

HAND OF MERCY

England & Wales · Charity number 1165811

Details

Status Registered

Legal form CIO

Registered 2016-03-01

Register [View on the Charity Commission register](#)

Contact

Address 15 Prince Charles Close
Southwick
Brighton
BN42 4PQ

Phone 07810807232

Email handofmercycharity@gmail.com

Activities

Objects: 1. THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT.2. THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE.3. TO ACT AS A RESOURCE FOR YOUNG PEOPLE BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: * Introduce the Charity with its constitutional object to the community, and open its membership to individuals.* Arrange for charitable activities in line with the Hand of Mercy objectives, and giving regards to the Charity commission,s guidance on public benefit.* Donation in support of the charitable activities of Al-Agaybi Dialysis Centre in Egypt and St. Mark Coptic Hospital in Sudan.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People

Geography

- Egypt
- Sudan
- Brighton And Hove
- City Of London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£18,231	£16,255	-	-
2023-12-31	£7,360	£19,322	-	-
2022-12-31	£18,900	£4,371	-	-
2021-12-31	£8,250	£5	-	-
2020-12-31	£4,500	£5,000	-	-

Trustees

Name	Role	Appointed
HANY ABADEER	Chair	2016-03-01
Atif Mechail Girgis		2025-06-02
EMIL FAWZI ABADEERR PhD Eng.		2016-03-01
Gehenna wilson Habashi		2025-06-02
MICHAEL ABADEER BSC. ELECT		2015-09-15
MONIR HAROUN MANO		2016-11-17
Romani Gerges M Abadi		2020-09-14

HAND OF MERCY

England & Wales - Charity number 1165811

Accounts

REGISTERED CHARITY NUMBER: 1165811

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Hand of Mercy

Hand of Mercy

Contents of the Financial Statements for
the Year Ended 31 December 2024

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Hand of Mercy

Report of the Trustees

for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165811

Principal address

15 Prince Charles Close
Southwick
West Sussex
BN42 4PQ

Trustees

Mr H Abadeer – Chairman
Mr E Abadeer - Treasurer
Mr M Manon - Secretary
Mr M Abadeer
Mrs H Safein
Mr R Abadi

Independent examiner

J Botham
FCCA, FAIA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Significant activities

The objectives of the charity as it is stated in its governing document are:

- a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- c- To act as resource for young people by providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

In this year the charity, carried out efforts were made to:

- i. Continue to introduce the charity with its constitutional objects to the community, and open its membership for individuals.
- ii. The Trustees of the previous continued as board of directors for the charity, and resumed their assigned responsibilities
- iii. Arrange for charitable activity in line with the Hand of Mercy objectives, and giving regard to the Charity Commission's guidance on public benefit.

The board of Trustees discussed ways and means for the fundraising and agreed on, personal donations of the community members, donations during social events, on line donations, charity boxes, as well as applying for grants from other charitable institutions, and Associations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance and the achievement during this year may be summarised as follows:

- i. Managing to the board activities with the up mentioned Trustees.
- ii. Agree about regular monthly meeting for the board of Trustees
- iii. Re-assign trustees for the different responsibilities.
- iv. Receiving £35,008.71 (Thirty Five Thousand and Eight Hundred Pounds and 71 Pence) (This include £18,108.71 as donation by bank Transfer and cash, £14,900 grant from National Lottery Fund towards the social activities of monthly family gathering and £2,000 grant Brighton and Hove City Council towards the weekly Arabic class project). It is noted that the social activities of the monthly family gathering and the weekly Arabic class are considered to be a newly established activities on the year 2024.
- v. The up mention donations raised to support the affected people of the Sudan War Crisis and to meet on going debt required for the settlement of the instalments of 150 KVA Electric Generator, requested and delivered to St. Mark Coptic Hospital – Khartoum, with total value \$29,000 (Twenty nine Thousands Dollars), of which 50% had been settle last year and the balance suspended due the Sudan war and may be paid in the future.
- vi. The activity of serving food to the Homeless people in Brighton area were continued, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.
- vii. Social event for Easter BBQ Day was arranged and equipped with Rides for adults and children, as well as tents, for the member of the community families. The event was attended by around 1200 family

Hand of Mercy

Report of the Trustees for the Year Ended 31 December 2024

members of different ages, and all participated in different social activities.

