CHILDREN OF ADAM

England & Wales · Charity number 1153244

Details

Other names	COA
Status	Registered
Legal form	Trust
Registered	2013-08-05
Register	View on the Charity Commission register

Contact

Address	228 Cromwell Road Peterborough PE1 2HG
Phone	03003210032
Email	info@childrenofadam.net
Website	www.childrenofadam.org

Activities

Objects: TO ADVANCE ISLAM FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEF BY RELIEVING THE NEEDS OF PEOPLE THROUGH ZAKAT, LILLAH AND SADAQAH FORMS OF MUSLIM CHARITY, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(I) DISTRIBUTING FOOD AND OTHER ITEMS AND SUPPLIES TO THE HOMELESS IN PARTICULAR IN PETERBOROUGH; (II) SUPPORTING THE CHARITABLE WORK OF CHARITIES IN THE UK AND OVERSEAS.

Activities: To advance Islam for the benefit of the public in accordance with the belief by relieving theneeds of people through Zakat, Lillah and Sadaqah charity; in particular but not exclusively by:(i)Distributing food and other items and lifesaving supplies to the homeless with a focus on thehomeless of Peterborough. (ii)Supporting the charitable work of registered charities in the UK and overseas.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Greece
- Jordan
- Lebanon
- Malawi
- Nepal
- Occupied Palestinian Territories
- Pakistan
- Tanzania
- Yemen
- Peterborough City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,395,750	£2,203,790	£742,117	9
2024-08-31	£1,843,214	£1,721,043	£550,157	11
2023-08-31	£1,867,727	£1,713,083	£427,986	8
2022-08-31	£1,214,895	£1,472,031	£273,342	8
2021-08-31	£1,343,204	£1,197,228	£530,478	6
2020-08-31	£877,909	£670,325	£384,502	4

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Trustees

Name	Role	Appointed
SHUJAH SAKLAIN	Chair	2017-10-01
Azhar Mahmood Ahmed		2015-07-01
Dawood Hussain		2015-07-01
SAQIB REHMAN		2013-04-23

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CHILDREN OF ADAM

England & Wales - Charity number 1153244

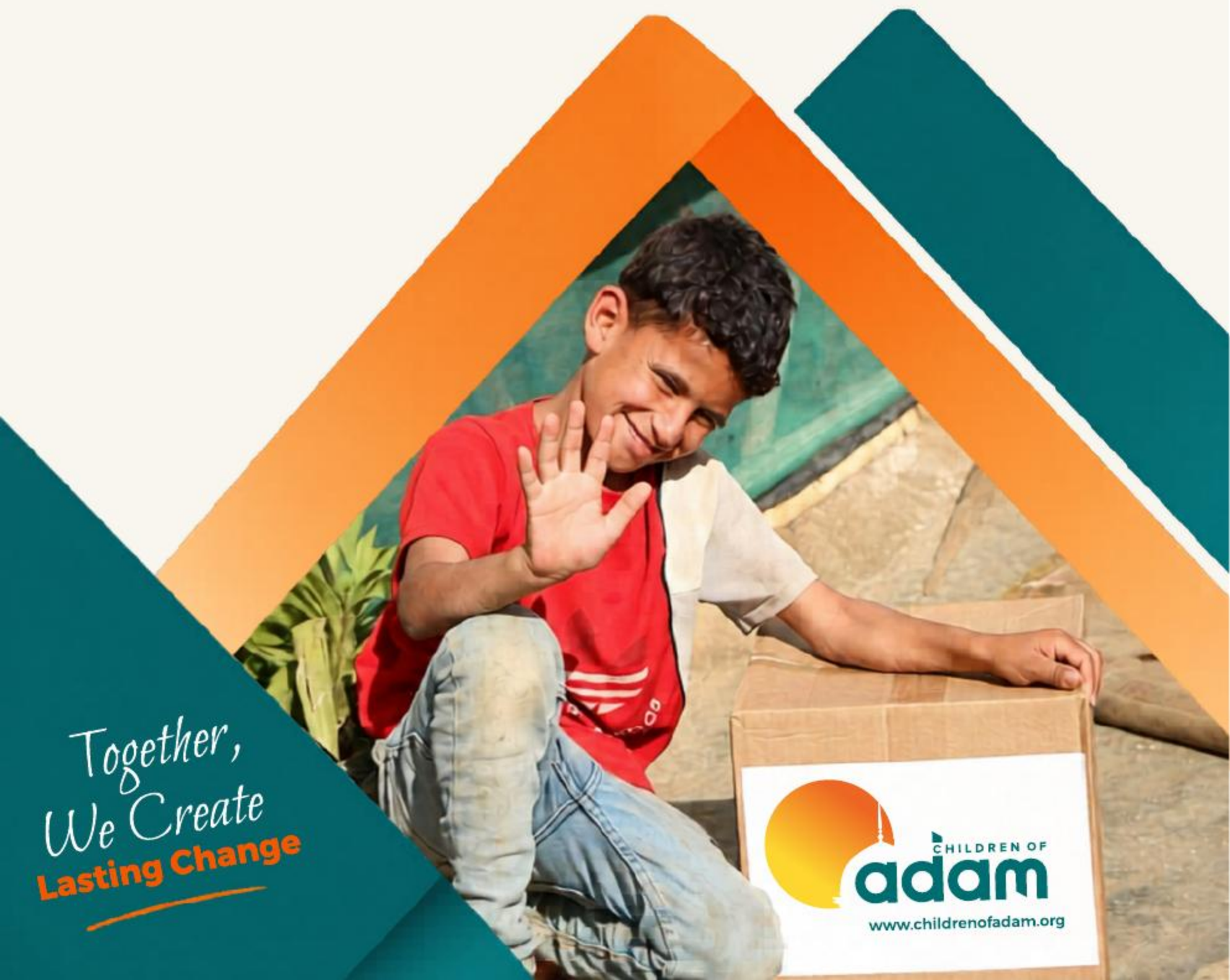
Accounts

CHILDREN OF adam

www.childrenofadam.org

ANNUAL REPORT

OF THE YEAR ENDED 31 AUGUST 2025



Contents







What's inside?

Financial Review	1
Our Mission and Vision	4
Core Areas of Focus	5
Global Projects Highlights	7
Impact Summary 2025	9
Trustees Annual Report	11
Audit Report	13
Statement of Financial activities	18
Balance Sheet	19
Cash Flow Statement	20
Notes to the Cash Flow Statements	21
Detailed Statement	28

FINANCIAL REVIEW

RESERVES POLICY

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations. Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of six months. In the Trustees' view this would need to be extended to nine months in the future so as to be able to deliver more projects directly. Restricted funds are maintained to make sure that the delivery of these vital projects is not disrupted due to unexpected rise in costs or fall in income. Where achievable the funds are dispensed to their related projects as soon as possible.

The charity has been funded by the generous donations of its supporters and the associated Gift Aid.
The charity has managed to increase its profile from its work in the community this year and have raised public support.

FUTURE PLANS

In response to the ongoing cost of living crisis, particularly here in the UK, we plan to expand our support efforts—focusing especially on the Peterborough area. Our priorities include improving access to education through collaboration with Iqra Academy, and enhancing support for local community and youth initiatives, such as boxing clubs and other active sports programmes.

On a global level, the Trustees aim to continue and expand the charity's existing projects. This includes increasing the delivery of humanitarian aid and exploring new initiatives such as the installation of hand pumps, the distribution of food aid, and the development of shelter homes to assist vulnerable communities around the world.

STRUCTURE, GOVERNANCE, AND RISK MANAGEMENT

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

Children of Adam (COA) was established on 11th December 2012 to meet the need for providing food and other provisions to the homeless particularly in Peterborough and also supporting projects of registered charities in the UK and overseas.

Children of Adam operated as an unregistered voluntary organisation. It constituted a trust deed on 11/07/2013 in view of registering with the Charity Commissioners. On 05/08/2013 Children of Adam was granted registration as an unincorporated charity (Charity Number 1153244).

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

When the charity identifies the need for new trustees. This is done if vacancies have arisen through resignations, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively. The process includes potential new trustees completing a skills audit and signing a declaration of eligibility to become a trustee after which existing trustees will meet formerly to discuss the application before deciding to appoint any individual to the board.

RELATED PARTIES

The charity works with Peterborough Muslim Education Trust charity no. 1136767 [PMET), both charities share a common trustee. PMET provides a homeless shelter and educational services for Syrian refugees. In addition to working with PMET COA supports the charitable work of registered charities in the UK for delivery of aid overseas to areas where COA currently does not implement the delivery of the project itself and/or has no volunteers or staff based overseas. Grant making is done through Memorandum's of Understanding with registered charities.

Occasionally Trustees may go over with partner organisations to oversee the projects its donors have contributed for to ensure funds were applied consistently to donor intentions and to take part in the delivery and distribution effort.

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.

Children of Adam Program Risk Management Framework ensures the Know Your Partner identification, verification and intended end users benefit through a set of described due-diligence procedures as per the standards of the charity commission guidance.

As part of our accountability to our donors, legal compliance and beneficiary, Children of Adam through different instruments ensures that project implementing partners are acting in a manner conducive to achieve our essential purpose of charitable work. This involves reviewing the following areas:

- Propose projects that respond to the needs, rights and interests of poor and marginalised women and men and involve them in identifying these, building on their own capacity
- Partners are capable of achieving significant positive change for poor and marginalised people demonstrate a clear vision for their work, compatible with Children of Adam's
- Partners demonstrate transparent governance and management
- Partners must be aware of the Red Cross principles, and SPHERE and HAP standards in any emergency work.

In addition to this we have policies in place like: Safeguarding, health & safety, risk assessment and more.

Annual Report for the Year Ended 31 August 2025

STATEMENT OF PUBLIC BENEFIT

The Trustees confirm that they have complied to the best of their abilities with their duty to have due regard to the guidance on public benefit published by the Charity Commission. The charity's activities are all aimed at advancing its charitable objectives for the public good. This includes the provision of services, relief efforts, and community development work that directly benefit disadvantaged individuals and communities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

AUDIT REPORT (SUMMARY)

The independent auditor has issued an opinion on the charity's financial statements for the year ended 31 August 2025. The audit was conducted in accordance with international Standards on Auditing (UK), and the auditor confirmed that the financial statements provide a true and fair view of the charity's financial activities and position. No material misstatements or irregularities were identified.
The audit also confirmed that the information provided in the Trustees' Report is consistent with the financial statements.

