

MERCIFUL HEARTS

England & Wales · Charity number 1189937

Details

Status Registered

Legal form CIO

Registered 2020-06-15

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

Contact

Address 7 Wellington Street
Luton
LU1 2QH

Phone 07944040446

Email info@mercifulhearts.org.uk

Website www.mercifulhearts.org.uk

Activities

Objects: THE ALLEVIATION OF HUMAN SUFFERING FOR THOSE WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER. THE PREVENTION AND/OR RELIEF OF POVERTY BY PROVIDING HUMANITARIAN ASSISTANCE INCLUDING FOOD AND MEDICAL AID.

Activities: MERCIFUL HEARTS AIMS TO RELIEVE POVERTY AND PROVIDE EMERGENCY ASSISTANCE TO THOSE SUFFERING AROUND THE GLOBE FROM NATURAL DISASTERS, FAMINE, WATER SHORTAGE AND CONFLICTS. WE DO THIS BY USING PARTNERS AROUND THE GLOBE TO IMPLEMENT PROJECTS ON OUR BEHALF. THE LOCATIONS WE WILL FOCUS ON ARE UGANDA, PAKISTAN, BANGLADESH, PALESTINE, TURKEY, SOMALIA, LEBANON.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bangladesh
- Pakistan
- Somalia
- Turkey
- Uganda
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£83,197	£58,690	-	-
2024-06-30	£90,037	£78,177	-	-
2023-06-30	£30,131	£30,860	-	-
2022-06-30	£45,405	£22,731	-	-
2021-04-06	£0	£0	-	-

Trustees

Name	Role	Appointed
USAMAH HIMDY	Chair	2020-11-24
Nasar Farid		2023-09-08
OSMAN MUKHTAR		2020-11-24

MERCIFUL HEARTS

England & Wales - Charity number 1189937

Accounts

**MERCIFUL HEARTS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**



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Merciful Hearts
Reference and Administrative Details
For The Year Ended 30 June 2025

Trustees Mr Usamah Himdy - Chair
Mr Nasar Farid
Mr Osman Mukhtar

Phone: 07944040446

Email: info@mercifulhearts.org.uk

Website: www.mercifulhearts.org.uk

Charity Number 1189937

Principal Address Merciful Hearts
7 Wellington Street
Luton
LU1 2QH

Independent Examiner Mr Umber Khan, AFA, MIPA
Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
Bedfordshire
LU4 8EF

Merciful Hearts

Trustees' Report For The Year Ended 30 June 2025

The trustees present their report and the financial statements for the year ended 30 June 2025.

Objectives and Activities

Aims and Objectives

Merciful Hearts main purpose is to relieve poverty and provide emergency assistance to those suffering around the globe from natural disasters, famine, water shortage and conflicts.

Through collaboration with strategically sourced partners around the globe, we co-ordinate and implement projects spanning Syria, Uganda, Pakistan, Bangladesh, Palestine, turkey, Somalia, Lebanon.

Significant Activities

Summary of the main activities include General Charitable Acts: The Advancement of Health or Saving of Lives and The Prevention or Relief of Poverty. This is done through contracts with delivery partners that in turn provide services such as equipment, food, clothing, infrastructure etc. Notable projects include medical aid, food, water and bread donation, as well as charitable payments of Islamic Zakat.

Public Benefit

In planning and undertaking our activities the trustees have considered the Charity Commission's guidance on public benefit and are satisfied that these activities were carried out for the public benefit.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The charity has been pivotal in creating, disseminating and organising various projects to aid refugees in Turkey. Primarily amongst them were projects for food packs designed to help a family over a prolonged period of time and bread programmes designed to provide a steady supply of bread as a staple food source. There were also water projects providing clean water and clothing/blanket drives designed to tackle hostile weather conditions as winter set in.

The impact this has had on beneficiaries is evident and wide reaching, families have been provided with food and clothing, alongside bread and clean water that has allowed them to sustain themselves, despite harsh living conditions. The food and water has provided health, good nutrition and steady food for otherwise hungry individuals and families.