- viii. Social event of fund raising was arranged to take place at Pavilion Theatre, Worthing to help and support the affected people in Sudan and those affected and displaced in Egypt as a result of the War in Sudan.

FINANCIAL REVIEW

The financial year review may be summarised as follows:

Total Income £35,008.71

Total Disbursements £16,255.26

Total Surplus £18,752.45

The details of income are from online and cash donation £35,008.71, as stated in the accounts. The expenses, donation to St Mary & St Abraam Church – Brighton (£11,200), the Event of Easter Day Picnic for the community, the fund Raising Event in Pavilion Theatre (5000.26) and other bank charges (£55). The surplus has been carried forward balance of the year 2025.
. The remaining balance is kept for any other activities and any unforeseen expenses.

Approved by order of the board of trustees on ..15..10..2025..... and signed on its behalf
by:

..Hany. Abadeer.....
H Abadeer - Trustee

Independent Examiner's Report to the Trustees of
Hand of Mercy

I report on the accounts for the year ended 31 December 2024 set out on pages five to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Botham

J Botham
FCCA, FAIA

Date: 28 October 2025

Hand of Mercy

Statement of Financial Activities
for the Year Ended 31 December
2024

	Notes	Year Ended 31.12.24 Unrestricted fund £	Year ended 31.12.23 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		35,009	7,360
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Charitable activities			
General Fund		16,255	19,322
Total resources expended		-	-
NET INCOMING/(OUTGOING) RESOURCES		18,754	-11,962
RECONCILIATION OF FUNDS			
Total funds brought forward		16,777	28,739
TOTAL FUNDS CARRIED FORWARD		35,531	16,777

The notes form part of these financial statements

Hand of Mercy

Balance Sheet

At 31 December 2024

	Notes	31.12.24 Unrestricted Fund £	31.12.23 Total funds £
CURRENT ASSETS			
Cash at bank		35,531	16,777
NET CURRENT ASSETS		35,531	16,777
TOTAL ASSETS LESS CURRENT LIABILITIES		35,531	16,777
NET ASSETS		35,531	16,777
FUNDS	3		
Unrestricted funds		35,531	16,777
TOTAL FUNDS		15,531	16,777

The financial statements were approved by the Board of Trustees on ..28.10.2025.....
and were signed on its behalf by:

..Hany.Abadeer.....
H Abadeer -Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	16777	18754	35531
TOTAL FUNDS	<u>16777</u>	<u>18754</u>	<u>35531</u>

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

	Incoming resources £	Resources expended £	Movem ent in fund s £
Unrestricted funds			
General fund	35009	16255	18754
TOTAL FUNDS	<u>35009</u>	<u>16255</u>	<u>18754</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.24 £
Unrestricted Funds		
General fund	18,754	35,531
TOTAL FUNDS	<u>18,754</u>	<u>35,531</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,009	16,255	18,754

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Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	Year Ended 31.12.24 £	Year Ended 31.12.23 £
INCOMING RESOURCES		
Voluntary income		
Grant	16,900	-
Donations	18,109	7,360
	35,009	7,360
Total incoming resources	35,009	7,360
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other Costs	-	-
Charitable activities		
Grants to institutions	11,200	17,299
Support costs		
Finance		
Bank charges	55	90
Other		
Rent		
Event	5,000	1,933
-		
Total resources expended	16,255	19,322
5 Net (expenditure)/income	<u>18,754</u>	<u>-11,962</u>

This page does not form part of the statutory financial statements

HAND OF MERCY

England & Wales - Charity number 1165811

Accounts

REGISTERED CHARITY NUMBER: 1165811

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Hand of Mercy

Hand of Mercy

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the Year Ended 31 December 2023

