

MEKIMI

England & Wales · Charity number 1199162

Details

Status	Registered
Legal form	Charitable company
Company number	13521995
Registered	2022-05-31
Register	View on the Charity Commission register

Contact

Address	Haffner Hoff Ltd Parkgates Bury New Road Prestwich Manchester M25 0TL
Phone	07858685106
Email	shani@mekimi.co.uk

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: FOR THE PUBLIC BENEFIT TO RELIEVE THE NEEDS OF CHILDREN AND YOUNG PEOPLE RESIDENT IN THE UK WHO ARE BEREAVED DUE TO THE LOSS OF AT LEAST ONE PARENT IN SUDDEN OR TRAGIC CIRCUMSTANCES, AND THEIR FAMILIES/CARERS, THROUGH THE PROVISION OF:A) COUNSELLING, EMOTIONAL SUPPORT, HOLIDAY GRANTS, DAY TRIPS, GIFTS, SKILLS WORKSHOPS AND ACTIVITIES DESIGNED TO IMPROVE THE CONDITIONS OF LIFE OF BEREAVED CHILDREN AND YOUNG PEOPLE;B) MEALS, DOMESTIC HELP AND GRANTS OF FINANCIAL ASSISTANCE DESIGNED TO SUPPORT THE FAMILY DURING A PERIOD OF READJUSTMENT FOLLOWING BEREAVEMENT.

Activities: As detailed in charity objects

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£330,272	£325,710	-	-
2024-07-31	£302,908	£255,214	-	-
2023-07-31	£185,292	£195,750	-	-

Trustees

Name	Role	Appointed
Moishe Brunner		2022-11-22
Mordechai Glejser		2022-11-22
Simon Finiasz		2022-11-22

MEKIMI

England & Wales - Charity number 1199162

Accounts

COMPANY REGISTRATION NUMBER: 13521995
CHARITY REGISTRATION NUMBER: 1199162

Mekimi
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2025

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Mekimi

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name	Mekimi
Charity registration number	1199162
Company registration number	13521995
Principal office and registered office	2nd Floor Parkgates Bury New Road Prestwich Manchester M25 0TL
The trustees	S Finiasz M Brunner M Glejser
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Structure, governance and management

Mekimi is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 21 July 2021 as a company and the company number is 13521995. It was registered as a charity on 31 May 2022 with a charity number 1199162.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by the trustees. All major decisions are taken collectively by the trustees, and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Objectives and activities

The objects of the charity are:-

For the public benefit, to relieve the needs of children and young people resident in the UK who are bereaved due to the loss of at least one parent in sudden or tragic circumstances, and their families/carers, through the provision of:

- (i) Counselling, emotional support, holiday grants, day trips, gifts, skills workshops and activities designed to improve the conditions of life of bereaved children and young people.
- (ii) Meals, domestic help and grants of financial assistance designed to support the family during a period of readjustment following bereavement.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity has established its grant making policy to achieve its objects for the public benefit. The charity invites applications for funding through contacting local philanthropists to contribute towards projects that both the trustees in their ultimate discretion and the philanthropists feel are appropriate for the charity's objects.

The application of the funds by way of grants is to individuals or organisations registered as charities in the UK or overseas.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Achievements and performance

The charity received £237,359 (2024: £182,508) in donations and £92,720 (2024: £120,400) in grants during the year.

The charity paid out £322,338 (2024: £255,214) by way of direct costs and support costs. The charity also paid £3,372 on fundraising costs.

Our organization is driven by a profound commitment to improving the lives of those who have experienced the loss of a loved one and find themselves in vulnerable circumstances. We firmly believe in fostering a nurturing environment where widows and orphans can regain their strength, rebuild their lives, and find hope for a brighter future.

At our charity, we recognise the unique challenges faced by widows and orphans, who often find themselves navigating the world without the emotional, financial, and social support they once had. We strive to be a reliable source of assistance, extending our helping hand to provide them with the care, guidance, and resources they need to heal, grow, and thrive.

Through our initiatives, we offer a range of care packages and mentoring throughout the year, as analysed in the notes to the accounts, tailored to meet the unique needs of widows and orphans.