Financial Review

Additional Note

The charity's principal sources of funds (including any fundraising): General public corporate donors and other charities.

The principal risks facing the charity:

Risk 1. Partner Dependency and Reliability: We work with two key partners in Turkey with whom we have established strong, long-term relationships and conducted thorough due diligence. We actively monitor their activities and financial management. While our reliance on these partners is significant, their consistent performance and our ongoing oversight currently mitigate this risk to a low level.

Risk 2. Funding Sustainability: Maintaining a consistent income stream remains important for our ongoing operations. While we benefit from a base of regular donors, fluctuations in overall charitable giving could still pose a low-level risk to our long-term financial stability. We are actively working to maintain and potentially grow our donor base.

Structure, Governance and Management

Governing Document

The charity is governed by a Constitution and is constituted as a Charitable Incorporated Organisation (CIO) Foundation model. The charity was registered with the Charity Commission on 15/06/2020.

**Merciful Hearts
Trustees' Report (continued)
For The Year Ended 30 June 2025**

Trustee Selection Methods

Individuals with the requisite skills and experience of working in the charity sector are approached.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Nasar Farid

Trustee
15/05/2026

Merciful Hearts
Independent Examiner's Report to the Trustees of Merciful Hearts
For The Year Ended 30 June 2025

I report to the trustees on my examination of the accounts of Merciful Hearts (the Trust) for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Umber Khan, AFA, MIPA

15/05/2026
Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
Bedfordshire
LU4 8EF

Merciful Hearts
Statement of Financial Activities
For The Year Ended 30 June 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	3,537	79,660	83,197	90,037
EXPENDITURE ON:					
Charitable activities:	4				
Charitable activities		(2,791)	(55,899)	(58,690)	(78,177)
NET INCOME		745	23,762	24,507	11,860
NET MOVEMENT IN FUNDS		745	23,762	24,507	11,860
RECONCILIATION OF FUNDS:					
Total funds brought forward		8,495	25,310	33,805	21,945
TOTAL FUNDS CARRIED FORWARD	8	9,240	49,072	58,312	33,805

The notes on pages 8 to 10 form part of these financial statements.

Merciful Hearts
Comparative Statement of Financial Activities
For The Year Ended 30 June 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	130	89,907	90,037
EXPENDITURE ON:				
Charitable activities:	4			
Charitable activities		(874)	(77,303)	(78,177)
NET INCOME		(744)	12,604	11,860
NET MOVEMENT IN FUNDS		(744)	12,604	11,860
RECONCILIATION OF FUNDS:				
Total funds brought forward		26,054	(4,109)	21,945
TOTAL FUNDS CARRIED FORWARD	8	25,310	8,495	33,805

The notes on pages 8 to 10 form part of these financial statements.

Merciful Hearts
Statement of Financial Position
As At 30 June 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		27,555	32,257	59,812	34,955
		<u>27,555</u>	<u>32,257</u>	<u>59,812</u>	<u>34,955</u>
Creditors: Amounts Falling Due Within One Year	7	(1,500)	-	(1,500)	(1,150)
		<u>26,055</u>	<u>32,257</u>	<u>58,312</u>	<u>33,805</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>26,055</u>	<u>32,257</u>	<u>58,312</u>	<u>33,805</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,055</u>	<u>32,257</u>	<u>58,312</u>	<u>33,805</u>
NET ASSETS					
		<u>26,055</u>	<u>32,257</u>	<u>58,312</u>	<u>33,805</u>
FUNDS OF THE CHARITY					
Restricted Funds				49,072	8,495
Unrestricted Funds				9,240	25,310
TOTAL FUNDS	8			<u>58,312</u>	<u>33,805</u>

On behalf of the board



Mr Nasar Farid

Trustee

15/05/2026

The notes on pages 8 to 10 form part of these financial statements.