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Report of the Trustees

for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165811

Principal address

15 Prince Charles Close
Southwick
West Sussex
BN42 4PQ

Trustees

Mr H Abadeer – Chairman
Mr E Abadeer - Treasurer
Mr M Manon - Secretary
Mr M Abadeer
Mrs H Safein
Mr R Abadi
Mrs M George

Independent examiner

J Botham
FCCA, FAIA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as it is stated in its governing document are:

- a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- c- To act as resource for young people by providing advice and assistance and organizing programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

OBJECTIVES AND ACTIVITIES

Significant activities

The objectives of the charity as it is stated in its governing document are:

- a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- c- To act as resource for young people by providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

In this year the charity, carried out efforts were made to:

- i. Continue to introduce the charity with its constitutional objects to the community, and open its membership for individuals.
- ii. The Trustees of the previous continued as board of directors for the charity, and resumed their assigned responsibilities
- iii. Arrange for charitable activity in line with the Hand of Mercy objectives, and giving regard to the Charity Commission's guidance on public benefit.

The board of Trustees discussed ways and means for the fundraising and agreed on, personal donations of the community members, donations during social events, on line donations, charity boxes, as well as applying for grants from other charitable institutions.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance and the achievement during this year may be summarised as follows:

- i. Managing to the board activities with the up mentioned Trustees.
- ii. Agree about regular monthly meeting for the board of Trustees
- iii. Re-assign trustees for the different responsibilities.
- iv. Receiving £7,360 (Seven Thousand and Three Hundred Pounds) as donation by bank Transfer and cash
- v. The up mention donations raised as a result of the Charity's planned project to finance procurement of 150 KVA Electric Generator, requested by St. Mark Coptic Hospital – Khartoum, to allow the Hospital operating 15 Dialysis Machines to serve people in need. The cost of the project is around \$29,000.00 (Twenty Nine Thousands US Dollars), which is expected to be raised through donations of the members of Community.
- vi. The activity of serving food to the Homeless people in Brighton area were continued, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.
- vii. Social event for Easter BBQ Day was arranged and equipped with Rides for adults and children, as well as tents, for the member of the community families. The event was attended by about 300 family members of different ages, and all participated in different social activities.

FINANCIAL REVIEW

The financial year review may be summarised as follows:

Total Income £7,360.00

Total Disbursements £19,322.00

Total Deficit £11,962.00

The details of income are from online and cash donation £7,360.00, as stated in the accounts. The expenses cover the cost of first instalment of Electrical Generating set Supplied to St. Mark Coptic Hospital – Sudan, donation to St Mary & St Abraam Church – Brighton, the Event of Easter Day Picnic for the community and other Bank Charges. The deficit has been covered by the brought forward balance of the year 2022. The remaining balance is kept for any other activities and any unforeseen expenses.

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

.....
H Abadeer - Trustee

Independent Examiner's Report to the Trustees of
Hand of Mercy

I report on the accounts for the year ended 31 December 2023 set out on pages five to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Botham

J Botham
FCCA, FAIA

Date: 13 September 2024

Hand of Mercy

Statement of Financial Activities
for the Year Ended 31 December
2023

	Notes	Year Ended 31.12.23 Unrestricted fund £	Year ended 31.12.22 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		7,360	18,900
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Charitable activities			
General Fund		19,322	4,371
Total resources expended		-	-
NET INCOMING/(OUTGOING) RESOURCES		-11,962	14,529
RECONCILIATION OF FUNDS			
Total funds brought forward		28,739	14,210
TOTAL FUNDS CARRIED FORWARD		16,777	28,739

The notes form part of these financial statements

Hand of Mercy

Balance Sheet

At 31 December 2023

	Notes	31.12.22 Unrestricted Fund £	31.12.21 Total funds £
CURRENT ASSETS			
Cash at bank		16,777	28,739
NET CURRENT ASSETS		16,777	28,739
TOTAL ASSETS LESS CURRENT LIABILITIES		16,777	28,739
NET ASSETS		16,777	28,739
FUNDS	3		
Unrestricted funds		16,777	28,739
TOTAL FUNDS		16,777	28,739