The additional intention of the trustees is to provide support throughout the year for those who have experienced the loss of a loved one, and to always feel like they have a listening and empathetic ear whenever they need it.

There were no grants paid out during the year to institutions.

There were no related party transactions in the reporting period.

There was an overall net income and movement in funds during the year amounting to £4,562 of which a net expenditure of £7,038 relates to unrestricted funds and £11,600 of net income relates to restricted funds (2024: £47,694 of which £5,000 is restricted).

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Financial review

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations.

The free reserves stand at £84,978 (2024: £80,416), being the free reserves of the charity, of which £16,600 (2024: £5,000) are restricted.

True and fair override

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charities governing document, The Charities Act 2011 and the relevant version of the 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).

The trustees' annual report and the strategic report were approved on 16 April 2026 and signed on behalf of the board of trustees by:

S Finiasz

Trustee

Mekimi

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mekimi

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Mekimi ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Mekimi

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mekimi *(continued)*

Year ended 31 July 2025

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 Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

16 April 2026

Mekimi

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	237,359	92,720	330,079	302,870
Investment income	6	193	—	193	38
Total income		<u>237,552</u>	<u>92,720</u>	<u>330,272</u>	<u>302,908</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	3,372	—	3,372	—
Costs of other trading activities	8	—	—	—	27,164
Expenditure on charitable activities	9,10	241,218	81,120	322,338	228,050
Total expenditure		<u>244,590</u>	<u>81,120</u>	<u>325,710</u>	<u>255,214</u>
Net income and net movement in funds		<u>(7,038)</u>	<u>11,600</u>	<u>4,562</u>	<u>47,694</u>
Reconciliation of funds					
Total funds brought forward		75,416	5,000	80,416	32,722
Total funds carried forward		<u>68,378</u>	<u>16,600</u>	<u>84,978</u>	<u>80,416</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

Mekimi

Company Limited by Guarantee

Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	5,897	–
Current assets			
Debtors	17	7,200	–
Cash at bank and in hand		80,202	83,199
		<u>87,402</u>	<u>83,199</u>
Creditors: amounts falling due within one year	18	<u>8,321</u>	<u>2,783</u>
Net current assets		<u>79,081</u>	<u>80,416</u>
Total assets less current liabilities		<u>84,978</u>	<u>80,416</u>
Net assets		<u>84,978</u>	<u>80,416</u>
Funds of the charity			
Restricted funds		16,600	5,000
Unrestricted funds		<u>68,378</u>	<u>75,416</u>
Total charity funds	20	<u>84,978</u>	<u>80,416</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 16 April 2026, and are signed on behalf of the board by:

S Finiasz
Trustee

The notes on pages 10 to 19 form part of these financial statements.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor Parkgates, Bury New Road, Prestwich, Manchester, M25 0TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported besides valuation of the investment property.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 10% reducing balance
Computer Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Mekimi is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	218,359	–	218,359
Grants			
Grants receivable	19,000	92,720	111,720
	<u>237,359</u>	<u>92,720</u>	<u>330,079</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	164,970	–	164,970
Grants			
Grants receivable	17,500	120,400	137,900
	<u>182,470</u>	<u>120,400</u>	<u>302,870</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>193</u>	<u>193</u>	<u>38</u>	<u>38</u>

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	<u>3,372</u>	<u>3,372</u>	<u>–</u>	<u>–</u>

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising expenses	<u>–</u>	<u>–</u>	<u>27,164</u>	<u>27,164</u>