Merciful Hearts
Notes to the Financial Statements
For The Year Ended 30 June 2025

1. General Information

Merciful Hearts is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1189937. The principal address is Merciful Hearts , 7 Wellington Street, Luton, LU1 2QH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	3,537	79,660	83,197
2024			
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	130	89,907	90,037

4. Analysis of Expenditure

	2025 Support costs
	(see note 5)
	£
Charitable activities	58,690
2024 Support costs	
	(see note 5)
	£
Charitable activities	78,177

Merciful Hearts
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

5. Support Costs

	2025 Charitable activities £
Employee costs	587
General administration	57,753
Governance costs	350
	58,690
	2024 Charitable activities £
General administration	77,827
Governance costs	350
	78,177

6. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

7. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals and deferred income	1,500	1,150
	1,500	1,150

8. Movement in Funds

	As at 1 July 2024 £	Income £	Expenditure £	As at 30 June 2025 £
Unrestricted funds				
General:				
General unrestricted fund	8,495	3,537	(2,792)	9,240
Restricted funds				
Restricted fund	25,310	79,660	(55,898)	49,072
Total funds	33,805	83,197	(58,690)	58,312
	As at 1 July 2023 £	Income £	Expenditure £	As at 30 June 2024 £
Unrestricted funds				
General:				
General unrestricted fund	26,054	130	(874)	25,310

...CONTINUED

Merciful Hearts
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

Restricted funds

Restricted fund	(4,109)	89,907	(77,303)	8,495
Total funds	21,945	90,037	(78,177)	33,805

9. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

10. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Merciful Hearts
Detailed Statement of Financial Activities
For The Year Ended 30 June 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	83,197	90,037
	83,197	90,037
	83,197	90,037
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Travel expenses	(587)	-
Advertising and marketing costs	(1,150)	-
Website costs	(349)	(84)
Bank charges	(355)	(440)
Charitable donations and distributions	(55,899)	(77,303)
Accountancy fees	(350)	(350)
	(58,690)	(78,177)
	(58,690)	(78,177)
NET INCOME	24,507	11,860

MERCIFUL HEARTS

England & Wales - Charity number 1189937

Accounts

MERCIFUL HEARTS
Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
30 JUNE 2024**

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STATEMENT OF FINANCIAL ACTIVITIES 7
BALANCE SHEET 8
NOTES TO THE FINANCIAL STATEMENTS 9

The trustees present their report with the unaudited financial statements of the charity for the period ended 30 JUNE 2024.

Reference And Administrative Details

Charity No. 1189937

Principal Office:

Merciful Hearts
7 Wellington Street
Luton
LU1 2QH

Website: www.merciful-hearts.org.uk

Email: info@merciful-hearts.org.uk

Trustees

The following trustees served during the year:

Mr Usamah Himdy
Mr Nasar Farid
Mr Osman Mukhtar

Accountants

Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
LU4 8EF
Tel: 01582 487 594
Website: www.tax-wise.co.uk

Objectives And Activities

Merciful Hearts main purpose is the relieve property and provide emergency assistance to those suffering around the globe from natural disasters, famine, water shortage and conflicts.

Through collaboration with strategically sourced partners around the globe we coordinate and implement projects spanning Syria, Uganda, Pakistan, Bangladesh, Palestine, Turkey, Somalia, Lebanon.

Summary of the main activities include General Charitable Acts: The Advancement of Health or Saving of Lives and The Prevention or Relief of Poverty. This is done through contracts with delivery partners that in turn provide services such as equipment, food, clothing, infrastructure etc. Notable projects include medical aid, food, water and bread donation, as well as charitable payments of Islamic Zakat.

In planning and undertaking our activities the trustees have considered the Charity Commission's guidance on public benefit and are satisfied that these activities were carried out for the public benefit. One volunteer supports with admin, and another with marketing.

Achievements And Performance

The charity has been pivotal in creating, disseminating and organising various projects to aid refugees in Turkey. Primarily amongst them were projects for food packs designed to help a family over a prolonged period of time and bread programmes designed to provide a steady supply of bread as a staple food source. There were also water projects providing clean water and clothing/blanket drives designed to tackle hostile weather conditions as Winter set in. The impact this has had on beneficiaries is evident and wide reaching, families have been provided with food and clothing, alongside bread and clean water that has allowed them to sustain themselves, despite harsh living conditions. The food and water have provided health, good nutrition and steady food for otherwise hungry individuals and families.

