

SHADE OF MERCY FOUNDATION

TRUSTEES' REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED 31ST JULY 2025

CHARITY REGISTRATION NO: 1179350

SHADE OF MERCY FOUNDATION

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SHADE OF MERCY FOUNDATION

TRUSTEES AND PROFESSIONAL ADVISORS

CHAIR: Zeina El- Debs

TRUSTEES: Sarah Harb
Sima Khayat
Aasiya Ahmed

BUSINESS ADDRESS: 116 Bolshaw Road
Heald Green
Cheadle
SK8 3PD
United Kingdom

BANKERS: Al Rayan Bank Plc
P O Box 12461
Birmingham
B16 6AQ

ACCOUNTANTS: Zaheer and Company
63 Kingsway
Burnage
Manchester
M19 2LL

SHADE OF MERCY FOUNDATION

TRUSTEES REPORT

Treasurers Responsibilities

Charity law requires the trustees to prepare statements of accounts for each financial year. In preparing those financial statements, the trustees are required to:-

- 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 in appropriate to presume that the trust will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with ' The Charity (Accounts and Audit) Regulations 1995.

Mrs. Zeina Abdul Sattar El-Debs
Chair person

Date:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHADE OF MERCY FOUNDATION

I report on the accounts of Shade of Mercy Foundation, registered charity number 1179350 for the accounts period ended 31st July 2025 which are set out on pages 4-6

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts in accordance with the requirement of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

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 Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our 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 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Mr. Farroukh Zaheer (FCCA)

Zaheer and Company

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date:

SHADE OF MERCY FOUNDATION
RECEIPTS AND EXPENDITURES ACCOUNT
FOR THE YEAR ENDED 31ST JULY 2025

	Notes	2024-25		2023-24
		£	£	£
		Restricted	Un-restricted	
RECEIPTS	1	-	36,555	70340
		-	36,555	70,340
EXPENDITURES	2		(48,777)	(56,609)
		-	(48,777)	(56,609)
NET INCOME / LOSS FOR THE YEAR		-	(12,222)	13,731
BALANCE BROUGHT FORWARD			46,744	33013
BALANCE CARRIED FORWARD		-	34,522	46,744

SHADE OF MERCY FOUNDATION
BALANCE SHEET
FOR THE YEAR ENDED 31ST JULY 2025

	Notes	2024-25		2023-24	
		£	£	£	£
		Restricted	Un-restricted	Restricted	Un-restricted
<u>CURRENT ASSETS</u>					
Cash at bank and in hand	3	-	35,782	-	46,922
		-	35,782	-	46,922
<u>CURRENT LIABILITIES</u>					
Creditors	4	-	1,260	-	178
		-	1,260	-	178
NET CURRENT ASSETS		-	34,522	-	46,744
NET ASSETS		-	34,522	-	46,744
<u>CAPITAL AND RESERVES</u>					
Reserves b/f		-	46,744	-	33,013
Income of receipts over expenditure for the year		-	(12,222)	-	13,731
		-	34,522	-	46,744

I Approve these Accounts and confirm that I have made available all the information and explanation for their preparation.

Zeina El- Debs

Date:-----

SHADE OF MERCY FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST JULY 2025

	<u>2024-25</u>		<u>2023-24</u>
<u>Note: 1</u>	<u>Restricted</u>	<u>Un-restricted</u>	
Donations	-	31,890	67,071
Charitable Income	-	4,665	3,269
	<u>-</u>	<u>36,555</u>	<u>70340</u>

Income from grants and donations were accounted for on a receipt basis.

<u>Note: 2</u>	<u>Restricted</u>	<u>Un-restricted</u>	
Telephone & Internet	-	216	189
Charitable Expenditure	-	44,293	50,199
Educational resources	-	859	3,015
Accountancy fee	-	586	548
Wages & Salaries	-	2,766	2,608
Legal and Prof	-	57	50
	<u>-</u>	<u>48,777</u>	<u>56,609</u>

<u>Note: 3</u>		
Bank	35,782	46,922
	<u>35,782</u>	<u>46,922</u>

<u>Note: 4</u>		
Accruals	975	435
Other Creditors	284	(258)
	<u>1,260</u>	<u>178</u>