

REGISTERED CHARITY NUMBER: 1165811

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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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.

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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

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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

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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>

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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