Additional Information

The charity's principal sources of funds are from general public, corporate donors and other charities.

Principal Risks Facing the Charity

Risk 1. Partner Dependency and Reliability: We work with two key partners in Turkey with whom we have established strong, long-term relationships and conducted thorough due diligence. We actively monitor their activities and financial management. While our reliance on these partners is significant, their consistent performance and our ongoing oversight currently mitigate this risk to a low level.

Risk 2. Funding Sustainability: Maintaining a consistent income stream remains important for our ongoing operations. While we benefit from a base of regular donors, fluctuations in overall charitable giving could still pose a low-level risk to our long-term financial stability. We are actively working to maintain and potentially grow our donor base.

Statement Of Trustees' Responsibilities In Relation To The Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The majority of donations were received towards the end of the financial year. As a result, any funds remaining unspent at the close of this financial year will be carried forward and utilised in the subsequent financial year.

Signed on behalf of the charity's trustees



Mr Usamah Himdy
Chair & Trustee
Date: 29th April 2025

Independent Examiner's Report to the trustees of Merciful Hearts I report to the trustees on my examination of the financial statements of Merciful Hearts for the period ended 30 JUNE 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:



Mr Umber Khan, AFA, MIPA
The Institute of Financial Accountants (IFA)
Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
LU4 8EF
Date: 29th April 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income and endowments from:					
Donations and legacies	2	130.00	89,907.11	90,037.11	30,131.00
Total		130.00	89,907.11	90,037.11	30,131.00
Resources expended					
Expenditure on:					
Raising funds	3	84.00	-	84.00	60.00
Charitable activities	4	790.28	77,303.00	78,093.28	30,800.00
Total		874.28	77,303.00	78,177.28	30,860.00
Net income/(expenditure)		(744.28)	12,604.11	11,859.83	(729.00)
Net movement in funds		(744.28)	12,604.11	11,859.83	(729.00)
Reconciliation of funds:					
Total funds brought forward		26,054.00	(4,109.00)	21,945.00	22,674.00
Total funds carried forward		25,309.72	8,495.11	33,804.83	21,945.00

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets					
Cash at bank and in hand	6	26,459.72	8,495.11	34,954.83	22,745.00
Total current assets		26,459.72	8,495.11	34,954.83	22,745.00
Creditors: amounts falling due within one year	7	1,150.00	-	1,150.00	800.00
Net current assets/(liabilities)		25,309.72	8,495.11	33,804.83	21,945.00
Total net assets or liabilities		25,309.72	8,495.11	33,804.83	21,945.00
Funds of the Charity					
Unrestricted funds	8	25,309.72		25,309.72	26,054.00
Restricted income funds	8		8,495.11	8,495.11	(4,109.00)
Endowment funds	8			-	-
Total funds		25,309.72	8,495.11	33,804.83	21,945.00

The financial statements were approved by the Board on 29-Apr-2025 and signed on its behalf by:



Mr Usamah Himdy
Chair & Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.7 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donation and gifts	130.00	89,907.11	90,037.11	30,131.00
	<u>130.00</u>	<u>89,907.11</u>	<u>90,037.11</u>	<u>30,131.00</u>

3 Expenditure on Raising Funds

	Total funds 2024	Total funds 2023
Analysis	£	£
Advertising, marketing, direct mail and publicity	84.00	60.00
	84.00	60.00
	84.00	60.00

4 Expenditure on Charitable Activities

	Total funds 2024	Total funds 2023
Analysis	£	£
Bank charges	440.28	-
Donations	77,303.00	30,600.00
Support Costs	350.00	200.00
	78,093.28	30,800.00
	78,093.28	30,800.00

5 Support Costs

	Total funds 2024	Total funds 2023
Analysis	£	£
Governance Costs		
Accountants' fees	350.00	200.00
	350.00	200.00
	350.00	200.00