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

.....
H Abadeer -Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the period ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	28739	-11962	16777
	_____	_____	_____
TOTAL FUNDS	28739	-11962	16777
	=====	_____	=====

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

	Incoming resources £	Resources expended £	Movem ent in fund s £
Unrestricted funds			
General fund	7360	19322	-11962
	_____	_____	_____
TOTAL FUNDS	7360	19322	-11962
	_____	_____	_____

Comparatives for movement in funds

	Net movement in funds £	At 31.12.23 £
Unrestricted Funds		
General fund	-11962	16,777
	_____	_____
TOTAL FUNDS	-11962	16,777
	_____	_____

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,360	19,322	-11,962

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Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	Year Ended 31.12.23 £	Year Ended 31.12.22 £
INCOMING RESOURCES		
Voluntary income		
Gifts	-	-
Donations	7,360	18,900
	<u>7,360</u>	<u>18,900</u>
Total incoming resources	7,360	18,900
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other Costs	-	-
Charitable activities		
Grants to institutions	17,299	
Support costs		
Finance		
Bank charges	90	112
Other		
Rent		2,650
Event	1,933	1,609
	<u>19,322</u>	<u>4,371</u>
Total resources expended	19,322	4,371
	<u>-11,962</u>	<u>14,529</u>
5 Net (expenditure)/income		

This page does not form part of the statutory financial statements

HAND OF MERCY

England & Wales - Charity number 1165811

Accounts

REGISTERED CHARITY NUMBER: 1165811

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Hand of Mercy

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the Year Ended 31 December 2022

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Operating and Financial Review for the Year Ended 31 December 2022

The financial year review may be summarized as follows:

Total Income	£18,900
Total Disbursements	£ 4,371
Total Surplus	£14,529

The details of income are from online and cash donation £18,899.73, as stated in the accounts. The expenses cover the cost of renting City Coast Centre for the Event and other Bank Charges. The remaining balance is kept for any other activities and any unforeseen expenses

Hand of Mercy

Report of the Trustees

for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165811

Principal address

15 Prince Charles Close
Southwick
West Sussex
BN42 4PQ

Trustees

Mr H Abadeer – Chairman
Mr E Abadeer - Treasurer
Mrs M George - Secretary
Mr M Abaeer
Mrs H Safein
Mr R Abadi

Independent examiner

J Botham
FCCA, FAIA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as it is stated in its governing document are:

- a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- c- To act as resource for young people by providing advice and assistance and organizing programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

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Report of the Trustees
for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Significant activities

In this year the charity, carried out efforts were made to:

- i. Continue to introduce the charity with its constitutional objects to the community, and open its member ship for individuals.
- ii. The Trustees of the 1st year continued as board of directors for the charity, and resumed their assigned responsibilities.
- iii. Arrange for charitable activity in line with the Hand of Mercy objectives, and giving regard to the Charity Commission's guidance on public benefit.

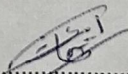
ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance and the achievement during this year may be summarised as follows:

- i. Managing to the board activities with the up mentioned Trustees.
- ii. Agree about regular monthly meeting for the board of Trustees
- iii. Re-assign trustees for the different responsibilities.
- iv. Receiving £18,899.73 (Eighteen Thousands Eight Hundred and Ninety Nine Pounds and 73 Pence) as donation by bank Transfer and cash
- v. The up mention donations raised as a result of the Charity's planed project to finance procurement of 150 KVA Electric Generator, requested by St. Mark Coptic Hospital – Khartoum, to allow the Hospital operating 15 Dialysis Machines to serve people in need. The coast of the project is around \$29,000.00 (Twenty Nine Thousands US Dollars), which is expected to be raised through donations of the members of Community by middle of next year.
- vi. The activity of serving food to the Homeless people in Brighton area were continued, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.
- vii. A Social Event of Mothers Day was organised at City Coast Trust for the members of Hand of Mercy and attended by about 250 members.
- viii. Social Event of Easter BBQ Day was arranged in Brighton Water-hall Park for the members and community families. The event was attended by about 1000 family members of different ages, and all participated in different social activities.

