REGISTERED CHARITY NUMBER: 1165811

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 December 2025 for Hand of Mercy

Hand of Mercy

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the Year Ended 31 December 2025

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Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1165811

Principal address
15 Prince Charles Close
Southwick
West Sussex
BN42 4PQ

Trustees
Mr H Abadeer – Chairman
Mr E Abadeer - Treasurer
Mr M Manon - Secretary
Mr M Abadeer
Mr R Abadi
Mr. A Girgis
Mrs. G Habashi

Independent examiner
J Botham
FCCA, FAIA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Hand of Mercy

Report of the Trustees
for the Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES
Significant activities

The objectives of the charity as it is stated in its governing document are:

a- The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of education, training, health care projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
b- The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.
c- To act as resource for young people by providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals.

In this year the charity, carried out efforts were made to:

i. Continue to introduce the charity with its constitutional objects to the community, and open its member ship for individuals.
ii. The Trustees of the previous continued as board of directors for the charity, and resumed their assigned responsibilities

iii. Arrange for charitable activity in line with the Hand of Mercy objectives, and giving regard to the Charity Commission's guidance on public benefit.

The board of Trustees discussed ways and means for the fundraising and agreed on, personal donations of the community members, donations during social events, on line donations, charity boxes, as well as applying for grants from other charitable institutions, and Associations.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The performance and the achievement during this year may be summarised as follows:

i. Managing to the board activities with the up mentioned Trustees.
ii. Agree about regular monthly meeting for the board of Trustees
iii. Re-assign trustees for the different responsibilities.
iv. Receiving £20,205(Twenty Thousand and Two Hundred and Five Punds) as donation by bank Transfer and cash.
v. As for other activities, the ongoing weekly Arabic class project continued, and the social activities of the monthly family gathering, which was established in the year 2024, also continued with better performance and attendance
vi. The up mention donations raised to support the affect people of the Sudan War Crisis and to meet on going debt required for the settlement of the instalments of 150 KVA Electric Generator, requested and delivered to St. Mark Coptic Hospital – Khartoum, with total value $29,000.00 (Twenty Nine Thousands US Dollars), of which 50% had been settle in the year 2023 and the balance was suspended due the Sudan war and may be paid in the future.
vii. The activity of serving food to the Homeless people in Brighton area were continued, the food were prepared by the families of the Charity's members and distributed by Trustees and other volunteers.
viii. Social event for Easter BBQ Day was arranged and equipped with Rides for adults and children, as well as tents, for the member of the community families. The event was attended by around 1200 family members of different ages, and all participated in different social activities.
ix. A reception for H.G. Anba Elya, Bishop of Khartoum and South of Sudan, was held at Assembly Hall, Worthing, to support people affected by the war in Sudan, including those affected and displaced in Egypt.

FINANCIAL REVIEW

Total Income	£20,205.00
Total Disbursements	£37,176.00
Total Deficit	£16,971.00

The financial year review may be summarised as follows:

The details of income are from online and cash donation £20,205.00, as stated in the accounts. The expenses, donation to St Mary & St Abraam Church – Brighton (£7,001.00), the Event of Easter Day Picnic for the community, the fund Raising Event in Assemble Hall (£16,311.26), Charity Shop Expenses (10294.81), Rent (£2,985.00) Stationery (£270.00), Sundry Expenses (£245.33) and other Bank Charges (£68.60). The deficit has been covered by balance brough forward from 2024 and the remaining balance is carried forward for the year 2025. The remaining balance is kept for any other activities and any unforeseen expenses..

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
H Abadeer - Trustee

Independent Examiner's Report to the Trustees of
Hand of Mercy

I report on the accounts for the year ended 31 December 2025 set out on pages five to eight

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with the 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 also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently 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 statements below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Josh Botham

J Botham
FCCA, FAIA

Date: 21 October 2026

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Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Year Ended 31.12.25 Unrestricted fund £	Year ended 31.12.24 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		20,205	35,009
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	-
Charitable activities			
General Fund		7,001	16,255
Total resources expended		30,175	-
NET INCOMING/(OUTGOING) RESOURCES		-16,971	18,754
RECONCILIATION OF FUNDS			
Total funds brought forward		35,531	16,777
TOTAL FUNDS CARRIED FORWARD		18,560	35,531

The notes form part of these financial statements

Hand of Mercy

Balance Sheet
At 31 December 2025

	Notes	31.12.25 Unrestricted Fund £	31.12.24 Total funds £
CURRENT ASSETS			
Cash at bank		18,560	35,531
NET CURRENT ASSETS		18,560	35,531
TOTAL ASSETS LESS CURRENT LIABILITIES		18,560	35,531
NET ASSETS		18,560	35,531
FUNDS	3		
Unrestricted funds		18,560	35,531
TOTAL FUNDS		18,560	35,531

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....
H Abadeer -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the period ended 31 December 2024.

Trustees' expenses
There were no trustees' expenses paid for the year ended 31 December 2025 nor for the period ended 31 December 2024.

3. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	35531	-16971	18560
TOTAL FUNDS	35531	-16971	18560

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20205	37176	-16971
TOTAL FUNDS	20205	37176	-16971

Comparatives for movement in funds

	Net movement in funds £	At 31.12.25 £
Unrestricted Funds		
General fund	-16,971	18,560
TOTAL FUNDS	-16,971	18,560

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,205	37,176	-16,971

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Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	Year Ended 31.12.25 £	Year Ended 31.12.24 £
INCOMING RESOURCES		
Voluntary income		
Grant	-	16,900
Donations	20,205	8,109
	20,205	35,009
Total incoming resources	20,205	35,009
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other Costs	-	-
Charitable activities		
Grants to institutions	7,001	11,200
Support costs		
Finance	69	55
Bank charges		
Other		
Rent	2,985	
Event	16,311	5.000
Charity Shop	10,295	
Stationery	270	
Sundry	245	
Total resources expended	37,176	16,255
5 Net (expenditure)/income	-16,971	18,754