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Delivery & Transport	5,123	–	5,123
Education & Awareness	17,357	–	17,357
Emotional & Therapeutics Services	44,588	6,750	51,338
Essential Care Packages	60,775	–	60,775
Magazine Production Costs	563	3,305	3,868
Widow Care Provision	44,820	49,950	94,770
Programme Delivery, Events & Group Support	34,499	21,115	55,615
Support & Welfare	22,368	–	22,368
Support costs	11,125	–	11,124
	<u>241,218</u>	<u>81,120</u>	<u>322,338</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Delivery & Transport	3,236	4,865	8,101
Education & Awareness	–	–	–
Emotional & Therapeutics Services	–	6,326	6,326
Essential Care Packages	18,047	60,297	78,344
Magazine Production Costs	4,819	–	4,819
Widow Care Provision	78,331	27,536	105,867
Programme Delivery, Events & Group Support	–	14,178	14,178
Support & Welfare	–	2,198	2,197
Support costs	8,217	–	8,218
	<u>112,650</u>	<u>115,400</u>	<u>228,050</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Delivery & Transport	5,123	–	5,123	8,101
Education & Awareness	17,357	–	17,357	–
Emotional & Therapeutics Services	51,338	–	51,338	6,326
Essential Care Packages	60,775	–	60,775	78,344
Magazine Production Costs	3,868	–	3,868	4,819
Widow Care Provision	94,770	4,333	99,103	109,630
Programme Delivery, Events & Group Support	55,615	–	55,615	14,178
Support & Welfare	22,368	–	22,368	2,197
Governance costs	–	6,791	6,791	4,455
	<u>311,214</u>	<u>11,124</u>	<u>322,338</u>	<u>228,050</u>

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

11. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
General office	4,333	4,333	4,378
Governance costs	6,791	6,791	4,456
	<u>11,124</u>	<u>11,124</u>	<u>8,834</u>

12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>1,145</u>	<u>–</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>600</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	46,707	62,104
Employer contributions to pension plans	580	710
	<u>47,287</u>	<u>62,814</u>

The average head count of employees during the year was 5 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - admin	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

16. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 August 2024	—	—	—
Additions	4,105	2,937	7,042
At 31 July 2025	<u>4,105</u>	<u>2,937</u>	<u>7,042</u>
Depreciation			
At 1 August 2024	—	—	—
Charge for the year	411	734	1,145
At 31 July 2025	<u>411</u>	<u>734</u>	<u>1,145</u>
Carrying amount			
At 31 July 2025	<u>3,694</u>	<u>2,203</u>	<u>5,897</u>
At 31 July 2024	<u>—</u>	<u>—</u>	<u>—</u>

17. Debtors

	2025 £	2024 £
Other debtors	<u>7,200</u>	<u>—</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	783	1,280
Accruals and deferred income	2,998	600
Social security and other taxes	4,540	903
	<u>8,321</u>	<u>2,783</u>

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £580 (2024: £710).

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

20. Analysis of charitable funds

Unrestricted funds

	At 01 Aug 2024 £	Income £	Expenditure £	At 31 Jul 2025 £
General funds	75,416	237,552	(244,590)	68,378

	At 01 Aug 2023 £	Income £	Expenditure £	At 31 Jul 2024 £
General funds	32,722	182,508	(139,814)	75,416

Restricted funds

	At 01 Aug 2024 £	Income £	Expenditure £	At 31 Jul 2025 £
Restricted fund - grants receivable	5,000	92,720	(81,120)	16,600

	At 01 Aug 2023 £	Income £	Expenditure £	At 31 Jul 2024 £
Restricted fund - grants receivable	—	120,400	(115,400)	5,000

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	5,897	—	5,897
Current assets	70,802	16,600	87,402
Creditors less than 1 year	(8,321)	—	(8,321)
Net assets	68,378	16,600	84,978

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	—	—	—
Current assets	78,199	5,000	83,199
Creditors less than 1 year	(2,783)	—	(2,783)
Net assets	75,416	5,000	80,416

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

22. Related parties

During the year there were no related party transactions.

23. Taxation

Mekimi is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

MEKIMI

England & Wales - Charity number 1199162

Accounts

COMPANY REGISTRATION NUMBER: 13521995
CHARITY REGISTRATION NUMBER: 1199162

Mekimi
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2024

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Mekimi

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name	Mekimi
Charity registration number	1199162
Company registration number	13521995
Principal office and registered office	2nd Floor Parkgates Bury New Road Prestwich Manchester M25 0TL
The trustees	S Finiasz M Brunner M Glejser
Independent examiner	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

Structure, governance and management

Mekimi is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 21 July 2021 as a company and the company number is 13521995. It was registered as a charity on 31 May 2022 with a charity number 1199162.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid, and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust and are satisfied that systems are in place to manage our exposure to the major risks.