Approved by order of the board of trustees on 30-10-2023..... and signed on its behalf by:



.....
H Abadeer - Trustee

Independent Examiner's Report to the Trustees of
Hand of Mercy

I report on the accounts for the year ended 31 December 2022 set out on pages five to eight

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Botham

J Botham
FCCA, FAIA

Date: 30 October 2023

Hand of Mercy

Statement of Financial Activities
for the Year Ended 31 December
2022

	Notes	Year Ended 31.12.22 Unrestricted fund £	Year ended 31.12.21 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		18,900	8,250
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Charitable activities			
General Fund		4,371	5
Total resources expended		-	-
NET INCOMING/(OUTGOING) RESOURCES			
		14,529	8,245
RECONCILIATION OF FUNDS			
Total funds brought forward		14,210	5,965
TOTAL FUNDS CARRIED FORWARD		28,739	14,210

The notes form part of these financial statements

Hand of Mercy
Balance Sheet
At 31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
CURRENT ASSETS			
Cash at bank		28,739	14,210
NET CURRENT ASSETS		28,739	14,210
TOTAL ASSETS LESS CURRENT LIABILITIES		28,739	14,210
NET ASSETS		28,739	14,210
FUNDS	3		
Unrestricted funds		28,739	14,210
TOTAL FUNDS		28,739	14,210

The financial statements were approved by the Board of Trustees on 30-10-2023
and were signed on its behalf by:


.....
H Abadeer -Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the period ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the period ended 31 December 2021.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

3. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	14210	14529	28739
TOTAL FUNDS	14210	14529	28739

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18900	4371	28739
TOTAL FUNDS	18900	4371	28739

Comparatives for movement in funds

	Net movement in funds £	At 31.12.22 £
Unrestricted Funds		
General fund	14529	28,739
TOTAL FUNDS	14529	28,739

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,900	4,371	14,529

Hand of Mercy

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	Year Ended 31.12.22 £	Year Ended 31.12.21 £
INCOMING RESOURCES		
Voluntary income		
Gifts	-	-
Donations	18,900	8,250
	<u>18,900</u>	<u>8,250</u>
Total incoming resources	18,900	8,250
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other Costs	-	-
Charitable activities		
Grants to institutions	-	-
Support costs		
Finance		
Bank charges	112	5
Other		
Rent	2,650	
Event	1,609	
	<u>-</u>	<u>-</u>
Total resources expended	4,371	5
5Net (expenditure)/income	<u>14,529</u>	<u>8,245</u>

HAND OF MERCY

England & Wales - Charity number 1165811

Accounts

REGISTERED CHARITY NUMBER: 1165811

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Hand of Mercy

Hand of Mercy

Contents of the Financial Statements for
the Year Ended 31 December 2021

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Statement of Financial Activities	9

Hand of Mercy

Operating and Financial Review for the Year Ended 31 December 2021

The financial year review may be summarized as follows:

Total Income	£8,250
Total Disbursements	£ 5
Total Deficit	£8,245

The details of income are from online donation £8250, as stated in the accounts. There was one payment for bank charge of £5.

Hand of Mercy

Report of the Trustees

for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165811

Principal address

15 Prince Charles Close
Southwick
West Sussex
BN42 4PQ

Trustees

Mr H Abadeer – Chairman
Mr E Abadeer - Treasurer
Mrs M George - Secretary
Mr M Abaeer
Mr M Mano
Mr R Abadi
Mr G Yaboub

Independent examiner

J Botham
FCCA, FAIA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as it is stated in its governing document are:

- a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- c- To act as resource for young people by providing advice and assistance and organizing programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

OBJECTIVES AND ACTIVITIES

Significant activities

In this year the charity, carried out efforts were made to:

- i. Continue to introduce the charity with its constitutional objects to the community, and open its membership for individuals.
- ii. The Trustees of the 1st year continued as board of directors for the charity, and resumed their assigned responsibilities.
- iii. Arrange for charitable activity in line with the Hand of Mercy objectives, and giving regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance and the achievement during this year may be summarised as follows:

- i. Managing to the board activities with the up mentioned Trustees.
- ii. Agree about regular monthly meeting for the board of Trustees
- iii. Re-assign trustees for the different responsibilities.
- iv. Receiving £8,250 (Eight thousand Two Hundred and Fifty Sterling Pounds) as donation by bank Transfer Receiving £8,250 (Eight thousand Two Hundred and Fifty Sterling Pounds) as donation by bank Transfer.
- v. The up mention donations raised as a result of the Charity's planed project to finance procurement of 150 KVA Electric Generator, requested by St. Mark Coptic Hospital – Khartoum, to allow the Hospital operating 15 Dialysis Machines to serve people in need. The coast of the project is around \$29,000.00 (Twenty Nine Thousands US Dollars), which is expected to be raised through donations of the members of Community by middle of next year. The activity of serving food to the Homeless people in Brighton area were continued, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.
- vi. The activity of serving food to the Homeless people in Brighton area were continued, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.

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

.....
H Abadeer - Trustee

Independent Examiner's Report to the Trustees of
Hand of Mercy

I report on the accounts for the year ended 31 December 2021 set out on pages five to eight

. Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Botham

J Botham
FCCA, FAIA

Date: 25 October 2022

Hand of Mercy

Statement of Financial Activities
for the Year Ended 31 December
2021

	Notes	Year Ended 31.12.21 Unrestricted fund £	Year ended 31.12.20 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		8,250	4,510
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Charitable activities			
General Fund		3	5,030
Total resources expended		-	-
NET INCOMING/(OUTGOING) RESOURCES		8,245	-520
RECONCILIATION OF FUNDS			
Total funds brought forward		5,965	6,485
TOTAL FUNDS CARRIED FORWARD		14,210	5,965

The notes form part of these financial statements

Hand of Mercy

Balance Sheet

At 31 December 2021

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
CURRENT ASSETS			
Cash at bank		14,210	5,965
NET CURRENT ASSETS		14,210	5,965
TOTAL ASSETS LESS CURRENT LIABILITIES		14,210	5,965
NET ASSETS		14,210	5,965
FUNDS	3		
Unrestricted funds		14,210	5,965
TOTAL FUNDS		14,210	5,965

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

.....
H Abadeer -Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

3. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	5,965	8,245	14210
TOTAL FUNDS	<u>5,965</u>	<u>8,245</u>	<u>14210</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,250	3	8,245
TOTAL FUNDS	<u>8,250</u>	<u>3</u>	<u>8,245</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.21 £
Unrestricted Funds		
General fund	8,245	14,210
TOTAL FUNDS	<u>8,245</u>	<u>14,210</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,250	5	8,245
TOTAL FUNDS	<u>8,245</u>	<u>5</u>	<u>8,245</u>

Hand of Mercy

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

	Year Ended 31.12.21 £	Year Ended 31.12.20 £
INCOMING RESOURCES		
Voluntary income		
Gifts	-	-
Donations	8,250	4,510
	8,250	4,510
Total incoming resources	8,250	4,510
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other Costs	-	-
Charitable activities		
Grants to institutions	-	5,000
Support costs		
Finance		
Bank charges	5	30
Other		
Rates and water	-	-
Postage and stationery	-	-
	-	-
Total resources expended	5	5,030
Net (expenditure)/income	8,245	- 520

This page does not form part of the statutory financial statements

HAND OF MERCY

England & Wales - Charity number 1165811

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Hand of Mercy

Hand of Mercy

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the Year Ended 31 December 2020

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Hand of Mercy

Operating and Financial Review for the Year Ended 31 December 2020

The financial year review may be summarized as follows:

Total Income	£4,510
Total Disbursements	£5,030
Total Deficit	£ -520

The details of income are mainly online donations of £4,510.00, as stated in the accounts and cash income from charity boxes, £200. There was one donation payment of £5,000.

