

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**

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# Mekimi

## Company Limited by Guarantee

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

#### Year ended 31 July 2024

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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

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

# **Mekimi**

## **Company Limited by Guarantee**

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

#### **Year ended 31 July 2024**

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##### **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

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##### 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

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##### 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**

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##### **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**

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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**

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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<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                  |                  |
| Donations and legacies                                    | 5    | 182,470                 | 120,400               | 302,870          | 185,292          |
| Investment income                                         | 6    | 38                      | —                     | 38               | —                |
| <b>Total income</b>                                       |      | <u>182,508</u>          | <u>120,400</u>        | <u>302,908</u>   | <u>185,292</u>   |
| <b>Expenditure</b>                                        |      |                         |                       |                  |                  |
| 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          |
| <b>Total expenditure</b>                                  |      | <u>139,814</u>          | <u>115,400</u>        | <u>255,214</u>   | <u>195,750</u>   |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>42,694</u>           | <u>5,000</u>          | <u>47,694</u>    | <u>(10,458)</u>  |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                  |                  |
| Total funds brought forward                               |      | 32,722                  | —                     | 32,722           | 43,180           |
| <b>Total funds carried forward</b>                        |      | <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<br>£     | 2023<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Debtors                                               | 15   | –             | 5,098         |
| Cash at bank and in hand                              |      | 83,199        | 34,975        |
|                                                       |      | <u>83,199</u> | <u>40,073</u> |
| <b>Creditors: amounts falling due within one year</b> | 16   | 2,783         | 7,351         |
| <b>Net current assets</b>                             |      | <u>80,416</u> | <u>32,722</u> |
| <b>Total assets less current liabilities</b>          |      | <u>80,416</u> | <u>32,722</u> |
| <b>Net assets</b>                                     |      | <u>80,416</u> | <u>32,722</u> |
| <b>Funds of the charity</b>                           |      |               |               |
| Restricted funds                                      |      | 5,000         | –             |
| Unrestricted funds                                    |      | 75,416        | 32,722        |
| <b>Total charity funds</b>                            | 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

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#### 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

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#### 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

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#### 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

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

#### 6. Investment income

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

#### 7. Costs of other trading activities

|                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|---------------------------------------------|----------------------------|--------------------------|--------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---------------------------------------------|----------------------------|--------------------------|--------------------------|
| 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<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2024<br>£ | Total fund<br>2023<br>£ |
|---------------------------------------|-------------------------------------------|-----------------------|--------------------------|-------------------------|
| 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<br>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          |
|--------------------------------|----------|---------------|
|                                | £        | £             |
| <b>Grants to individuals</b>   |          |               |
| 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:<br>Independent examination of the financial statements | <u>600</u> | <u>600</u> |

#### 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

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##### 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<br>No. | 2023<br>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<br>£ | 2023<br>£    |
|---------------|-----------|--------------|
| Other debtors | <u>–</u>  | <u>5,098</u> |

##### 16. Creditors: amounts falling due within one year

|                                 | 2024<br>£    | 2023<br>£    |
|---------------------------------|--------------|--------------|
| 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

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#### 18. Analysis of charitable funds

##### Unrestricted funds

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

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

##### Restricted funds

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

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

#### 19. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|
| Current assets             | 83,199                     | 83,199                   |
| Creditors less than 1 year | (2,783)                    | (2,783)                  |
| <b>Net assets</b>          | <b>80,416</b>              | <b>80,416</b>            |

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|
| Current assets             | 40,073                     | 40,073                   |
| Creditors less than 1 year | (7,351)                    | (7,351)                  |
| <b>Net assets</b>          | <b>32,722</b>              | <b>32,722</b>            |

# **Mekimi**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 July 2024**

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#### **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.