6 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and on hand	34,954.83	22,745.00
	34,954.83	22,745.00

7 Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Accruals and deferred income	1,150.00	800.00
	1,150.00	800.00

8 Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted Donation	26,054.00	130.00	(874.28)	-	-	25,309.72
Restricted funds						
Restricted Donation	(4,109.00)	89,907.11	(77,303.00)	-	-	8,495.11
Total	21,945.00	90,037.11	(78,177.28)	-	-	33,804.83

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted Donation	16,514.00	9,800.00	(260.00)	-	-	26,054.00
Restricted funds						
Restricted Donation	6,160.00	20,331.00	(30,600.00)	-	-	(4,109.00)
Total	22,674.00	30,131.00	(30,860.00)	-	-	21,945.00

MERCIFUL HEARTS

England & Wales - Charity number 1189937

Accounts

MERCIFUL HEARTS
Charitable Incorporated Organisation

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS**

**FOR THE YEAR END
30 JUNE 2023**

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The trustees present their report with the unaudited financial statements of the charity for the period ended 30 JUNE 2023.

Reference And Administrative Details

Charity No. 1189937

Principal Office:

Merciful Hearts
227a Alum Rock Road
Birmingham
B8 3BH

Website: www.merciful-hearts.org.uk

Email: info@merciful-hearts.org.uk

Trustees

The following trustees served during the year:

Mr Usamah Himdy
Mr Imran Masoom
Mr Osman Mukhtar

Accountants

Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
LU4 8EF
Tel: 01582 487 594
Website: www.tax-wise.co.uk

Objectives And Activities

The alleviation of human suffering for those who are the victims of war or natural disaster. The prevention and/or relief of poverty by providing humanitarian assistance including food and medical aid.

Summary of the main activities include general charitable acts: the advancement of health or saving of lives and the prevention or relief of poverty. This is done through grants to individuals and organisations that in turn provide services such as equipment, food, clothing, infrastructure etc. Notable projects include medical aid, food, water and bread donation, as well as charitable payments of Islamic zakat.

All trustees are provided with access and guidance in terms of how to comply with the rules and laws of the Charity Commission, in various different aspects. The group regularly sit down to discuss policies, procedures and adherence to codes of conduct to make sure our aims in relieving poverty align with the edicts of the Charity Commission.

Achievements And Performance

The charity has been pivotal in creating, disseminating and organising various projects to aid refugees in Turkey. Primarily amongst them were projects for food packs designed to help a family over a prolonged period of time and bread programmes designed to provide a steady supply of bread as a staple food source. There were also water projects providing clean water and clothing/blanket drives designed to tackle hostile weather conditions as Winter set in. The impact this has had on beneficiaries is evident and wide reaching, families have been provided with food and clothing, alongside bread and clean water that has allowed them to sustain themselves, despite harsh living conditions. The food and water have provided health, good nutrition and steady food for otherwise hungry individuals and families.

Statement Of Trustees' Responsibilities In Relation To The Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



Mr Usamah Himdy
Trustee
Date: 29th April 2024

Independent Examiner's Report to the trustees of Merciful Hearts I report to the trustees on my examination of the financial statements of Merciful Hearts for the period ended 30 JUNE 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mr Umber Khan, AFA, MIPA
The Institute of Financial Accountants (IFA)
Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
LU4 8EF
Date: 29th April 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Income and endowments from:					
Donations and legacies	2	9,800.00	20,331.00	30,131.00	45,405.00
Total		9,800.00	20,331.00	30,131.00	45,405.00
Resources expended					
Expenditure on:					
Raising funds	3	60.00	-	60.00	1,871.00
Charitable activities	4	200.00	30,600.00	30,800.00	20,860.00
Total		260.00	30,600.00	30,860.00	22,731.00
Net income/(expenditure) before investment gains/(losses)		9,540.00	(10,269.00)	(729.00)	22,674.00
Net income/(expenditure)		9,540.00	(10,269.00)	(729.00)	22,674.00
Net movement in funds		9,540.00	(10,269.00)	(729.00)	22,674.00
Reconciliation of funds:					
Total funds brought forward		16,514.00	6,160.00	22,674.00	-
Total funds carried forward		26,054.00	(4,109.00)	21,945.00	22,674.00