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

Objectives and activities

The objects of the charity are:-

For the public benefit, to relieve the needs of children and young people resident in the UK who are bereaved due to the loss of at least one parent in sudden or tragic circumstances, and their families/carers, through the provision of:

- (i) Counselling, emotional support, holiday grants, day trips, gifts, skills workshops and activities designed to improve the conditions of life of bereaved children and young people;
- (ii) Meals, domestic help and grants of financial assistance designed to support the family during a period of readjustment following bereavement.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity has established its grant making policy to achieve its objects for the public benefit. The charity invites applications for funding through contacting local philanthropists to contribute towards projects that both the trustees in their ultimate discretion and the philanthropists feel are appropriate for the charities objects.

The application of the funds by way of grants is to individuals or organisations registered as charities in the UK or overseas.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter-term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

Achievements and performance

The charity received £182,508 (2023: £160,292) in donations and £120,400 (2023: £25,000) in grants during the year.

The charity paid out £255,214 (2023: £195,750) by way of direct costs and support costs.

Our organization is driven by a profound commitment to improving the lives of those who have experienced the loss of a loved one and find themselves in vulnerable circumstances. We firmly believe in fostering a nurturing environment where widows and orphans can regain their strength, rebuild their lives, and find hope for a brighter future.

At our charity, we recognise the unique challenges faced by widows and orphans, who often find themselves navigating the world without the emotional, financial, and social support they once had. We strive to be a reliable source of assistance, extending our helping hand to provide them with the care, guidance, and resources they need to heal, grow, and thrive.

Through our initiatives, we offer a range of care packages and mentoring throughout the year, as analysed in the notes to the accounts, tailored to meet the unique needs of widows and orphans.

The additional intention of the trustees is to provide support throughout the year for those who have experienced the loss of a loved one, and to always feel like they have a listening and empathetic ear whenever they need it.

There were no grants paid out during the year to institutions. Grants to individuals are referenced in the notes to the accounts.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net income and movement in funds during the year amounting to £47,694 of which £5,000 is restricted (2023: expenditure of £10,458)

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

Financial review

The trustees are satisfied that the balance of the fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

Reserves policy

The unrestricted fund represents the unrestricted funds arising from past operating results.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations.

The free reserves stand at £80,416 (2023: £32,722), being the free reserves of the charity, of which £5,000 are restricted.

True and fair override

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charities governing document, The Charities Act 2011 and the relevant version of the 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).

The trustees' annual report and the strategic report were approved on 28 April 2025 and signed on behalf of the board of trustees by:

S Finiasz
Trustee

Mekimi

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mekimi

Year ended 31 July 2024

I report to the trustees on my examination of the financial statements of Mekimi ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Mekimi

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mekimi *(continued)*

Year ended 31 July 2024

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 Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

28 April 2025

Mekimi

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	182,470	120,400	302,870	185,292
Investment income	6	38	–	38	–
Total income		<u>182,508</u>	<u>120,400</u>	<u>302,908</u>	<u>185,292</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	27,164	–	27,164	16,858
Expenditure on charitable activities	8,9	112,650	115,400	228,050	178,892
Total expenditure		<u>139,814</u>	<u>115,400</u>	<u>255,214</u>	<u>195,750</u>
Net income/(expenditure) and net movement in funds		<u>42,694</u>	<u>5,000</u>	<u>47,694</u>	<u>(10,458)</u>
Reconciliation of funds					
Total funds brought forward		32,722	–	32,722	43,180
Total funds carried forward		<u>75,416</u>	<u>5,000</u>	<u>80,416</u>	<u>32,722</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Mekimi