OUR MISSION

Children of Adam is a UK-based international humanitarian charity guided by Islamic values of compassion, dignity, and social justice. Our mission is to serve humanity without discrimination—regardless of race, religion, or gender—by delivering emergency aid, supporting sustainable development, and providing ongoing assistance to those most in need.

Since our establishment in 2013, we have remained dedicated to tackling poverty, relieving hardship, and empowering communities with the resources and opportunities needed to build better futures. What began in Peterborough, UK, has grown into a global effort supporting vulnerable populations across Africa, Asia, the Middle East, and Europe.

VISION AND VALUES

Our vision is a world where everyone has access to fundamental human rights, including clean water, food, shelter, education, and healthcare. We work towards eliminating poverty and injustice by:

- Maintaining transparency and building trust
- Ensuring accountability in all charitable contributions
- Promoting long-term, sustainable solutions
- Responding swiftly in times of crisis
- Upholding the Islamic principles of Zakat, Sadaqah, and Lillah



CORE AREAS OF FOCUS

1. EMERGENCY RELIEF

We respond quickly to natural disasters, conflicts, and humanitarian crises by delivering essential aid such as


MEDICAL AID


CLEAN WATER


HYGIENE KITS


FOOD


SHELTER

Our emergency work has supported communities affected by earthquakes in Indonesia, conflict in Gaza, and displacement across Yemen, Jordan, and Lebanon.

2. FOOD SECURITY & NUTRITION

Hunger remains a critical global challenge. Our food programmes aim to combat this through:

- Distributing food parcels in over 10 countries
- Operating daily bread programmes in Pakistan and Lebanon
- Delivering weekly Jummah feeding initiatives
- Providing Qurbani and Ramadan food packs during key Islamic periods

These efforts prioritise orphans, widows, the elderly, disabled individuals, and displaced families, often reaching thousands in a single distribution.

3. WATER, SANITATION & HYGIENE (WASH)

Access to clean water is vital for health and wellbeing. Our initiatives focus on reducing waterborne diseases and improving sanitation by:

- Installing water pumps, deep wells, and solar-powered systems in Pakistan
- Supplying clean drinking water during emergencies
- Promoting hygiene awareness within communities

4. SHELTER & HOUSING

We support families living in unsafe conditions by providing secure and dignified housing. Our projects include:

- Constructing permanent homes in Pakistan
- Providing temporary shelters during emergencies
- Delivering winterised accommodation for refugees

Each home is built with essential facilities such as sanitation, kitchens, and basic furnishings to ensure safety and dignity.

5. EDUCATION & ORPHAN CARE

Education plays a vital role in breaking the cycle of poverty. Our initiatives include:

- Supporting street children's education programmes in Pakistan
- Sponsoring orphans with access to food, clothing, education, and healthcare
- Building and equipping schools in underserved areas
- Providing Qur'an and Islamic education through dedicated centres

6. HEALTHCARE SERVICES

We deliver essential healthcare to underserved and vulnerable communities through:

- Ambulance services and mobile clinics in Pakistan
- Cleft lip and palate surgeries in Multan
- Maternal and child healthcare programmes in Sri Lanka
- Free health camps offering consultations and medication

7. ECONOMIC EMPOWERMENT & LIVELIHOODS

We believe in long-term solutions that promote independence. Our livelihood programmes include:

- Providing tools such as sewing machines, livestock, and farming kits
- Offering vocational training and skills development
- Supporting small business start-ups for widows and young people
- Delivering microfinance and income-generating opportunities





GLOBAL PROJECT HIGHLIGHTS

UNITED KINGDOM (PETERBOROUGH)

- Distributed over 100,000 meals, clothing items, and bedding
- Supported Top Yard Boxing Club, benefiting over 100 young people weekly
- Assisted Iqra Academy, the first full-time independent Islamic girls' secondary school in Peterborough

PAKISTAN

- Delivered water projects, shelter homes, ambulance services, and surgeries
- Distributed Ramadan food packs and facilitated Fidya/Kaffara programmes
- Supported education initiatives, masjid construction, and solar lighting

GAZA, PALESTINE

- Delivered emergency aid including food, hygiene kits, and clothing
- Supplied clean water and distributed wheelchairs
- Supported orphans and injured children

LEBANON

- Provided daily bread for refugees and vulnerable families
- Distributed food parcels and hygiene kits
- Delivered winter survival support







YEMEN



- Implemented nutrition programmes for vulnerable groups
- Delivered emergency food aid and clean water
- Provided shelter and winter assistance

Malawi



- Facilitated animal Sadaqah and Aqeeqah distributions
- Provided hot meals to those in need

Nepal & Indonesia



- Delivered Eid food aid and Qurbani distributions
- Responded to emergencies following natural disasters
- Supported education and healthcare initiatives

ISLAMIC GIVING PROGRAMS

We facilitate donations in line with Islamic obligations:

- Zakat
- Sadaqah
- Sadaqatul Fitr
- Fidya & Kaffara
- Qurbani
- Aqeeqah

All donations are handled with care and transparency, and donors are kept informed of the impact of their contributions.

IMPACT SUMMARY (2025)

Over **200,000** individuals supported with food across 10 countries



Hundreds of homes built or improved



Numerous **children** supported through **education** and orphan care programmes



Dozens of **masjids, water wells,** and community projects completed



Tree-planting initiatives contributing to environmental sustainability



Active operations across **Asia, Africa, the Middle East, and the UK**



IMPACT SUMMARY (2025)

TOTAL NO. OF BENEFICIARIES PER COUNTRY

Pakistan	226,333
Malawi	1,350
Nepal	201,969
Palestine	109,000
Lebanon	15,339
Yemen	2,000
Sri Lanka	5,000
The Gambia	9000
Indonesia	12,000
UK	287
Total no. of Beneficiaries	**308,107**

How You Can Help

- **Donate:** Support our appeals through our secure website
- **Fundraise:** Organise community events and campaigns
- **Sponsor an Orphan:** Provide life-changing monthly support
- **Volunteer:** Get involved in local initiatives and events
- **Raise Awareness:** Share our mission and amplify our impact

Visit: https://childrenofadam.org

FINAL WORDS

Children of Adam is more than a charity—it is a movement rooted in compassion, unity, and hope. Every meal provided, every home built, and every life supported brings us closer to a world defined by dignity, justice, and care for all.

TRUSTEES ANNUAL REPORT

The trustees present their report with the audited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number: 1153244

Principal address

228 Cromwell Road, Peterborough PE1 2HG

Key Management Personnel

Munir Bhimani

Waqqas Rehman

Trustees

Saqib Rehman Trustee

Shujah Saklain (Chair) Trustee

Dawood Hussain FCMA CGMA Trustee

Azhar Mahmood Ahmed DipHE Trustee

Reference And Administrative Details

Auditors

Hamilton Coopers

Chartered Accountants

Registered Auditors

66 Earl Street

Maidstone

Kent

ME14 1PS

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

Approved by order of the board of trustees on 04/06/2026 and signed on its behalf by:

Abu Abdullah6 (Jun 4, 2026 11:09:55 GMT+1)

.....

Saqib Rehman - Trustee

AUDIT REPORT

Report of the Independent Auditors to the Trustees of Children of Adam

Opinion

We have audited the financial statements of Children of Adam (the 'charity') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
  Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the yearend for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern.
- If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.

- If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

Date: .....

Statement of Financial Activities for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	607,684	1,788,066	2,395,750	1,843,214
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	3	133,944		133,944	183,279
Charitable activities	4				
Food Aid			484,342	484,342	278,355
Education			202,761	202,761	46,471
Eid Gifts			12,015	12,015	12,429
Emergency & Medical Appeal			66,682	66,682	333,196
Empowerment projects			151,642	151,642	21,221
Masjid			66,108	66,108	27,227
Orphans & Shelter			295,965	295,965	270,437
Water			204,691	204,691	90,332
Winter Relief			83,157	83,157	40,000
Support Cost		162,028	239,640	401,668	384,179
General		100,815		100,815	33,918
Other					
Total		396,787	1,807,003	2,203,790	1,721,043
NET INCOME/(EXPENDITURE)		210,898	(18,938)	191,960	122,171
Transfer between Funds		-	-	-	-

	Unrestricted funds Notes	£	Restricted funds £	£	31.8.25 Total funds £	31.8.24 Total funds
RECONCILIATION OF FUNDS						
Total funds brought forward		325,644	224,513		550,157	427,986
TOTAL FUNDS CARRIED FORWARD		536,542	205,575		742,117	550,157

Balance Sheet 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	10	-	4,044	4,044	4,552
CURRENT ASSETS					
Debtors	11	2,629	118,617	121,246	12,123
Cash at bank and in hand		543,088	282,340	825,428	702,559
		545,717	400,957	946,674	714,682
CREDITORS					
Amounts falling due within one year	12	(9,175)	(199,426)	(208,601)	(169,077)
NET CURRENT ASSETS		536,542	201,531	738,073	545,605
TOTAL ASSETS LESS CURRENT LIABILITIES		536,542	201,531	738,073	545,605
NET ASSETS		536,542	205,575	742,117	550,157
FUNDS	13				
Unrestricted funds				536,542	224,513
Restricted funds				205,575	325,644
TOTAL FUNDS				742,117	550,157

The financial statements were approved by the Board of Trustees and authorised for issue on 04/06/2026 ..... and were signed on its behalf by:

Abu Abdullah6 (Jun 4, 2026 11:09:55 GMT+1)

.....

Saqib Rehman - Trustee

Cash Flow Statement for the Year Ended 31 August 2025

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities			
Cash generated from operations	1	123,709	86,293
Net cash (used in)/provided by operating activities		123,709	86,293
Cash flows from investing activities			
Purchase of tangible fixed assets		(840)	(3,697)
Net cash used in investing activities		-	-
Change in cash and cash equivalents in the reporting period		122,869	82,596
Cash and cash equivalents at the beginning of the reporting period		702,559	619,962
Cash and cash equivalents at the end of the reporting period		825,428	702,558

Notes to the Cash Flow Statement for the Year Ended 31 August 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.25 £	31.8.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	191,960	122,171
Adjustments for:		
Depreciation charges	1,348	1,518
Decrease/(increase) in debtors	(109,123)	(10,218)
Increase/(decrease) in creditors	39,524	(27,178)
Net cash (used in)/provided by operations	123,709	86,293

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	702,559	122,869	825,428
Total	702,559	122,869	825,428

Notes to the Financial Statements for the Year Ended 31 August 2025

1- ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	25% Reducing balance
Fixtures and Fittings	25% Reducing balance

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.

