

REGISTERED CHARITY NUMBER: 1165811

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

Hand of Mercy

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the Year Ended 31 December 2022

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## Hand of Mercy

### 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.



Hand of Mercy

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.

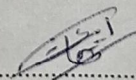
**ACHIEVEMENT AND PERFORMANCE**

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

Hand of Mercy  
Balance Sheet  
At 31 December 2022

|                                                  | Notes | 31.12.22<br>Unrestricted<br>fund<br>£ | 31.12.21<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------------------|---------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                                       |                                 |
| Cash at bank                                     |       | 28,739                                | 14,210                          |
| <b>NET CURRENT ASSETS</b>                        |       | 28,739                                | 14,210                          |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 28,739                                | 14,210                          |
| <b>NET ASSETS</b>                                |       | 28,739                                | 14,210                          |
| <b>FUNDS</b>                                     | 3     |                                       |                                 |
| Unrestricted funds                               |       | 28,739                                | 14,210                          |
| <b>TOTAL FUNDS</b>                               |       | 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<br>movement<br>in funds | At 31.12.22 |
|---------------------------|-----------|-----------------------------|-------------|
|                           | £         | £                           | £           |
| <b>Unrestricted funds</b> |           |                             |             |
| General fund              | 14210     | 14529                       | 28739       |
|                           | <hr/>     | <hr/>                       | <hr/>       |
| <b>TOTAL FUNDS</b>        | 14210     | 14529                       | 28739       |
|                           | <hr/>     | <hr/>                       | <hr/>       |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 18900                      | 4371                       | 28739                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | 18900                      | 4371                       | 28739                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |

Comparatives for movement in funds

|                           | Net<br>movement<br>in funds<br>£ | At 31.12.22<br>£ |
|---------------------------|----------------------------------|------------------|
| <b>Unrestricted Funds</b> |                                  |                  |
| General fund              | 14529                            | 28,739           |
|                           | <hr/>                            | <hr/>            |
| <b>TOTAL FUNDS</b>        | 14529                            | 28,739           |
|                           | <hr/>                            | <hr/>            |

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

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