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Current assets				
Cash at bank and in hand	6	26,854.00	22,745.00	23,274.00
Total current assets		26,854.00	22,745.00	23,274.00
Creditors: amounts falling due within one year				
	7	800.00	800.00	600.00
Net current assets/(liabilities)		26,054.00	21,945.00	22,674.00
<hr/>				
Total assets less current liabilities		26,054.00	21,945.00	22,674.00
<hr/>				
Total net assets or liabilities		26,054.00	21,945.00	22,674.00
<hr/>				
Funds of the Charity				
Unrestricted funds	8	26,054.00	26,054.00	16,514.00
Restricted income funds	8		(4,109.00)	6,160.00
Endowment funds	8		-	-
Total funds		26,054.00	21,945.00	22,674.00

The financial statements were approved by the Board on 29-Apr-2024 and signed on its behalf by:



Mr Usamah Himdy
Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.7 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	9,800.00	20,331.00	-	30,131.00	45,405.00
	9,800.00	20,331.00	-	30,131.00	45,405.00

3 Expenditure on Raising Funds

Analysis	Total funds 2023	Total funds 2022
	£	£
Advertising, marketing, direct mail and publicity	60.00	1,871.00
	60.00	1,871.00

4 Expenditure on Charitable Activities

Analysis	Total funds 2023	Total funds 2022
	£	£
Food Parcels Donations & Distribution	7,905.00	5,756.00
Qurbani Donations & Distribution	-	2,435.00
Zakat Donations & Distribution	22,695.00	12,069.00
Support Costs	200.00	600.00
	30,800.00	20,860.00

5 Support Costs

Analysis	Total funds 2023	Total funds 2022
	£	£
Governance Costs		
Accountants' fees	200.00	600.00
	200.00	600.00

6 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	22,745.00	23,274.00
	<u>22,745.00</u>	<u>23,274.00</u>

7 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accruals and deferred income	800.00	600.00
	<u>800.00</u>	<u>600.00</u>

8 Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted Donation	16,514.00	9,800.00	(260.00)	-	-	26,054.00
Restricted income funds						
Restricted Donation	6,160.00	20,331.00	(30,600.00)	-	-	(4,109.00)
Total	<u>22,674.00</u>	<u>30,131.00</u>	<u>(30,860.00)</u>	<u>-</u>	<u>-</u>	<u>21,945.00</u>

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted Donation	-	18,985.00	(2,471.00)	-	-	16,514.00
Restricted income funds						
Restricted Donation	-	26,420.00	(20,260.00)	-	-	6,160.00
Total	-	45,405.00	(22,731.00)	-	-	22,674.00

MERCIFUL HEARTS

England & Wales - Charity number 1189937

Accounts

Merciful Hearts

Charity No. 1189937

Trustees' Report and Unaudited Accounts

30 June 2022

Merciful Hearts
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**Merciful Hearts
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the period ended 30 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1189937

Principal Office

Merciful Hearts
227a Alum Rock Road
Birmingham
B8 3BH

Trustees

The following trustees served during the year:

U. Himdy
I. Masoom
O. Mukhtar

Accountants

Taxwise Accountancy
16 Titan Court
Laporte Way
Luton
LU4 8EF

OBJECTIVES AND ACTIVITIES

Merciful Hearts main purpose is to relieve poverty and provide emergency assistance to those suffering around the globe from natural disasters, famine, water shortage and conflicts.

Summary of the main activities include general charitable acts: the advancement of health or saving of lives and the prevention or relief of poverty. This is done through grants to individuals and organisations that in turn provide services such as equipment, food, clothing, infrastructure etc. Notable projects include medical aid, food, water and bread donation, as well as charitable payments of islamic zakat.