Notes to the Financial Statements for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations & Grants	2,395,750	1,843,214

3. RAISING DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Fundraising costs	133,944	182,279

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support Costs (See note 6)	Totals
	£	£	£
Fund Raising Cost		133,944	133,944
Food Aid	484,342		484,342
Education	202,761		202,761
Eid Gifts	12,015		12,015
Emergency & Medical Appeal	66,682		66,682
Empowerment projects	151,642		151,642
Masjid	66,108		66,108
Orphans & Shelter	295,965		295,965
Water	204,691		204,691
Winter Relief	83,157		83,157
Support Cost		401,668	401,668
General	100,815		100,815
	1,668,178	535,612	2,203,790

Notes to the Financial Statements for the Year Ended 31 August 2025

5. GRANTS PAYABLE

	31.8.25	31.8.24
Food Aid	484,342	278,355
Education	202,761	46,471
Eid Gifts	12,015	12,429
Emergency & Medical Appeal	66,682	333,196
Empowerment projects	151,642	21,221
Masjid	66,108	27,227
Orphans & Shelter	295,965	270,437
Water	204,691	90,332
Winter Relief	83,157	40,000
General	100,815	33,918
	1,668,178	1,153,585

The total grants paid to institutions during the year was as follows:

	31.8.25	31.8.24
	£	£
	1,668,178	1,153,585

Notes to the Financial Statements for the Year Ended 31 August 2025

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
General	45,316	10,803	15,593

	Fund Raising £	Other £	Governance costs £	Totals £
General	133,944	63,506	35,060	304,222

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

	31.8.25 £	31.8.24 £
Wages and salaries	216,805	250,021
Social security costs	10,241	16,519
Other pension costs	4,344	4,225
	231,391	270,765

The average monthly number of employees during the year was as follows:

31.8.25	31.8.24
9	8

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

None of the Key management personal of the charity is on the payroll.

Notes to the Financial Statements for the Year Ended 31 August 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	429,213	1,414,002	1,843,215
EXPENDITURE ON			
Raising funds			
Raising donations and legacies	183,279	-	183,279
	183,279	-	183,279
Charitable activities			
Domestic Violence Support		-	-
Food Aid		278,355	278,355
Education		46,471	46,471
Eid			
Gifts		12,429	12,429
Emergency & Medical Appeal		333,196	333,196
Empowerment projects		21,221	21,221
Masjid		27,227	27,227
Orphans & Shelter		270,437	270,437
Water		90,332	90,332
Winter Relief		40,000	40,000
Support Cost	295,233	272,225	567,458
General	33,918		33,918
Total	329,151	1,391,893	1,904,323
NET INCOME/(EXPENDITURE)	100,062	22,109	122,171
Transfers between funds	(90,595)	90,595	-
Net movement in funds	9,467	112,704	122,171
Total funds brought forward	215,046	212,940	427,986
TOTAL FUNDS CARRIED FORWARD	**224,513**	**325,644**	**550,157**

Notes to the Financial Statements for the Year Ended 31 August 2025

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2024	1,328	7,862	9,100
Additions	-	840	840
At 31 August 2025	1,328	8,702	9,940
DEPRECIATION			
At 1 September 2024	430	4,118	4,548
Charge for year	202	1,146	1,348
At 31 August 2025	632	5,264	5,896
NET BOOK VALUE			
At 31 August 2025	606	3,438	4,044
At 31 August 2024	808	3,744	4,552

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade debtors	118,617	9,900
Payments on account	-	-
Prepayments	2,629	2,223
	121,246	12,123

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Trade creditors	199,426	159,770
Taxation and social security	3,558	4,285
Other creditors	5,617	5,022
	208,601	169,077

13. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	Transfers between funds	At 31.8.25
	£	£	£	£
Unrestricted fund	224,513	210,898	101,131.00	536,542
Restricted fund	325,644	(18,938)	(101,131.00)	205,575
TOTAL FUNDS	550,157	191,960	-	742,117

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

	Incoming resources	Resource expanded	Transfers b/w funds	Movement in funds
	£	£	£	£
Unrestricted Funds Unrestricted Funds	607,684	(396,787)	-	210,897
Restricted Funds Restricted Funds	1,788,066	(2,203,790)	-	18,937
Total Funds	2,395,750	(2,203,790)	-	191,960

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
Unrestricted fund	215,046	100,062	(90,595)	224,513
Restricted funds				
Restricted fund	212,940	22,109	90,595	325,644
TOTAL FUNDS	427,986	122,171	-	550,157

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	429,213	(329,151)	100,062
Restricted funds			
Restricted fund	1,414,002	(1,391,892)	22,109
TOTAL FUNDS	1,843,215	(1,721,043)	122,171

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
Unrestricted fund	215,046	310,960	10,536	536,542
Restricted funds				
Restricted fund	212,940	3,171	(10,536)	205,575
TOTAL FUNDS	427,986	314,131	-	742,117

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

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	1,036,897	(725,937)	310,961
Restricted funds			
Restricted fund	3,202,068	(3,198,899)	3,170
TOTAL FUNDS	4,238,965	(3,924,833)	314,131

CHILDREN OF adam

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228 Cromwell Road, PE1 2HG

Registered Charity No. 1153244

@childrenofadamuk

CHILDREN OF ADAM

England & Wales - Charity number 1153244

Accounts

CHILDREN OF adam

www.childrenofadam.org

ANNUAL REPORT

OF THE YEAR ENDED 31 AUGUST 2024



Contents







What's inside?

Financial Review	1 - 3
Our Mission and Vision	4
Core Areas of Focus	5 - 6
Global Projects Highlights	7 - 8
Impact Summary 2024	9 - 10
Trustees Annual Report	11 - 12
Audit Report	13 - 17
Statement of Financial activities	18
Balance Sheet	19
Notes to the accounts	20 - 28
Statement of cash flows	29

FINANCIAL REVIEW

RESERVES POLICY

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations. Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of six months. In the Trustees' view this would need to be extended to nine months in the future so as to be able to deliver more projects directly. Restricted funds are maintained to make sure that the delivery of these vital projects is not disrupted due to unexpected rise in costs or fall in income. Where achievable the funds are dispensed to their related projects as soon as possible.

The charity has been funded by the generous donations of its supporters and the associated Gift Aid. The charity has managed to increase its profile from its work in the community this year and have raised public support.

Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of three months. In the Trustees' view this would need to be extended to six months in the future to be able to deliver more projects directly.

FUTURE PLANS

In response to the ongoing cost of living crisis, particularly here in the UK, we plan to expand our support efforts—focusing especially on the Peterborough area. Our priorities include improving access to education through collaboration with Iqra Academy, and enhancing support for local community and youth initiatives, such as boxing clubs and other active sports programmes.

On a global level, the Trustees aim to continue and expand the charity's existing projects. This includes increasing the delivery of humanitarian aid and exploring new initiatives such as the installation of hand pumps, the distribution of food aid, and the development of shelter homes to assist vulnerable communities around the world.

STRUCTURE, GOVERNANCE, AND RISK MANAGEMENT

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.
Children of Adam (COA) was established on 11th December 2012 to meet the need for providing food and other provisions to the homeless particularly in Peterborough and also supporting projects of registered charities in the UK and overseas.
Children of Adam operated as an unregistered voluntary organisation. It constituted a trust deed on 11/07/2013 in view of registering with the Charity Commissioners. On 05/08/2013 Children of Adam was granted registration as an unincorporated charity (Charity Number 1153244).

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

When the charity identifies the need for new trustees. This is done if vacancies have arisen through resignations, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively. The process includes potential new trustees completing a skills audit and signing a declaration of eligibility to become a trustee after which existing trustees will meet formerly to discuss the application before deciding to appoint any individual to the board.

RELATED PARTIES

The charity works with Peterborough Muslim Education Trust charity no. 1136767 (PMET), both charities share a common trustee. PMET provides a homeless shelter and educational services for Syrian refugees.

In addition to working with PMET COA supports the charitable work of registered charities in the UK for delivery of aid overseas to areas where COA currently does not implement the delivery of the project itself and/or has no volunteers or staff based overseas. Grant making is done through Memorandum's of Understanding with registered charities.

Occasionally Trustees may go over with partner organisations to oversee the projects its donors have contributed for to ensure funds were applied consistently to donor intentions and to take part in the delivery and distribution effort.

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.

Children of Adam Program Risk Management Framework ensures the Know Your Partner identification, verification and intended end users benefit through a set of described due-diligence procedures as per the standards of the charity commission guidance.

As part of our accountability to our donors, legal compliance and beneficiary, Children of Adam through different instruments ensures that project implementing partners are acting in a manner conducive to achieve our essential purpose of charitable work. This involves reviewing the following areas:

- Propose projects that respond to the needs, rights and interests of poor and marginalised women and men and involve them in identifying these, building on their own capacity
- Partners are capable of achieving significant positive change for poor and marginalised people demonstrate a clear vision for their work, compatible with Children of Adam's
- Partners demonstrate transparent governance and management
- Partners must be aware of the Red Cross principles, and SPHERE and HAP standards in any emergency work.

In addition to this we have policies in place like: Safeguarding, health & safety, risk assessment and more.

STATEMENT OF PUBLIC BENEFIT

The Trustees confirm that they have complied to the best of their abilities with their duty to have due regard to the guidance on public benefit published by the Charity Commission. The charity's activities are all aimed at advancing its charitable objectives for the public good. This includes the provision of services, relief efforts, and community development work that directly benefit disadvantaged individuals and communities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

AUDIT REPORT (SUMMARY)

The independent auditor has issued an opinion on the charity's financial statements for the year ended 31 August 2024. The audit was conducted in accordance with International Standards on Auditing (UK), and the auditor confirmed that the financial statements provide a true and fair view of the charity's financial activities and position. No material misstatements or irregularities were identified.
The audit also confirmed that the information provided in the Trustees' Report is consistent with the financial statements.

OUR MISSION

Children of Adam is a UK-based international humanitarian charity inspired by Islamic values of compassion, dignity, and social justice. Our mission is to serve humanity regardless of race, religion, or gender, by providing emergency relief, sustainable development programs, and ongoing support to the world's most vulnerable people.

Since our inception in 2013, we've remained committed to fighting poverty, alleviating suffering, and empowering communities with the tools they need to transform their futures—starting from our roots in Peterborough, UK, to disaster- and poverty-stricken communities across Africa, Asia, the Middle East, and Europe.