Hand of Mercy

Report of the Trustees

for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165811

Principal address

15 Prince Charles Close
Southwick
West Sussex
BN42 4PQ

Trustees

Mr H Abadeer – Chairman
Mr E Abadeer - Treasurer
Mrs M George - Secretary
Mr M Abaeer
Mr M Mano
Mr R Abadi

Independent examiner

J Botham
FCCA, FAIA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity as it is stated in its governing document are:

- a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
- c- To act as resource for young people by providing advice and assistance and organizing programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

OBJECTIVES AND ACTIVITIES

Significant activities

In this year the charity, carried out efforts were made to:

- i. Continue to introduce the charity with its constitutional objects to the community, and open its membership for individuals.
- ii. The Trustees of the 1st year continued as board of directors for the charity, and resumed their assigned responsibilities.
- iii. Arrange for charitable activity in line with the Hand of Mercy objectives, and giving regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The performance and the achievement during this year may be summarised as follows:

- i. Managing to the board activities with the up mentioned Trustees.
- ii. Agree about regular monthly meeting for the board of Trustees
- iii. Re-assign trustees for the different responsibilities.
- iv. Collecting the revenue of the Charity boxes allocated in shops and newsagents as part of the fundraising activities, and deposits it into the Bank Account. Amounted £200 (Two Hundred Pounds).
- v. Receiving £4,310 (Four thousand and Three Hundred and Ten Sterling Pounds) as donation by bank Transfer.
- vi. Donation £5,000 (Five Thousand Sterling Pounds) to H.G. Bishop Anba Eliaa for charitable activities with payment charge of £30
- vii. Homeless people in Brighton area were served with food several times, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.

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

.....
H Abadeer - Trustee

Independent Examiner's Report to the Trustees of
Hand of Mercy

I report on the accounts for the year ended 31 December 2020 set out on pages five to eight

. Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Botham

J Botham
FCCA, FAIA

Date: 4 October 2021

Hand of Mercy

Statement of Financial Activities
for the Year Ended 31 December
2020

	Notes	Year Ended 31.12.20 Unrestricted fund £	Year ended 31.12.19 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		4,510	1,550
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Charitable activities			
General Fund		5,030	-
Total resources expended		-	-
NET INCOMING/(OUTGOING) RESOURCES		- 520	1,550
RECONCILIATION OF FUNDS			
Total funds brought forward		6,485	4,935
TOTAL FUNDS CARRIED FORWARD		<u>5,965</u>	<u>6,485</u>

The notes form part of these financial statements

Hand of Mercy

Balance Sheet

At 31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
CURRENT ASSETS			
Cash at bank		5,965	6,485
NET CURRENT ASSETS		5,965	6,485
TOTAL ASSETS LESS CURRENT LIABILITIES		5,965	6,485
NET ASSETS		5,965	6,485
FUNDS	3		
Unrestricted funds		5,965	6,485
TOTAL FUNDS		5,965	6,485

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

.....
H Abadeer -Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the period ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the period ended 31 December 2019.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. MOVEMENT IN FUNDS

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	6,485	-520	5,965
TOTAL FUNDS	<u>6,485</u>	<u>-520</u>	<u>5,965</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,510	5,030	-520
TOTAL FUNDS	<u>4,510</u>	<u>5,030</u>	<u>-520</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.20 £
Unrestricted Funds		
General fund	-520	5,965
TOTAL FUNDS	<u>-520</u>	<u>5,965</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,510	5,030	-520
TOTAL FUNDS	<u>4,510</u>	<u>5,030</u>	<u>5,965</u>

Hand of Mercy

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	Year Ended 31.12.20 £	Year Ended 31.12.19 £
INCOMING RESOURCES		
Voluntary income		
Gifts	-	-
Donations	4,510	1,550
	4,510	1,550
Total incoming resources	4,510	1,550
 RESOURCES EXPENDED		
Costs of generating voluntary income		
Other Costs	-	-
Charitable activities		
Grants to institutions	5,000	-
Support costs		
Finance		
Bank charges	30	-
Other		
Rates and water	-	-
Postage and stationery	-	-
	-	-
Total resources expended	5,030	-
 Net (expenditure)/income	 - 520	 1,550

This page does not form part of the statutory financial statements