All trustees are provided with access and guidance in terms of how to comply with the rules and laws of the Charity Commission, in various different aspects. The group regularly sit down to discuss policies, procedures and adherence to codes of conduct to make sure our aims in relieving poverty align with the edicts of the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

The charity has been pivotal in creating, disseminating and organising various projects to aid refugees in Turkey. Primarily amongst them were projects for food packs designed to help a family over a prolonged period of time and bread programmes designed to provide a steady supply of bread as a staple food source. There were also water projects providing clean water and clothing/blanket drives designed to tackle hostile weather conditions as Winter set in. The impact this has had on beneficiaries is evident and wide reaching, families have been provided with food and clothing, alongside bread and clean water that has allowed them to sustain themselves, despite harsh living conditions. The food and water have provided health, good nutrition and steady food for otherwise hungry individuals and families.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



U. Himdy
Trustee
31 July 2023

Merciful Hearts

Independent Examiners Report

Independent Examiner's Report to the trustees of Merciful Hearts

I report to the trustees on my examination of the financial statements of Merciful Hearts for the period ended 30 June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mr Umber Khan, AFA, MIPA
The Institute of Financial Accountants (IFA)
Taxwise Accountancy
16 Titan Court
Laporte Way
Luton

LU4 8EF
31 July 2023

Merciful Hearts
Statement of Financial Activities
for the period ended 30 June 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	2	18,985	-	18,985	-
Charitable activities	3	-	26,420	26,420	-
Total		18,985	26,420	45,405	-
Expenditure on:					
Charitable activities	4	-	20,260	20,260	-
Other	5	2,471	-	2,471	-
Total		2,471	20,260	22,731	-
Net gains on investments		-	-	-	-
Net income		16,514	6,160	22,674	-
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		16,514	6,160	22,674	-
Other gains and losses					
Net movement in funds		16,514	6,160	22,674	-
Reconciliation of funds:					
Total funds carried forward		16,514	6,160	22,674	-

Merciful Hearts
Balance Sheet
at 30 June 2022

Charity No. 1189937

	2022	2021
	£	£
Current assets		
Cash at bank and in hand	23,274	-
	<u>23,274</u>	<u>-</u>
Creditors: Amount falling due within one year	7 (600)	-
	<u>22,674</u>	<u>-</u>
Net current assets	22,674	-
Total assets less current liabilities	<u>22,674</u>	<u>-</u>
Net assets excluding pension asset or liability	<u>22,674</u>	<u>-</u>
Total net assets	<u><u>22,674</u></u>	<u><u>-</u></u>
The funds of the charity		
Restricted funds		
8 Restricted income funds	6,160	-
	<u>6,160</u>	<u>-</u>
Unrestricted funds		
8 Designated funds	16,514	-
	<u>16,514</u>	<u>-</u>
Reserves		
8		
	<u>22,674</u>	<u>-</u>
Total funds	<u><u>22,674</u></u>	<u><u>-</u></u>

Approved by the trustees on 31 July 2023

And signed on their behalf by:



U. Himdy
Trustee
31 July 2023

Merciful Hearts
Notes to the Accounts

for the period ended 30 June 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Merciful Hearts

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Merciful Hearts
Notes to the Accounts

2 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Other Donations Unrestricted	18,985	18,985	-
	<u>18,985</u>	<u>18,985</u>	<u>-</u>

3 Income from charitable activities

	Restricted	Total 2022	Total 2021
	£	£	£
Food Parcels Donations	6,239	6,239	-
Qurbani Donations	2,484	2,484	-
Sadaqah Donations	150	150	-
Zakat Donations	17,547	17,547	-
	<u>26,420</u>	<u>26,420</u>	<u>-</u>

4 Expenditure on charitable activities

	Restricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Food Parcels Donations	5,756	5,756	-
Qurbani Donations	2,435	2,435	-
Zakat Donations	12,069	12,069	-
<i>Governance costs</i>			
	<u>20,260</u>	<u>20,260</u>	<u>-</u>

5 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
General administrative costs	1,871	1,871	-
Legal and professional costs	600	600	-
	<u>2,471</u>	<u>2,471</u>	<u>-</u>