VISION AND VALUES

Our vision is to create a world where every individual has access to basic human rights—clean water, food, shelter, education, and healthcare. We work to build a future free from poverty and oppression by:

- Upholding transparency and trust
- Practicing accountability in every donation
- Committing to long-term sustainability
- Acting with urgency in crisis
- Honouring the Islamic principles of Zakat, Sadaqah, and Lillah



CORE AREAS OF FOCUS

1. EMERGENCY RELIEF

We respond rapidly to natural disasters, conflicts, and humanitarian emergencies, delivering essentials like:



We have supported victims of earthquakes in Indonesia, war-affected civilians in Gaza, and internally displaced refugees in Yemen, Jordan, and Lebanon.

2. FOOD SECURITY & NUTRITION

Hunger continues to be one of the gravest challenges of our time. Our efforts include:

- Food parcel distribution in over 10 countries
- Daily bread production in Pakistan & Lebanon
- Jummah Feeding initiatives every Friday in multiple countries
- Qurbani and Ramadan food packs distributed during sacred Islamic months

We ensure our food programs reach orphans, widows, the elderly, the disabled, and displaced families —often serving thousands per distribution.

3. WATER & SANITATION (WASH)

Water scarcity continues to affect millions. Our water-focused initiatives aim to reduce waterborne diseases and improve hygiene by:

- Installing hand pumps, deep water wells, and solar-powered filtration systems in Pakistan
- Providing bottled water during emergencies
- Educating communities on sanitation and hygiene practices

4. SHELTER & HOUSING PROJECTS

Families living in unsafe and unsanitary conditions are prioritized through our shelter appeal. We build:

- Brick-built homes in Pakistan
- Temporary housing structures for emergency-affected families
- Winterization shelters for refugees in freezing conditions

We construct home's equipped with sanitation facilities, kitchens, and bedding essentials to restore dignity and security.

5. EDUCATION & ORPHAN CARE

We believe education is the key to breaking the cycle of poverty. Our educational support includes:

- Street Children Education programs in Pakistan
- Orphan sponsorship programs providing food, clothing, education, and healthcare
- School construction and resources in underserved areas
- Qur'an education and religious learning in Islamic centres

6. Healthcare Services

Access to medical support is vital, especially in rural and war-affected regions. Our healthcare services include:

Ambulance services and mobile clinics in Pakistan

- Cleft lip and palate surgeries in Multan
- Maternal healthcare and child immunization programs in Sri Lanka
- Health camps offering free checkups and medications

7. ECONOMIC EMPOWERMENT & LIVELIHOODS

Beyond aid, we empower individuals through self-sufficiency. Our economic upliftment programs include:

- Providing sewing machines, livestock, and agriculture kits
- Training in vocational skills, craftsmanship, and entrepreneurship
- Setting up small businesses for widows and youth
- Microfinance and income-generation support for long-term security





GLOBAL PROJECT HIGHLIGHTS

UNITED KINGDOM (PETERBOROUGH)

- Since our inception Over 80,000 meals, clothes, and bedding items distributed
- Support to Top Yard Boxing Club benefiting 100+ youth weekly
- Assistance to Iqra Academy a non-profit making organisation, the first full-time Independent Islamic girls' secondary School to be established in the historical city of Peterborough.

PAKISTAN

- Water pumps, shelters, ambulance services, cleft lip surgeries
- Ramadan food packs, Fidya/Kaffara programs
- Street education projects and masjid construction and solar lighting
- Shelter Homes
- Masjids
- Schools

GAZA, PALESTINE

- Emergency truck supplies (food, hygiene kits, clothing)
- Clean water tankers and wheelchair distribution
- Support to orphans and injured children

LEBANON

- Daily bread distribution to the poor and refugees
- Food parcels and hygiene kits
- Winter survival packs

YEMEN

- Nutrition programs for children and elderly
- Emergency food aid, water distribution
- Shelter and winter packs



MALAWI

- Animal Sadaqah/Aqeeqah meat distribution
- Hot meals



NEPAL & INDONESIA

- Eid food aid and Qurbani
- Emergency relief following disasters
- Educational and healthcare outreach

ISLAMIC GIVING PROGRAMS

We facilitate donations in line with Islamic obligations:

- Zakat
- Sadaqah
- Sadaqatul Fitr
- Fidya & Kaffara
- Qurbani
- Aqeeqah

Each donation is channelled with complete care, and we ensure donors are updated with the outcomes of their generosity.



IMPACT SUMMARY (2024)

Over 100,000 people fed across 15 countries

Thousands of homes built or improved

Active in Asia, Africa, the Middle East, and Europe

Hundreds of children sponsored for education and care

Dozens of masjids, wells, and water projects completed

HOW YOU CAN HELP

Donate Online: Contribute to any appeal via our secure website
Fundraise: Organize charity walks, bake sales, or campaigns
Sponsor an Orphan: Transform a child's life with monthly care
Volunteer: Support our events or community drives in the UK
Share & Advocate: Spread the message of compassion and aid

Visit: [childrenofadam.org]



IMPACT SUMMARY (2024)

TOTAL NO. OF BENEFICIARIES PER COUNTRY

Pakistan	130,601
Malawi	3300
Nepal	70,810
Morocco	960
Libya	600
Palestine	82,738
Lebanon	5,074
Yemen	2,930
Syria	2,222
Sri Lanka	1,998
Sierra Leone	2994
Jordan	17401
Tanzania	600
Indonesia	40
Bangladesh	1,800
Total no. of Beneficiaries	308,107

FINAL WORDS

Children of Adam is more than a charity—it's an organisation of mercy, solidarity, and hope. Every project we initiate, every child we educate, every family we feed—brings us one step closer to a world of justice and compassion.

TRUSTEES ANNUAL REPORT

The trustees present their report with the audited financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1153244

Trustees

The following trustees served during the year:
A.M. Ahmed
D. Hussain
S. Rehman
S. Saqlain

Auditor

Hamilton Coopers
Chartered Accountants
66 Earl Street
Maidstone Kent ME14 1PS

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
The law applicable to charities requires the charity trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed,
- subject to any material departures disclosed and explained in the financi statements;
- prepare the financial statements on the going concern basis unless it is
- inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities

TRUSTEES ANNUAL REPORT

Statement of disclosure of information to auditor

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

Signed on behalf of the charity's trustees on...05/07/2025.....

Saqib Rehman SAqib Rehman
SAqib Rehman (May 7, 2025 17:00 GMT+1)
Trustee









AUDIT REPORT

Independent Auditor's Report to the Trustees of Children of Adam

Opinion

We have audited the accounts of Children of Adam (the 'charity') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

• give a true and fair view of the state of the charity's affairs as at 31 August 2024 ,and of its profit/loss for the year then ended;

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least 12 months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information,we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement found in the trustees' report, the trustees are responsible for the preparation of accounts which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed under the Charities Act 2011, s. 145 and report in accordance with the regulations made under the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

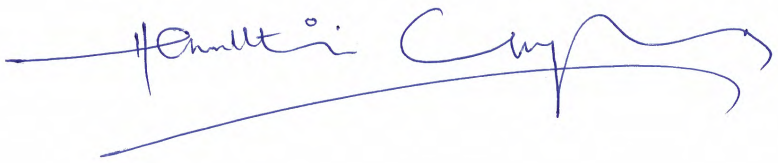
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hamilton Coopers
Chartered Accountants
66 Earl Street
Maidstone Kent ME14 1PS

Signed on 05/08/2025

Hamilton Coopers is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	428,429	1,414,001	1,842,430	1,867,728
Other	4	784	-	784	-
Total		429,213	1,414,001	1,843,214	1,867,728
Expenditure on:					
Raising funds	5	183,279	-	183,279	146,522
Charitable activities	6	23,716	1,130,204	1,153,920	1,197,621
Other	7	111,620	272,224	383,844	368,942
Total		318,615	1,402,428	1,721,043	1,713,085
Net gains on investments		-	-	-	-
Net income	8	110,598	11,573	122,171	154,643
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		110,598	11,573	122,171	154,643
Other gains and losses					
Net movement in funds		110,598	11,573	122,171	154,643
Reconciliation of funds:					
Total funds brought forward		215,046	212,940	427,986	273,342
Total funds carried forward		325,644	224,513	550,157	427,985

BALANCE SHEET AT 31 AUGUST 2024

Charity No. 1153244		2024	2023
		£	£
Fixed assets			
Tangible assets	10	4,552	2,373
		4,552	2,373
Current assets			
Debtors	11	12,123	1,905
Cash at bank and in hand		702,559	619,962
		714,682	621,867
Creditors: Amount falling due within one year	12	(169,077)	(196,255)
Net current assets		545,605	425,612
Total assets less current liabilities		550,157	427,985
Net assets excluding pension asset or liability		550,157	427,985
Total net assets		550,157	427,986
The funds of the charity			
Restricted funds	13		
Restricted income funds		224,513	212,940
		224,513	212,940
Unrestricted funds	13		
General funds		325,644	215,046
		325,644	215,046
Reserves	13		
Total funds		550,157	427,986

Approved by the trustees on 05/07/2025 and signed on their behalf by:

SAqib Rehman

SAqib Rehman (May 7, 2025 17:00 GMT+1)

S. Rehman

Trustee

CHILDREN OF ADAM
NOTES TO THE ACCOUNTS

1- ACCOUNTING POLICIES

Basis of preparation

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

CHANGE IN BASIS OF ACCOUNTING OR TO PREVIOUS ACCOUNTS

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

FUND ACCOUNTING

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

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

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

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.
Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

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

NOTES TO THE ACCOUNTS

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	320,587	1,547,141	1,867,728
Total	320,587	1,547,141	1,867,728
Expenditure on:			
Raising funds	146,522	-	146,522
Charitable activities	25,197	1,172,424	1,197,621
Other	138,005	230,937	368,942
Total	309,724	1,403,361	1,713,085
Net income	10,863	143,780	154,643
Net income before other gains/(losses)	10,863	143,780	154,643
Other gains and losses:			
Net movement in funds	10,863	143,780	154,643
Reconciliation of funds:			
Total funds brought forward	204,183	69,159	273,342
Total funds carried forward	215,046	212,939	427,985

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
	428,429	1,414,001	1,842,430	1,867,728
	428,429	1,414,001	1,842,430	1,867,728

4 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
	784	784	-
	784	784	-

NOTES TO THE ACCOUNTS

5 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising trading costs			
	183,279	183,279	146,522
	183,279	183,279	146,522

