were unrestricted.

Prior year

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	A1	11,711	19,408	-	31,119

17 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable		36	-	-	36	-
Total investment income	A4	36	-	-	36	-

18 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year						
Direct costs of activities		1,176	18,068	-	19,244	25,334
Total direct spending	B2a	1,176	18,068	-	19,244	25,334

All the expenditure in the prior year was unrestricted.

Prior Year

		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Endowment Funds 2022 £	Prior Year Total Funds 2022 £
Direct costs of activities		-	25,334	-	25,334
Total direct spending	B2a	-	25,334	-	25,334

MERCY HUMANITARIAN UK

Detailed analysis of income and expenditure for the period from 1 August 2022 to 31 December 2023 as required by the SORP 2015

19 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
<i>Employee costs not included in direct costs</i>					
Salaries - Administrative staff	3,754	-	-	3,754	-
Subcontractors	-	-	-	-	4,422
<i>Volunteer costs</i>					
Volunteers' expenses	-	-	-	-	9
<i>Administrative overheads</i>					
Software licences and expenses	-	-	-	-	108
Advertising and marketing	1,629	-	-	1,629	55
Liability and contents insurance	280	-	-	280	-
Sundry expenses	78	-	-	78	117
<i>Professional fees paid to advisors other than the auditor or examiner</i>					
Accountancy fees other than examination or audit fees	-	-	-	-	73
<i>Financial costs</i>					
Bank charges	125	-	-	125	171
Support costs before reallocation	5,866	-	-	5,866	4,955
Total support costs - Current Year	5,866	-	-	5,866	4,955

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

MERCY HUMANITARIAN UK

Detailed analysis of income and expenditure for the period from 1 August 2022 to 31 December 2023 as required by the SORP 2015

20 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Independent Examiner's fees	1,300	-	-	1,300	-
Trustees' expenses	225	-	-	225	605
Total Governance costs	1,525	-	-	1,525	605

All the expenditure in the prior year was unrestricted.

21 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2023	2022
		£	£	£	£	£
Total direct spending	B2a	1,176	18,068	-	19,244	25,334
Total support costs	B2d	5,866	-	-	5,866	4,955
Total Governance costs	B2e	1,525	-	-	1,525	605
Total charitable expenditure	B2	8,567	18,068	-	26,635	30,894

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
		2022	2022	2022	2022
		£	£	£	£
Total direct spending	B2a	-	25,334	-	25,334
Total support costs	B2d	4,955	-	-	4,955
Total Governance costs	B2e	605	-	-	605
Total charitable expenditure	B2	5,560	25,334	-	30,894

MERCY HUMANITARIAN UK

Detailed analysis of income and expenditure for the period from 1 August 2022 to 31 December 2023 as required by the SORP 2015

22 Expenditure on raising funds and costs of investment management

Cost of fundraising activities		-	-	-	-	3,271
Total fundraising costs	B1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,271</u>

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
		2022	2022	2022	2022
		£	£	£	£
Cost of fundraising activities		-	3,271	-	3,271
Total fundraising costs	B1	<u>-</u>	<u>3,271</u>	<u>-</u>	<u>3,271</u>