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Accruals	600	-
	<u>600</u>	<u>-</u>

Merciful Hearts
Notes to the Accounts

8 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2022 £
Restricted funds:			
Restricted income funds:			
Food Parcels Donations	6,239	(5,756)	483
Qurbani Donations	2,484	(2,435)	49
Sadaqah Donations	150	-	150
Zakat Donations	17,547	(12,069)	5,478
<i>Total</i>	<u>26,420</u>	<u>(20,260)</u>	<u>6,160</u>
Unrestricted funds:			
Designated funds:			
Other Donations			
Unrestricted	18,985	(2,471)	16,514
<i>Total</i>	<u>18,985</u>	<u>(2,471)</u>	<u>16,514</u>
Total funds	<u><u>45,405</u></u>	<u><u>(22,731)</u></u>	<u><u>22,674</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Food Parcels Donations

Qurbani Donations

Sadaqah Donations

Zakat Donations

Designated funds:

Other Donations

Unrestricted

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	22,674	22,674
	<u>22,674</u>	<u>22,674</u>

Merciful Hearts
Notes to the Accounts

10 Reconciliation of net debt

	Cash flows	At 30 June
	£	2022
		£
Cash and cash equivalents	23,274	23,274
	<u>23,274</u>	<u>23,274</u>
Net debt	<u>23,274</u>	<u>23,274</u>

Merciful Hearts
Detailed Statement of Financial Activities
for the period ended 30 June 2022

	Unrestricte d funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Other Donations Unrestricted	18,985	-	18,985	-
	<u>18,985</u>	<u>-</u>	<u>18,985</u>	<u>-</u>
Charitable activities				
Food Parcels Donations	-	6,239	6,239	-
Qurbani Donations	-	2,484	2,484	-
Sadaqah Donations	-	150	150	-
Zakat Donations	-	17,547	17,547	-
	<u>-</u>	<u>26,420</u>	<u>26,420</u>	<u>-</u>
Total income and endowments	18,985	26,420	45,405	-
Expenditure on:				
Charitable activities				
Food Parcels Donations	-	5,756	5,756	-
Qurbani Donations	-	2,435	2,435	-
Zakat Donations	-	12,069	12,069	-
	<u>-</u>	<u>20,260</u>	<u>20,260</u>	<u>-</u>
Total of expenditure on charitable activities	-	20,260	20,260	-
General administrative costs, including depreciation and amortisation				
Information and publications	1,871	-	1,871	-
	<u>1,871</u>	<u>-</u>	<u>1,871</u>	<u>-</u>
Legal and professional costs				
Accountancy and bookkeeping	600	-	600	-
	<u>600</u>	<u>-</u>	<u>600</u>	<u>-</u>
Total of expenditure of other costs	<u>2,471</u>	<u>-</u>	<u>2,471</u>	<u>-</u>
Total expenditure	2,471	20,260	22,731	-
Net gains on investments	-	-	-	-
	<u>16,514</u>	<u>6,160</u>	<u>22,674</u>	<u>-</u>
Net income	16,514	6,160	22,674	-
Net income before other gains/(losses)	16,514	6,160	22,674	-
Other Gains	-	-	-	-
	<u>16,514</u>	<u>6,160</u>	<u>22,674</u>	<u>-</u>
Net movement in funds	16,514	6,160	22,674	-

Merciful Hearts

Detailed Statement of Financial Activities

Reconciliation of funds:

Total funds brought forward

- - - -

Total funds carried forward

<u>16,514</u>	<u>6,160</u>	<u>22,674</u>	<u>-</u>
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MERCIFUL HEARTS

England & Wales - Charity number 1189937

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

MERCIFUL HEARTS

1189937

Receipts and payments accounts

CC16a

For the period
from

15/06/2020


To

06/04/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	-	-	-	-	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	-	-	-	-	-
A3 Payments					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	-	-	-	-	-
Net of receipts/(payments)	-	-	-	-	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	-	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds	-	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Usamah Himdy	03/02/2023	