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Expenditure on charitable activities				
	23,716	1,130,204	1,153,920	1,197,621
Governance costs				
	23,716	1,130,204	1,153,920	1,197,621

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	-	272,224	272,224	231,041
Motor and travel costs	15,616	-	15,616	12,690
Premises costs	21,711	-	21,711	12,967
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,518	-	1,518	790
General administrative costs	34,481	-	34,481	41,402
Legal and professional costs	38,294	-	38,294	70,052
	111,620	272,224	383,844	368,942

8 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,518	790

9 Staff costs

	2024	2023
Salaries and wages	250,021	212,910
Social security costs	16,519	15,046
Pension costs	4,225	2,981
	270,765	230,937

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

NOTES TO THE ACCOUNTS

10 **Tangible fixed assets**

	£	£
Cost or revaluation		
At 1 September 2023	5,403	5,403
Additions	3,697	3,697
At 31 August 2024	9,100	9,100
Depreciation and impairment		
At 1 September 2023	3,030	3,030
Depreciation charge for the year	1,518	1,518
At 31 August 2024	4,548	4,548
Net book values		
At 31 August 2024	4,552	4,552
At 31 August 2023	2,373	2,373

11 **Debtors**

	2024	2023
	£	£
Trade debtors	9,900	-
Prepayments and accrued income	2,223	1,905
	12,123	1,905

12 **Creditors:**
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	159,770	186,024
Other taxes and social security	4,285	5,437
Other creditors	822	594
Accruals	4,200	4,200
	169,077	196,255

NOTES TO THE ACCOUNTS

13 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 August 2024
	£	£	£	£
Restricted funds:				
Restricted income funds:				
Education	-	35,114	(46,471)	-
Emergency Appeal	-	132,278	(324,526)	-
Food Aid	-	418,121	(259,392)	-
Masjid	66,205	97,021	(27,227)	-
Orphans	-	54,458	(33,849)	-
Sheleter Housing	72,915	222,529	(225,540)	-
Water Project (WASH)	73,820	356,582	(90,332)	224,513
Miscellaneous	-	97,898	(395,091)	-
Total	212,940	1,414,001	(1,402,428)	224,513
Unrestricted funds:				
General funds	215,046	429,213	(318,615)	325,644
Total funds	427,986	1,843,214	(1,721,043)	550,157

Purposes and restrictions in relation to the funds:
Restricted funds:
Education
Emergency Appeal
Food Aid
Masjid
Orphans
Sheleter Housing
Water Project (WASH)
Miscellaneous

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	4,552	4,552
Net current assets	545,605	545,605
	550,157	550,157

NOTES TO THE ACCOUNTS

15 Reconciliation of net debt

	At 1 September 2023	Cash flows	At 31 August 2024
	£	£	£
Cash and cash equivalents	619,962	82,597	702,559
	619,962	82,597	702,559
Net debt	619,962	82,597	702,559

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	4,225	2,981

STATEMENT OF CASH FLOWS

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	122,171	154,643
Adjustments for:		
Depreciation of property, plant and equipment	1,518	790
Dividends, interest and rents from investments	(784)	-
Increase in trade and other receivables	(10,218)	(1,905)
(Decrease)/Increase in trade and other payables	(27,178)	196,255
Net cash provided by operating activities	85,509	349,783
Cash flows from investing activities		
Payments for property, plant and equipment	(3,697)	-
Dividends, interest and rents from investments	784	-
Net cash used in investing activities	(2,913)	-
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	82,596	349,783
Cash and cash equivalents at the beginning of the year	619,962	-
Cash and cash equivalents at the end of the year	702,558	349,783
Components of cash and cash equivalents		
Cash and bank balances	702,559	619,962
	702,559	619,962

CHILDREN OF adam

www.childrenofadam.org

Scan Me

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@childrenofadamuk

CHILDREN OF ADAM

England & Wales - Charity number 1153244

Accounts

CHILDREN OF adam

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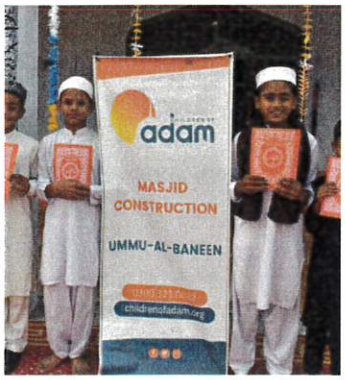
ANNUAL REPORT

OF THE YEAR ENDED 31 AUGUST 2023



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR CHILDREN OF ADAM

Contents







What's inside?

Report of the Trustees	1 - 12
Report of the Independent Auditors	12 - 18
Statement of Financial Activities	19
Balance Sheet	20
Cash Flow Statement	21
Notes to the Cash Flow Statement	22
Notes to the Financial Statements	23 - 33

Hamilton Coopers
Chartered Accountants Registered Auditors
66 Earl Street, Maidstone, Kent ME14 1PS

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Mission and Commitment:

Children of Adam is dedicated to providing assistance and relief to communities in need, starting in the UK and extending globally. Our primary goal is to combat global poverty, empowering families, and societies to create futures free from poverty, hunger, and deprivation. Our efforts began locally in Peterborough, UK, where we served hot meals to the homeless and observed an overwhelming need. Since our inception, we have distributed over 80,000 food parcels, clothing, and bedding to the most vulnerable in Peterborough.

In setting our objectives and planning our activities, our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular, to its supplementary public benefit guidance.

Mission and Commitment:

Our work has since expanded globally, reaching vulnerable communities worldwide. We distribute food and clothing, provide education, shelter, and clean water, and care for some of the world's most neglected children. We offer emergency aid to communities affected by war, natural disasters, drought, and conflict, while also developing long-term programs to build brighter futures. We believe that no donation is too small, and that every penny given in the pursuit of Allah's mercy and acceptance will bring goodness and reward, insha'Allah.





At the heart of our mission lies a commitment to catalysing positive change on a global scale. Through our global initiatives, we undertake endeavours that are designed not only to uplift individuals and communities but to foster sustainable development and economic resilience worldwide. Central to this effort is our focus on empowering families through the establishment of small businesses.

By providing financial support and resources, we enable aspiring entrepreneurs to realize their dreams of entrepreneurship, thereby creating pathways out of poverty and toward a brighter future. These small businesses serve as pillars of economic stability within their communities, generating income streams that not only sustain families but also contribute to local economies.

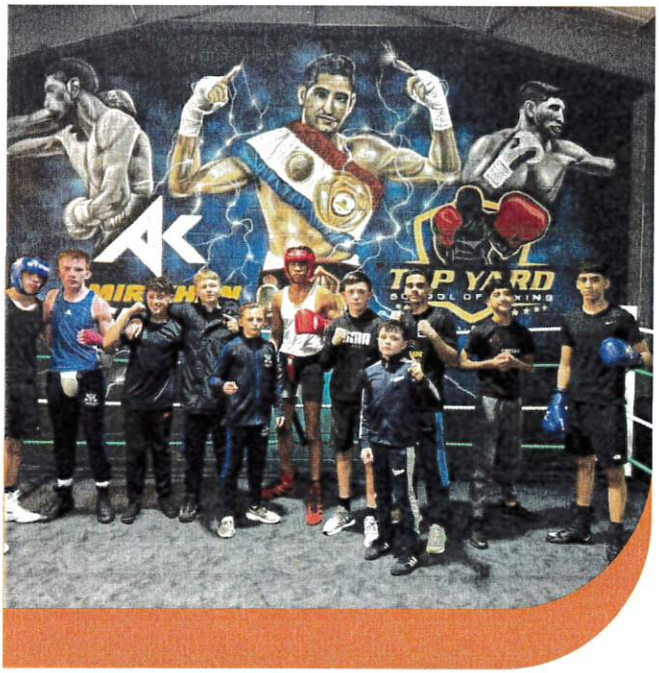
Moreover, our initiatives extend beyond mere financial assistance. Recognising the importance of holistic empowerment, we offer training programs, mentorship opportunities, and access to essential resources to equip individuals with the knowledge and skills needed to succeed in their entrepreneurial endeavours. Through these comprehensive efforts, we aim not only to alleviate poverty but to empower individuals to chart their own course toward prosperity and self-sufficiency.

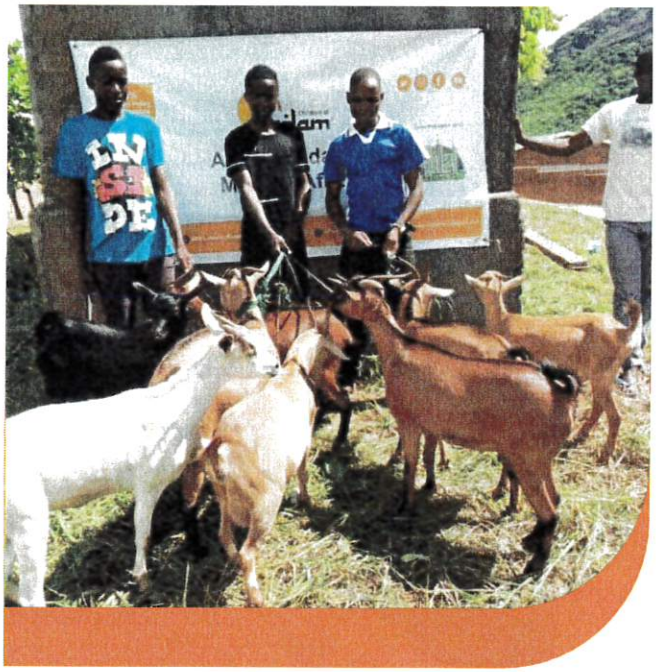
By investing in the entrepreneurial spirit of communities worldwide, we not only create tangible economic opportunities but also cultivate a sense of hope and possibility for a better tomorrow. Our global initiatives stand as a testament to our unwavering commitment to building a more equitable and prosperous world for all.

Project Highlights by Country

United Kingdom
Peterborough Community Project: Support for Local Boxing Club:

We provided support to the Top Yard School of Boxing, a community club affiliated with England Boxing. Due to a growing number of participants, the gym needed to purchase a large boxing ring to accommodate more members from the local community. With our help, the club now benefits over 100 participants each week, primarily aged 7–19, many of whom come from low-income families.





Malawi
Animal Sadaqah/Aqeeqah:

We offer the opportunity to complete animal sacrifices as Sadaqah, distributing the meat to poor communities in Malawi. This includes Aqeeqah services for newborns.