Company Limited by Guarantee

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	–	5,098
Cash at bank and in hand		83,199	34,975
		<u>83,199</u>	<u>40,073</u>
Creditors: amounts falling due within one year	16	2,783	7,351
Net current assets		<u>80,416</u>	<u>32,722</u>
Total assets less current liabilities		<u>80,416</u>	<u>32,722</u>
Net assets		<u>80,416</u>	<u>32,722</u>
Funds of the charity			
Restricted funds		5,000	–
Unrestricted funds		75,416	32,722
Total charity funds	18	<u>80,416</u>	<u>32,722</u>

For the year ending 31 July 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 April 2025, and are signed on behalf of the board by:

S Finiasz
Trustee

The notes on pages 10 to 18 form part of these financial statements.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor Parkgates, Bury New Road, Prestwich, Manchester, M25 0TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported besides valuation of the investment property.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

4. Limited by guarantee

Mekimi is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	164,970	–	164,970
Grants			
Grants receivable	17,500	120,400	137,900
	<u>182,470</u>	<u>120,400</u>	<u>302,870</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	112,452	47,841	160,292
Grants			
Grants receivable	–	25,000	25,000
	<u>112,452</u>	<u>72,841</u>	<u>185,292</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>38</u>	<u>38</u>	<u>–</u>	<u>–</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising expenses	<u>27,164</u>	<u>27,164</u>	<u>16,858</u>	<u>16,858</u>

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct support for widows and orphans	80,952	4,865	85,817
Magazine Expenses	4,819	–	4,819
Mentoring Costs	–	–	–
Pesach Care Packages	–	14,941	14,941
Purim Care Packages	–	5,955	5,955
Chanuka Care Packages	–	27,070	27,070
Shovuos Care Packages	–	7,978	7,978
Succos & Rosh Hashono Care Packages	18,047	–	18,047
Trips, travel, camp & other direct expenses	–	50,238	50,238
Tu Bishvat Care Packages	–	4,353	4,353
Support costs	8,832	–	8,832
	<u>112,650</u>	<u>115,400</u>	<u>228,050</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct support for widows and orphans	12,523	46,863	59,386
Magazine Expenses	8,632	–	8,632
Mentoring Costs	1,513	–	1,513
Pesach Care Packages	7,644	–	7,644
Purim Care Packages	6,889	–	6,889
Chanuka Care Packages	19,328	–	19,328
Shovuos Care Packages	1,559	–	1,559
Succos & Rosh Hashono Care Packages	14,890	–	14,890
Trips, travel, camp & other direct expenses	22,420	25,978	48,398
Tu Bishvat Care Packages	2,545	–	2,545
Support costs	8,109	–	8,108
	<u>106,052</u>	<u>72,841</u>	<u>178,892</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Direct support for widows and orphans	85,817	4,378	90,195	66,537
Magazine Expenses	4,819	–	4,819	8,632
Mentoring Costs	–	–	–	1,513
Pesach Care Packages	14,941	–	14,941	7,644
Purim Care Packages	5,955	–	5,955	6,889
Chanuka Care Packages	27,070	–	27,070	19,328

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

Shovuos Care Packages	7,978	–	7,978	1,559
Succos & Rosh Hashono Care Packages	18,047	–	18,047	14,890
Trips, travel, camp & other direct expenses	50,238	–	50,238	48,398
Tu Bishvat Care Packages	4,353	–	4,353	2,545
Governance costs	–	4,454	4,454	957
	<u>219,218</u>	<u>8,832</u>	<u>228,050</u>	<u>178,892</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
General office	4,378	4,378	7,151
Governance costs	4,454	4,454	957
	<u>8,832</u>	<u>8,832</u>	<u>8,108</u>

11. Analysis of grants

	2024 £	2023 £
Grants to individuals		
Support For Widows and Orphans	–	46,863
Total grants	<u>–</u>	<u>46,863</u>

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	62,104	3,268
Employer contributions to pension plans	710	–
	<u>62,814</u>	<u>3,268</u>

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

13. Staff costs *(continued)*

The average head count of employees during the year was 4 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff - admin	<u>4</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Debtors

	2024 £	2023 £
Other debtors	<u>–</u>	<u>5,098</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,280	6,751
Accruals and deferred income	600	600
Social security and other taxes	903	–
	<u>2,783</u>	<u>7,351</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £710 (2023: £Nil).

