

**Mercy 4 All Foundation Limited**  
***(A company limited by guarantee)***

**Report and Unaudited Financial Statements**  
**For the year ended 31<sup>st</sup> January 2019**

**Charity No. 1167920**  
**Company No. 09937711**

## **Mercy 4 All Foundation Limited**

### **Report of the Trustees for the year ended 31 January 2019.**

The Trustees present their report and first unaudited financial statements for the year ended 31 January 2019.

#### Reference and Administrative Information:

Charity Name: Mercy 4 All Foundation

Charity No: 1167920

Company Registration Number: 09937711

Registered Office and Operational  
Address: Suite 104  
City House  
131 Friargate  
Preston

#### Trustees:

Y Patel (Appointed 6 January 2016)

L Umarji (Appointed 6 January 2016)

Z Y Gurjee (Appointed 6 January 2016)

#### Our Aims and Objectives

Our charity's purpose, as set out in the objects contained in the company's memorandum of association, is the relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected. Mainly, though not exclusively, by arranging for the purchase and delivery of aid to such areas; co-operating with others to get aid to the right place; identifying the real needs of those affected by disaster and ways of meeting those needs.

#### Structure and governance

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 6 January 2016 and registered as a charity on 29 June 2016. The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

As the end of the year all the trustees remain and being eligible to offer themselves for re-election.

##### **Recruitment and appointment of trustees**

All members give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed are set out in note 2 to the accounts.

The trustees have the power to appoint any person to be trustee in accordance with the provisions of the Articles of Association. An appointed trustee holds office within the limits of the permitted law.

There are informal procedures in place for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

## **Risk Management**

The trustees have conducted a review of major risks to which the charity is exposed and, where appropriate systems and procedures have been established to mitigate the risks that the charity may or does face. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

## **Financial Review**

The trustees are confident that, with the level of charitable giving, they will be able to achieve and further the aims of the charity and that the charity's assets held in the unrestricted fund are available and adequate to fulfil its obligations to deliver the objectives of the charity.

## **Principal funding sources**

The principal funding source for the charity is by voluntary donation.

## **Reserves**

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and consider that the charity has the resources to continue its operations.

## **Statement of Trustees Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirements in the extant statutory regulations, the Charities Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that SORP 2005 has been withdrawn, the trustees determined to interpret his responsibility as requiring them to follow current best practice and prepare accounts according to FRS 102 and SORP 2015.

In particular, Charity Law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial period that give a true and fair view of the state of the charity's affairs as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to:

- Prepare accounts in accordance with FRS 102, the financial reporting standard applicable in the UK (as applied to small entities by section 1A of the standard).
- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements:

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the regulations made under charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees also responsible for the contents of the trustees report and the statutory responsibility of the Independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

#### Small Company Provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the trustees and signed on its behalf by

Y Patel  
23 April 2019

**Report to the trustees/members of Mercy 4 All Foundation (Charity Number: 1167920) on the accounts for the year ended 31 January 2019 set out on pages 6 to 9.**

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- To keep accounting records in accordance with section 130 of the Charities Act;
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

23<sup>th</sup> April 2019

Asif Mohamed FCCA  
AM Chartered Certified Accountants  
64 Stephenson Terrace  
Deepdale Road  
Preston  
PR1 5AR

**Mercy 4 All Foundation Limited**  
**Statement of Financial Activities (Including Income and Expenditure)**  
**For the Year Ended 31 January 2019.**

	2019		2018
	£		
	<b>Unrestricted Funds</b>		<b>Unrestricted Funds</b>
<b>DONATIONS</b>			
Voluntary Donations	98,035		86,366
<b>Expenditure on Charitable Activities</b>	102,250		123,272
Deficit before Taxation	- 4,215	-	36,906
Taxation	-		
Deficit for the year	- 4,215	-	36,906
<b>Summary of Funds</b>			
Revenue Accumulated Funds	- 4,215	-	36,906
Total Funds	- 4,215	-	36,906

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing operations.

**Mercy 4 All Foundation Limited**  
**Balance Sheet**  
**as at 31 January 2019**

	Note	2019 £	2018 £
<b>Current Assets</b>			
Cash at bank and in Hand		2,687	3,114
Prepayments and accrued income		-	-
Creditors: Amounts falling due within one year	4	( 23,626)	( 19,838)
Net Current Assets		<u>( 20,939)</u>	<u>( 16,724)</u>
<b>Total net Assets of the Charity</b>		<u>( 20,939)</u>	<u>( 16,724)</u>

The total net assets of the charity are funded by the funds of the charity as follows:

**Unrestricted Funds**

Unrestricted Revenue funds	( 20,939)	(16,724)
<b>Total Charity Funds</b>	<u>-20,939</u>	<u>-16,724</u>

The trustees acknowledge their responsibilities for complying with the requirements of the charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to independent examination under charity legislation and the report of the examiner is on page 3.

The trustees are satisfied that the charity is eligible to prepare accounts in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the trustees and signed on its behalf by

Y Patel  
23 April 2019

**Mercy 4 All Foundation Limited**  
**Notes to the accounts for the year ended**  
**31 January 2019**

**1 Accounting Policies:**

**Policies relating to the production of the accounts**

**Basis of Preparation**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and The FRS 102 Statement of Recommended Accounting Practice 2015 (The SORP 2015) and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with FRS102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, The Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord to current best practice.

**Policies Relating to categories of income and income recognition.**

**Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

**Policies relating to expenditure on goods and services provided to the charity**

**Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event and when it is more likely than not that a transfer of economic benefits will be required in settlement and when the amount of the obligation may be measured or reliably estimated.

**2 Liability to Taxation**

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

**3 Staff Costs and emoluments**

Neither the 3 trustees or any persons connected with them have received any remuneration from the charity or any related entity in the current period.

<b>4 Creditors: Amounts due within one year</b>	<b>2019</b>
	<b>£</b>
Accruals	<u>23,626</u>



**Mercy 4 All Foundation Limited**  
**Notes to the accounts for the year ended**  
**31 January 2019**

**5        The purpose for which funds are held by the Charity are:**

All funds are available for the furtherance of the charity's objectives.