Nepal
Eid Food & Qurbani:

During Ramadan and Eid, we distribute food to the most vulnerable, including orphans, widows, the elderly, and disabled. Aid is provided at collection points, and deliveries are made to those unable to attend.





PAKISTAN PROJECTS

Medical - Ambulance Services: We provide emergency medical services and patient transfers to remote areas, ensuring access to healthcare.

Food Distribution: In Punjab and Sindh, we provide balanced food parcels to families in poverty, particularly in rural areas where income is seasonal.

Water Pumps: We install water pumps, reducing water-related illnesses and improving household savings, which allows for better education and healthcare access.

Shelter Homes: We provide safe shelter homes with basic amenities for families living in dangerous conditions.

Masjid Construction: We assist impoverished communities in building mosques, which serve as centres for religious learning and community support.

Cleft Lip Operations: We fund surgeries for children with cleft lip and palate in Multan, enabling them to lead normal lives.

Fidya, Kaffara & Sadaqatul Fitr Feeding: We facilitate the giving of Sadaqatul Fitr and Fidya, helping to establish bonds between the rich and poor and supporting those unable to fast during Ramadan.

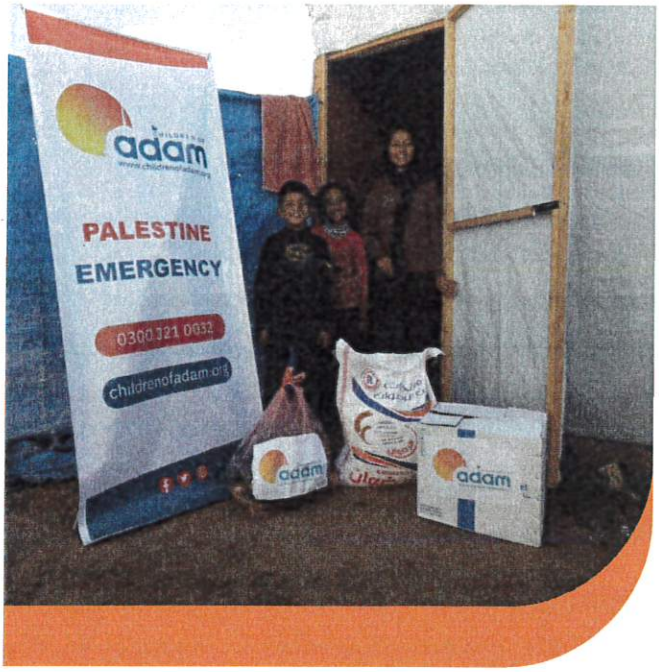
Project Highlights by Country

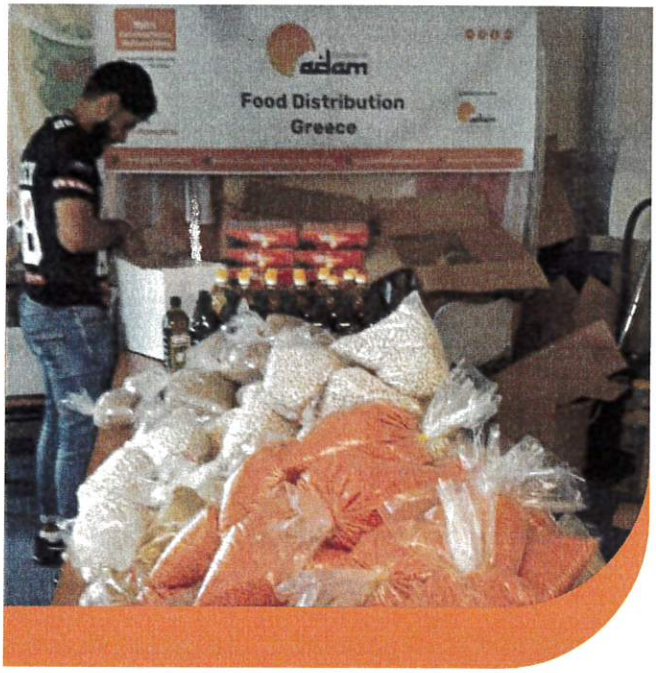
Gaza, Palestine
Multiple Projects:

We distribute essential items such as food, clothing, blankets, and hygiene supplies, helping families survive harsh winters. Other initiatives include wheelchair distribution, orphan gifts, and water tankers.

Greece
Food Parcels:

We provide basic food items to vulnerable Syrian refugee families in Athens, ensuring they have enough to eat for two weeks.





Lebanon

Bread Distribution: We run a bakery in Lebanon, distributing fresh bread to Syrian refugees and vulnerable Lebanese families daily. We also provide food parcels to combat hunger.

Ramadhan Food Aid: We address global hunger by providing food, clothing, education, shelter, and sanitation facilities to those in need during the holy month of Ramadhan.

Indonesia

Emergency Relief: After an earthquake hit Indonesia at least 268 people including many children died and around 151 people remained missing and more than 1,000 were injured. Hundreds of responders had been sent to Cianjur to assist where the quake struck. Children of Adam assisted with Food, blankets, tents, and water provisions.



YEMEN PROJECTS

Food: Yemen is confronted with a formidable challenge of food scarcity, with a considerable portion of its population struggling to access an adequate and nutritious diet. In response to this pressing issue, our organization is deeply committed to alleviating hunger and malnutrition by implementing initiatives that ensure the provision of wholesome, fresh meals to those most vulnerable in society.

Among our beneficiaries are the elderly, who often find themselves marginalized and without sufficient resources to meet their dietary needs, as well as young children, whose growth and development rely heavily on access to nutritious food. Through our concerted efforts, we strive to make a meaningful difference in the lives of these individuals, offering sustenance and support to help them thrive despite the harsh realities of food insecurity.

Tanzania

Weekly Jummah Feed: We provide fresh, nutritious, and wholesome meals to children and the poor every Friday. These beneficiaries seldom have access to such meals, so this initiative ensures they can enjoy a healthy meal at least once a week. Most of the recipients face food insecurity throughout the week, making this service crucial for their well-being.

Conclusion

Children of Adam is steadfast in its dedication to serving individuals in need, whether they are in our local communities or across the globe. Our unwavering commitment to humanitarian aid drives us to implement projects that not only address immediate challenges but also lay the foundation for lasting empowerment and positive change.

With a focus on both short-term relief and long-term sustainability, our initiatives are designed to meet the diverse needs of vulnerable populations. From providing emergency food aid and shelter to offering education and skills training, we strive to address the root causes of poverty and hardship, empowering individuals and communities to build brighter futures.

It is our firm belief that every contribution, no matter how small, holds the power to make a meaningful impact in the lives of those we serve. Whether it's a donation of time, resources, or expertise, each act of generosity contributes to our collective efforts to create a more just and compassionate world.

Through our holistic approach to humanitarian assistance, we not only alleviate suffering in the short term but also work tirelessly to create sustainable solutions that enable individuals to break free from the cycle of poverty and dependency. By investing in education, healthcare, economic development, and community empowerment, we strive to create lasting change that reverberates across generations.

As we continue our journey of service and solidarity, we remain committed to upholding the values of compassion, integrity, and dignity for all. Together with our supporters and partners, we stand ready to confront the challenges of today and build a brighter tomorrow for individuals and communities in need, both locally and globally.

Total no. of beneficiaries per country

Pakistan	57,013
Lebanon	4,903
Nepal	16,466
Indonesia	31,450
Greece	998
Malawi	3,200
Yemen	17,525
Tanzania	5,800
Sri Lanka	1,825
Sudan	1,700
Syria	33,420
Somalia	1,866
Bangladesh	264
Palestine	2,905
Turkey	1,500
Total no. of Beneficiaries	180,835

FINANCIAL REVIEW

Reserves policy

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations. Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of six months. In the Trustees' view this would need to be extended to nine months in the future so as to be able to deliver more projects directly. Restricted funds are maintained to make sure that the delivery of these vital projects is not disrupted due unexpected rise in costs or fall in income. Where achievable the funds are dispensed to their related projects as soon as possible.

The charity has been funded solely by the generous donations of its supporters and the associated Gift Aid. The charity has managed to increase its profile from its work in the community this year and have raised public support.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations.

Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of three months. In the Trustees' view this would need to be extended to six months in the future so as to be able to deliver more projects directly.

Restricted funds are dispensed to their related projects as soon as possible.

FUTURE PLANS

With the cost of living crisis hitting everyone especially at home we will be looking at increasing our support to people here in the UK with a special focus in Peterborough. We will look at ways to improve access to education by working with Iqra Academy and more support for local community and youth initiatives, like boxing clubs and active sports. Globally, the Trustees will look to maintain the current projects and increase in the delivery of these. We will also look into supporting more people around the world through the installation of hand pumps, food aid and shelter homes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Children of Adam (COA) was established on 11th December 2012 to meet the need for providing food and other provisions to the homeless particularly in Peterborough and also supporting projects of registered charities in the UK and overseas.

Children of Adam operated as an unregistered voluntary organisation. It constituted a trust deed on 11/07/2013 in view of registering with the Charity Commissioners. On 05/08/2013 Children of Adam was granted registration as an unincorporated charity (Charity Number 1153244).

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

When the charity identifies the need for new trustees. This is done if vacancies have arisen through resignations, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively. The process includes potential new trustees completing a skills audit and signing a declaration of eligibility to become a trustee after which existing trustees will meet formerly to discuss the application before deciding to appoint any individual to the board.

RELATED PARTIES

The charity works with Peterborough Muslim Education Trust charity no. 1136767 (PMET), both charities share a common trustee. PMET provides a homeless shelter and educational services for Syrian refugees.

In addition to working with PMET COA supports the charitable work of registered charities in the UK for delivery of aid overseas to areas where COA currently does not implement the delivery of the project itself and/or has no volunteers or staff based overseas. Grant making is done through Memorandum's of Understanding with registered charities.

Occasionally Trustees may go over with partner organisations to oversee the projects its donors have contributed for to ensure funds were applied consistently to donor intentions and to take part in the delivery and distribution effort.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Children of Adam Program Risk Management Framework ensures the Know Your Partner identification, verification and intended end users benefit through a set of described due-diligence procedures as per the standards of the charity commission guidance.