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

18. Analysis of charitable funds

Unrestricted funds

	At 01 Aug 2023	Income	Expenditure	At 31 Jul 2024
	£	£	£	£
General funds	32,722	182,508	(139,814)	75,416

	At 01 Aug 2022	Income	Expenditure	At 31 Jul 2023
	£	£	£	£
General funds	43,180	112,452	(122,910)	32,722

Restricted funds

	At 01 Aug 2023	Income	Expenditure	At 31 Jul 2024
	£	£	£	£
Restricted fund - grants receivable	–	120,400	(115,400)	5,000

	At 01 Aug 2022	Income	Expenditure	At 31 Jul 2023
	£	£	£	£
Restricted fund - grants receivable	–	72,841	(72,841)	–

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	83,199	83,199
Creditors less than 1 year	(2,783)	(2,783)
Net assets	80,416	80,416

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	40,073	40,073
Creditors less than 1 year	(7,351)	(7,351)
Net assets	32,722	32,722

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

20. Taxation

Mekimi is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

MEKIMI

England & Wales - Charity number 1199162

Accounts

COMPANY REGISTRATION NUMBER: 13521995
CHARITY REGISTRATION NUMBER: 1199162

Mekimi
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2023

HAFFNER HOFF LTD

Accountants
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Mekimi

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Mekimi

Charity registration number 1199162

Company registration number 13521995

Principal office and registered office 2nd Floor Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

The trustees	S Loebenstein	(Resigned 22 November 2022)
	A Litwin	(Resigned 22 November 2022)
	C I Benjamin	(Resigned 22 November 2022)
	S Finiasz	(Appointed 22 November 2022)
	M Brunner	(Appointed 22 November 2022)
	M Glejser	(Appointed 22 November 2022)

Independent examiner Mr Howard Schwalbe ACA
2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Structure, governance and management

Mekimi is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 21 July 2021 as a company and the company number is 13521995. It was registered as a charity on 31 May 2022 with a charity number 1199162.

Recruitment and appointment of new trustees would be in line with the Memorandum and Articles of Association and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation.

There is no chief executive officer. The day-to-day affairs are undertaken by the trustees. All major decisions are taken collectively by the trustees and all the trustees give of their time freely. The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts. The arrangements for setting the pay of the charity's employees are the sole domain of the trustees.

There are no policies for the induction or training of new trustees.

Risk review

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Trust, and are satisfied that systems are in place to manage our exposure to the major risks.

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Objectives and activities

The objects of the charity are:-

For the public benefit, to relieve the needs of children and young people resident in the UK who are bereaved due to the loss of at least one parent in sudden or tragic circumstances, and their families/carers, through the provision of:

- (i) Counselling, emotional support, holiday grants, day trips, gifts, skills workshops and activities designed to improve the conditions of life of bereaved children and young people;
- (ii) Meals, domestic help and grants of financial assistance designed to support the family during a period of readjustment following bereavement.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Grant making policy

The charity has established its grant making policy to achieve its objects for the public benefit. The charity invites applications for funding through contacting local philanthropists to contribute towards projects that both the trustees in their ultimate discretion and the philanthropists feel are appropriate for the charities objects.

The application of the funds by way of grants is to individuals or organisations registered as charities in the UK or overseas.

The trustees consider they have met the public benefit test and outline these achievements below.

The trustees measure the success of achieving the stated aims by the number and value of grants paid out for each object. The grants paid out in the year are detailed in the notes to the accounts and the trustees consider they have met their aims successfully this year.

The trustees consider the shorter term aims to be similar to the longer term aims and assess the achievement of the charity in the same way.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Achievements and performance

The charity received £160,292 in donations and £25,000 in grants during the year.

The charity paid out £195,750 by way of direct costs and support costs.

Our organization is driven by a profound commitment to improving the lives of those who have experienced the loss of a loved one and find themselves in vulnerable circumstances. We firmly believe in fostering a nurturing environment where widows and orphans can regain their strength, rebuild their lives, and find hope for a brighter future.