As part of our accountability to our donors, legal compliance and beneficiary, Children of Adam through different instruments ensures that project implementing partners are acting in a manner conducive to achieve our essential purpose of charitable work. This involves reviewing the following areas:

- Propose projects that respond to the needs, rights and interests of poor and marginalised women and men and involve them in identifying these, building on their own capacity
- Partners are capable of achieving significant positive change for poor and marginalised peopl demonstrate a clear vision for their work, compatible with Children of Adam's
- Partners demonstrate transparent governance and management
- Partners must be aware of the Red Cross principles, and SPHERE and HAP standards in any emergency work.

In addition to this we have policies in place like: Safeguarding, health & safety, risk assessment and more.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1153244

Principal address
228 Cromwell road
Peterborough
PE1 2HG

Trustees
Saqib Rehman Trustee
Shujah Saklain (Chair) Trustee
Dawood Hussain FCMA CGMA Trustee
Azhar Mahmood Ahmed DipHE Trustee

Auditors
Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

Public benefit

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.

Approved by order of the board of trustees on 14/06/2024 and signed on its behalf by:

Saqib Rehman - Trustee

INDEPENDENT AUDITORS REPORT

Opinion

We have audited the financial statements of Children of Adam (the 'charity') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS REPORT

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of

INDEPENDENT AUDITORS REPORT

Override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITORS REPORT

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

INDEPENDENT AUDITORS REPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

Date: 14/06/2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted fund £	31-8-23 Total funds £	31-8-22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	320,586	1,547,141	1,867,727	1,214,895
EXPENDITURE ON RAISING FUNDS					
Raising donations and legacies	3	146,521	-	146,521	117,984
Charitable activities	4				
General		163,202	230,936	394,138	285,855
Animal Sacrifice & Aqeeqah		-	17,262	17,262	27,88
Community & Youth Projects		-	-	-	69,122
Education		-	121,150	121,150	305,582
Eid Gifts		-	9,510	9,510	10,000
Empowerment Projects		-	735	735	32,173
Food Aid		-	305,070	305,070	173,724
Masjid		-	52,833	52,833	75,333
Medical - Ambulance		-	-	-	15,204
Medical - Cataract		-	3,499	3,499	3,600
Medical - Emergency		-	-	-	4,500
Medical – Wheelchairs		-	600	600	-
Orphans		-	90,003	90,003	54,938
Qurbani		-	64,734	64,734	85,475
Shelter & Housing		-	56,042	56,042	25,366
Street Children		-	-	-	4,000
Water Project		-	149,514	149,514	173,317
Winter Relief		-	35,374	35,374	43,666
Refugee appeal		-	-	-	3,700
Emergency appeal		-	266,098	266,098	20,124
Project monitoring		-	-	-	482
Total		**163,202**	**1,403,360**	**1,566,562**	**1,354,047**
Other Total		309,723	1,403,360	1,713,083	1,472,031
NET INCOME/(EXPENDITURE)		10,863	143,781	154,644	-257,136
Transfers between funds		-	-	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		204,183	69,159	273,342	530,478
TOTAL FUNDS CARRIED FORWARD		**215,046**	**212,940**	**427,986**	**273,342**

BALANCE SHEET 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted fund £	31-8-23 Total funds £	31-8-22 Total funds £
FIXED ASSETS					
Tangible assets	10	-	2,373	2,373	3,163
CURRENT ASSETS					
Debtors	11	1,905	-	1,905	14,905
Cash at bank and in hand		223,371	396,591	619,962	419,149
		225,276	396,591	621,867	434,054
CREDITORS					
Amounts falling due within one year	12	(10,230))	(186,024)	(196,254)	(163,875)
NET CURRENT ASSETS		215,046	210,567	425,613	270,179
TOTAL ASSETS LESS CURRENT LIABILITIES		215,046	210,567	425,613	273,342
NET ASSETS		**215,046**	**212,940**	**427,986**	**273,342**
FUNDS	13				
Unrestricted funds				215,046	204,183
Restricted funds				212,940	69,159
TOTAL FUNDS				427,986	273,342

The financial statements were approved by the Board of Trustees and authorised for issue on 14/06/2024 and were signed on its behalf by:

Saqib Rehman - Trustee

CASH FLOW STATEMENT

	Notes	31-8-23 £	31-8-22 £
Cash flows from operating activities			
Cash generated from operations	1	200,813	(94,133)
Net cash (used in)/provided by operating activities		200,813	(94,133)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(657)
Net cash (used in)/provided by investing activities		-	(657)
Change in cash and cash equivalents in the reporting period		200,813	(94,790)
Cash and cash equivalents at the beginning of the reporting period		419,149	513,939
Cash and cash equivalents at the end of the reporting period		619,962	419,149

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31-8-23 £	31-8-22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	154,644	(257,136)
Adjustments for:		
Depreciation charges	790	1,054
Decrease/(increase) in debtors	13,000	3,221
Increase/(decrease) in creditors	32,379	158,728
Net cash (used in)/provided by operations	200,813	(94,133)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1-9-22 £	Cash flow £	At 31-8-23 £
Net cash			
Cash at bank and in hand	419,149	200,813	619,962
	419,149	200,813	619,962
Total	419,149	200,813	619,962

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The company meets the definition of a public benefit entity under FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	25% Reducing balance
Fixtures and Fittings	25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31-8-23 £	31-8-22 £
Donations & Grants	1,867,727	1,214,895

3. RAISING DONATIONS AND LEGACIES

	31-8-23 £	31-8-22 £
Fundraising costs	146,521	117,984

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
General	25,198	368,942	394,140
Animal Sacrifice & Aqeeqah	17,262	-	17,262
Education	121,150	-	121,150
Eid Gifts	9,510	-	9,510
Empowerment Projects	735	-	735
Food Aid	305,070	-	305,070
Masjid	52,833	-	52,833
Medical - Wheelchairs	600	-	600
Medical - Cataract	3,499	-	3,499
Orphans	90,003	-	90,003
Qurbani	64,734	-	64,734
Shelter & Housing	56,042	-	56,042
Water Project	149,514	-	149,514
Winter Relief	35,375	-	35,375
Emergency appeal	266,098	-	266,098
	1,197,623	**368,942**	**1,566,565**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

5. GRANTS PAYABLE

	31-8-23 £	31-8-22 £
General	25,198	9,842
Animal Sacrifice & Aqeeqah	17,262	27,886
Community & Youth Projects	-	9,122
Education	121,150	305,582
Eid Gifts	9,510	10,000
Empowerment Projects	735	32,173
Food Aid	305,070	173,724
Masjid	52,833	75,333
Medical - Ambulance	-	15,204
Medical - Cataract	3,499	3,600
Medical - Emergency	-	4,500
Medical - Wheelchairs	600	-
Orphans	90,00	54,938
Qurbani	364,734	85,475
Shelter & Housing	56,042	25,366
Street Children	-	4,000
Water Project	149,514	173,317
Winter Relief	35,375	43,666
Refugee appeal	-	3,700
Emergency appeal	266,098	20,124
Project monitoring	-	482
	1,197,623	**1,078,034**

The total grants paid to institutions during the year was as follows:	**1,197,623**	**1,078,034**

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
General	15,450	7,626	21,207

	Staff Costs £	Other £	Governance costs £	Totals £
General	146,521	23,744	69,977	284,525

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

8. STAFF COSTS

	31-8-23 £	31-8-22 £
Wages and salaries	212,910	174,583
Social security costs	15,046	11,478
Other pension costs	2,981	2,111
	230,936	**188,172**

The average monthly number of employees during the year was as follows:

	31-8-23	31-8-22
	8	8

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	347,439	867,456	1,214,895
EXPENDITURE ON RAISING FUNDS			
Raising donations and legacies	117,984	-	117,984
	117,984	-	117,984

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Charitable activities	Unrestricted fund £	Restricted fund £	Total funds £
General	285,855	-	285,855
Animal Sacrifice & Aqeeqah	-	27,886	27,886
Community & Youth Projects	-	9,122	9,122
Education	-	305,582	305,582
Eid Gifts	-	10,000	10,000
Empowerment Projects	-	32,173	32,173
Food Aid	-	173,724	173,724
Masjid	-	75,333	75,333
Medical - Ambulance	-	15,204	15,204
Medical - Cataract	-	3,600	3,600
Medical - Emergency	-	4,500	4,500
Orphans	-	54,938	54,938
Qurbani	-	85,475	85,475
Shelter & Housing	-	25,366	25,366
Street Children	-	4,000	4,000
Water Project	-	173,317	173,317
Winter Relief	-	43,666	43,666
Refugee Appeal	-	3,700	3,700
Emergency Appeal	-	20,124	20,124
Project Monitoring	-	482	482
Total	**403,839**	**1,068,192**	**1,472,031**
NET INCOME/(EXPENDITURE)	**(56,400)**	**(200,736)**	**(257,136)**
Transfers between funds	(22,370)	22,370	-
Net movement in funds	(56,400)	(200,736)	(257,136)
RECONCILIATION OF FUNDS			
Total funds brought forward	260,583	269,896	530,479
TOTAL FUNDS CARRIED FORWARD	**204,183**	**69,160**	**273,343**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2022	275	5,128	5,403
Additions	-	-	-
At 31 August 2023	275	5,128	5,403
DEPRECIATION			
At 1 September 2022	121	2,119	2,240
Charge for year	39	751	790
At 31 August 2023	160	2,870	3,030
NET BOOK VALUE			
At 31 August 2023	115	2,258	2,373
At 31 August 2022	154	3,009	3,163

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-8-23 £	31-8-22 £
Trade debtors	-	13,000
Payments on account	-	-
Prepayments and accrued income	1,905	1,905
	1,905	14,905

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-8-23 £	31-8-22 £
Trade creditors	186,023	153,529
Taxation and social security	5,437	5,769
Other creditors	4,794	4,577
	196,254	163,875

13. MOVEMENT IN FUNDS

	At 1-9-21 £	Net movement in funds £	At 31-8-22 £
Unrestricted funds			
Unrestricted fund	204,183	10,863	215,046
Restricted funds			
Restricted fund	69,159	143,781	212,940
TOTAL FUNDS	**273,342**	**154,645**	**427,986**

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

	Incoming resources £	Resources expended £	Transfers b/w funds £	Movement in funds £
Unrestricted funds				
Unrestricted fund	320,586	(309,723)	--	10,863
Restricted funds				
Restricted fund	1,547,141	(1,403,360)	-	143,781)
TOTAL FUNDS	**1,867,727**	**(1,713,083)**	**-**	**154,644**

Comparatives for movement in funds

	At 1-9-21 £	Net movement in funds £	Transfers b/w funds £	At 31-8-23 £
Unrestricted funds				
Unrestricted fund	260,583	(56,400)	-	204,183
Restricted funds				
Restricted fund	269,895	(200,736)	-	69,159
TOTAL FUNDS	**530,478**	**(257,136)**	**-**	**273,342**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

13. MOVEMENT IN FUNDS CONTINUED

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	347,439	(403,839)	(56,400)
Restricted funds			
Restricted fund	867,456	(1,068,192)	(200,736)
TOTAL FUNDS	**1,214,895**	**(1,472,031)**	**(257,136)**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1-9-21 £	Net movement in funds £	Transfers between funds £	At 31-8-23 £
Unrestricted funds				
Unrestricted fund	260,583	(45,537)	-	215,046
Restricted funds				
Restricted fund	269,895	(56,955)	-	212,940
TOTAL FUNDS	**530,478**	**(102,492)**	**-**	**427,986**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	668,025	(713,562)	(45,537)
Restricted funds			
Restricted fund	2,414,597	(2,471,552)	(56,955)
TOTAL FUNDS	**3,082,622**	**(3,185,114)**	**(102,492)**

CHILDREN OF adam

www.childrenofadam.org

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Registered Charity No. 1153244

@childrenofadamuk

CHILDREN OF ADAM

England & Wales - Charity number 1153244

Accounts

CHILDREN OF adam



ANNUAL REPORT

OF THE YEAR ENDED 31 AUGUST 2022

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR CHILDREN OF ADAM

REGISTERED CHARITY NUMBER: 1153244

Contents







What's inside?