At our charity, we recognise the unique challenges faced by widows and orphans, who often find themselves navigating the world without the emotional, financial, and social support they once had. We strive to be a reliable source of assistance, extending our helping hand to provide them with the care, guidance, and resources they need to heal, grow, and thrive.

Through our initiatives, we offer a range of care packages and mentoring throughout the year, as analysed in the notes to the accounts, tailored to meet the unique needs of widows and orphans.

The additional intention of the trustees is to provide support throughout the year for those who have experienced the loss of a loved one, and to always feel like they have a listening and empathetic ear whenever they need it.

There were no grants paid out during the year to institutions. Grants to individuals are referenced in the notes to the accounts.

There were no material fundraising costs during the year.

There were no related party transactions in the reporting period.

There was an overall net expenditure and movement in funds during the year amounting to £10,458

Financial review

The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

Reserves policy

The Unrestricted Fund represents the unrestricted funds arising from past operating results.

In considering the limited financial obligations of the charity, the trustees have resolved to maintain a minimum reserve practical for donations.

The free reserves stand at £32,722, being the free reserves of the charity, all of which are unrestricted.

True and fair override

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charities governing document, The Charities Act 2011 and the relevant version of the 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).

Mekimi

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

The trustees' annual report and the strategic report were approved on 6 March 2024 and signed on behalf of the board of trustees by:

S Finiasz
Trustee

Mekimi

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Mekimi

Year ended 31 July 2023

I report to the trustees on my examination of the financial statements of Mekimi ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 Howard Schwalbe ACA

Independent Examiner

2nd Floor - Parkgates
Bury New Road
Prestwich
Manchester
M25 0TL

6 Mar 24

Mekimi

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

	Note	Year to 31 Jul 23			Period from 21 Jul 21 to 31 Jul 22
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	112,452	72,841	185,292	93,195
Total income		<u>112,452</u>	<u>72,841</u>	<u>185,292</u>	<u>93,195</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	6	16,858	—	16,858	193
Expenditure on charitable activities	7,8	106,052	72,841	178,892	49,821
Total expenditure		<u>122,910</u>	<u>72,841</u>	<u>195,750</u>	<u>50,014</u>
Net (expenditure)/income and net movement in funds		<u>(10,458)</u>	<u>—</u>	<u>(10,458)</u>	<u>43,181</u>
Reconciliation of funds					
Total funds brought forward		43,180	—	43,180	—
Total funds carried forward		<u>32,722</u>	<u>—</u>	<u>32,722</u>	<u>43,180</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Mekimi

Company Limited by Guarantee

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Current assets			
Debtors	14	5,098	–
Cash at bank and in hand		34,975	43,181
		<u>40,073</u>	<u>43,181</u>
Creditors: amounts falling due within one year	15	7,351	–
Net current assets		<u>32,722</u>	<u>43,181</u>
Total assets less current liabilities		<u>32,722</u>	<u>43,181</u>
Net assets		<u>32,722</u>	<u>43,181</u>
Funds of the charity			
Restricted funds		–	48,651
Unrestricted funds		32,722	(5,471)
Total charity funds	16	<u>32,722</u>	<u>43,180</u>

For the year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 6 Mar 24, and are signed on behalf of the board by:

S Finiasz
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor Parkgates, Bury New Road, Prestwich, Manchester, M25 0TL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements did not require management to make judgements, estimates or assumptions that affect the amounts reported besides valuation of the investment property.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Mekimi is a registered charity and a company limited by guarantee and does not have a share capital. In the event of the charity being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	112,452	47,841	160,292

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	–	25,000	25,000
	<u>112,452</u>	<u>72,841</u>	<u>185,292</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	43,195	–	43,195
Grants			
Grants receivable	–	50,000	50,000
	<u>43,195</u>	<u>50,000</u>	<u>93,195</u>

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising expenses	<u>16,858</u>	<u>16,858</u>	<u>193</u>	<u>193</u>

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct support for widows and orphans	12,523	46,863	59,386
Magazine Expenses	8,632	—	8,632
Mentoring Costs	1,513	—	1,513
Pesach Care Packages	7,644	—	7,644
Purim Care Packages	6,889	—	6,889
Chanuka Care Packages	19,328	—	19,328
Shovuos Care Packages	1,559	—	1,559
Succos & Rosh Hashono Care Packages	14,890	—	14,890
Trips, travel, camp & other direct expenses	22,420	25,978	48,398
Tu Bishvat Care Packages	2,545	—	2,545
Support costs	8,109	—	8,108
	<u>106,052</u>	<u>72,841</u>	<u>178,892</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct support for widows and orphans	—	—	—
Magazine Expenses	9,215	—	9,215
Mentoring Costs	998	—	998
Pesach Care Packages	4,265	—	4,265
Purim Care Packages	3,732	—	3,732
Chanuka Care Packages	5,775	—	5,775
Shovuos Care Packages	2,487	—	2,487
Succos & Rosh Hashono Care Packages	3,978	—	3,978
Trips, travel, camp & other direct expenses	11,928	1,349	13,276
Tu Bishvat Care Packages	1,125	—	1,125
Support costs	4,970	—	4,970
	<u>48,473</u>	<u>1,349</u>	<u>49,821</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct support for widows and orphans	12,523	46,863	7,151	66,537	4,970
Magazine Expenses	8,632	—	—	8,632	9,215
Mentoring Costs	1,513	—	—	1,513	998
Pesach Care Packages	7,644	—	—	7,644	4,265
Purim Care Packages	6,889	—	—	6,889	3,732

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

Chanuka Care Packages	19,328	–	–	19,328	5,775
Shovuos Care Packages	1,559	–	–	1,559	2,487
Succos & Rosh Hashono Care Packages	14,890	–	–	14,890	3,978
Trips, travel, camp & other direct expenses	48,398	–	–	48,398	13,276
Tu Bishvat Care Packages	2,545	–	–	2,545	1,125
Governance costs	–	–	957	957	–
	<u>123,921</u>	<u>46,863</u>	<u>8,108</u>	<u>178,892</u>	<u>49,821</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
General office	7,151	7,151	4,970
Governance costs	957	957	–
	<u>8,108</u>	<u>8,108</u>	<u>4,970</u>

10. Analysis of grants

	Year to 31 Jul 23 £	Period from 21 Jul 21 to 31 Jul 22 £
Grants to individuals		
Support For Widows and Orphans	46,863	–
Total grants	<u>46,863</u>	<u>–</u>

11. Independent examination fees

	Year to 31 Jul 23 £	Period from 21 Jul 21 to 31 Jul 22 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	–

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Jul 23 £	Period from 21 Jul 21 to 31 Jul 22 £
Wages and salaries	3,268	–

The average head count of employees during the year was 1 (2022: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - admin	1	–

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Debtors

	2023 £	2022 £
Other debtors	5,098	–

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,751	–
Accruals and deferred income	600	–
	7,351	–

16. Analysis of charitable funds

Unrestricted funds

	At 01 Aug 2022 £	Income £	Expenditure £	At 31 Jul 2023 £
General funds	43,180	112,452	(122,910)	32,722

	At 21 Jul 2021 £	Income £	Expenditure £	At 31 Jul 2022 £
General funds	–	43,195	(48,666)	(5,471)

Mekimi

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 01 Aug 2022 £	Income £	Expenditure £	At 31 Jul 2023 £
Restricted fund - grants receivable	–	72,841	(72,841)	–
	At 21 Jul 2021 £	Income £	Expenditure £	At 31 Jul 2022 £
Restricted fund - grants receivable	–	50,000	(1,349)	48,651

17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	40,073	40,073
Creditors less than 1 year	(7,351)	(7,351)
Net assets	32,722	32,722
	Unrestricted Funds £	Total Funds 2022 £
Current assets	43,181	43,181
Creditors less than 1 year	–	–
Net assets	43,181	43,181

18. Taxation

Mekimi is a registered charity and therefore is not liable to income tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.