Report of the Trustees	**1 - 17**
Report of the Independent Auditors	**18 - 23**
Statement of Financial Activities	**24**
Balance Sheet	**25**
Cash Flow Statement	**26**
Notes to the Cash Flow Statement	**27**
Notes to the Financial Statements	**28 - 36**

Hamilton Coopers
Chartered Accountants Registered Auditors
66 Earl Street Maidstone Kent ME14 1PS

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance Islam for the benefit of the public in accordance with the statements of belief by relieving the needs of people through Zakat, Lillah and Sadaqah forms of charity; in particular but not exclusively by:

(i) Distributing food and other items and lifesaving supplies to the homeless with a special focus on the homeless of Peterborough.
(ii) Supporting the charitable work of registered charities in the UK and overseas.

Public benefit

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising. It has not been possible to quantify the sterling efforts of our volunteers.





INTRODUCTION

ACHIEVEMENT AND PERFORMANCE

Children of Adam has one clear goal: to provide assistance and relief to those around the world, beginning with communities at home in the UK. We are committed to tackling global poverty and empowering families and societies to build futures free from poverty, hunger and deprivation. Our work began in the UK, working with the homeless community in Peterborough. We provided hot meals to those living on the streets and grew increasingly alarmed at the extent of the need on the ground. Since then, we have provided over 60,000 food parcels, clothing and bedding among those most vulnerable across Peterborough.

Since then, our work has expanded to vulnerable communities around the world, distributing food and clothing; providing education, shelter, clean water and caring for some of the world's most vulnerable and neglected children. We provide emergency aid to communities affected by war, naturaldisaster, drought and conflict, while also creating long-term programmes to build brighter futures and uplifting families. We believe that no donation is too small, and that every penny given in search of Allah's mercy and acceptance will always bring goodness and reward, insha'Allah.



UK PROJECTS

Peterborough Homeless & Rough Sleepers (UK)

The first project undertaken by Children of Adam was feeding the local homeless. Over the years this initiative has developed into working partnerships with local organisations to help and assist the homeless and rough sleepers of Peterborough.

Education & Empowerment (UK)

COA have been supporting Iqra Academy of PMET. PMET's vision is to raise the next generation of Muslims and Muslimah's, with a deep understanding of their social and religious responsibilities.
Enabling them to be human beings of the highest moral standards benefiting society here locally, nationally and internationally. In another project

CoA as part of a multi-agency including the Home office and Peterborough City Council have been providing support to Syrian families arriving in Peterborough as part of the UK governments pledge to take in Syrian families.

Each of the girls have progressed very strongly in the last year. Each student has met their targeted progression academically however our big success would be of our first cohort of this project who finished their year 11 studies and achieved their GCSEs results.



MALAWI PROJECTS

Animal Sadaqah/Aqeeqah (Malawi)

Children of Adam have been offering the opportunity to complete an Animal sacrifice as Sadaqah and help feed the poor. The animal sacrifices have been carried out in Malawi, Africa with the meat being distributed to the poor communities. CoA have arranged for animal Sadaqah's including an Aqeeqah service (sacrifice in gratitude at the birth of a child).

NEPAL PROJECTS

Eid Food & Qurbani (Nepal)

Nepal is one of the poorest nations in the world. During Ramadhan & the festival of Eid. In Nepal the most vulnerable people in the locality, including orphans, widows, elderly, disabled and the ultra-poor, were selected by local representatives. Primarily the aid was distributed at pre-determined collection points. However, those who could not attend the gathering due to illness, disability or age-related factors; meat was delivered to them to their doorsteps.

LEBANON PROJECTS

Bread Distribution

Children of Adam is running a bakery in Lebanon, baking fresh bread every day. Freshly baked bread is distributed among Syrian refugee communities and vulnerable Lebanese families, benefiting 1,000 people every single day. We are also distributing food parcels to help combat hunger, supporting families to make healthy, nutritious meals.



PAKISTAN PROJECTS

Gift A Vision

Eye care facilities are often scarce, inaccessible, and mainly based in urban areas, and many people in rural settings are not aware of the importance of looking after their vision. As a result, eye conditions such as cataracts are common, but can be easily treated if people have access to eye care.

This project was delivered in Punjab, Pakistan, the population is living in rural areas, majority of the people in rural areas don't have access to health care.

The beneficiaries belong to a poor background and majority of them were old, aged people, due to poverty the household income is used for food and very little or no money left for health and educational needs, therefore, people with partial blindness face ignorance and loneliness which severely affect their psychological well-being.

With our small intervention, beneficiaries are enabled to see the world once again and continue their normal life.
The positive outcome of our intervention resulting in positive psychological behaviour and a vibrant healthy society.



PAKISTAN PROJECTS

Medical - Ambulance (Pakistan)

The objective of the project was to provide health services to the people who are far from the city. The primary role of Ambulance services is emergency pre-hospital medical care. We are providing both emergency response, patient transfer and providing easy access to health care services.

Food Distribution (Pakistan)

District Layyah is situated in South-West Punjab Province and is surrounded by Districts Bhakkar, Jhang, and Muzaffargarh and by Indus River in West with area of 6,291 Sq. KMs. Comprised of three Tehsils Layyah, Karor and Chaubara having population 1,121,951 with density 178 per Sq. KM and 87.1% population is living in rural area as per Population census 1998.

The population in this area comprises of mainly farmers and labourers whose income is seasonal and thus rendering them often in poverty. Food is a basic human necessity, and a lot of efforts has gone into providing a well-balanced food parcel. This year Children of Adam were able to assist a lot more families than last year.



PAKISTAN PROJECTS

Water Pumps (Pakistan)

Nearly one billion people have no access to save drinking water, One of every five deaths of children under the age of 5 is due to water-related disease. Close to 80% of illness in developing nations is believed to be connected to poor water and sanitation issues.

Every beneficiary's household now has its own water source including a wide washing pad and drainage for wastewater. Many of them have developed kitchen gardens and now they eat fresh home-grown vegetables every day.

Some other benefits & outcomes they gained from this project is that the households have started saving for fulfilling their other development expenses. Due to this the project has contributed to reducing poverty of the benefited households. Financial savings have meant children can go to School and money set aside in some cases for medical expenses.

Shelter Homes (Pakistan)

Imagine living in a house that you think may collapse any day, Children of Adam with the kindness of our donors provide poor families with an opportunity to move into a safer new shelter house. Each house is provided with WC, Hand pump for clean water, a solar panel & home furnishing.



PAKISTAN PROJECTS

Masjid Construction (Pakistan)

The Masjid holds a central role in the heart of a community, from a spirituality place of sanctuary to an educational institution. Children of Adam has been assisting impoverished communities to build a centre of religious learning for the future generations and has empowered the locals to strengthen their relationship with their faith. As well as supporting communities Children of Adam has been supporting institutions, which lack a place of worship.

Cleft Lip Operations (Pakistan)

Cleft lip and cleft palate (the roof of the mouth) are amongst the most common birth defects which occur when a baby's facial structures do not develop fully during pregnancy, causing child's lip or mouth not to fuse together properly. Together these are known as "orofacial clefts", and child may have either or both. Multan is a big city in South Punjab region, and we were able to provide support to children affected by these birth defects who otherwise would have had to live with this condition for the rest of their lives.

Fidya, Kaffara & Sadaqatul Fitr Feeding (Pakistan)

Giving Sadaqatul Fitr (also referred to as Zakatul Fitr or Fitrana) on the day of Eid was a practice of the Messenger SallAllahu 'alayhi wasallam, and it has been ordered for us all to follow. Like Zakah, it establishes the bonds of unity and brotherhood between the rich and poor. Not all of Muslims are able to fast during the month of Ramadan, and for those who can't, there is the option to pay Fidiyah.



GAZA, PALESTINE PROJECTS

Hifz Sponsorship (Gaza, Palestine)

Our Hifiz programme is a unique three-year and a half sponsorship programme for children of Palestine, which supports children to read, learn and memories the Holy Qur'an. It also offers the high standard of benefits, which includes nutritious meals, clothing, comprehensive healthcare. Children are taught the Holy Qur'an in a clean and well-ventilated environment, with experienced teachers who use modern techniques in small class sizes.

During that period of hifiz the child gets to complete memorising the holy Quran. Once the memorisation is fully established in the heart of the child, a revision is followed; making the child confidant and ready to envision their future as an Imams, Qari' or teachers.

Eid Gifts (Gaza, Palestine)

CoA has been working with its partners in Gaza to bring a smile on the faces of children at the time of Eid. In total children were provided Eid gifts; comprising of orphans and vulnerable children living through poverty and illness.



GAZA, PALESTINE PROJECTS

Orphan Sponsorship

Orphans are the most vulnerable children in the world. For most of them, a permanent family is not an immediate option. Alone and without care, they are exposed to the worst our world has to offer. The Orphan sponsorship project strives to improve the livelihood of orphan children who have lost the most important thing in their lives; their parent(s). This year from the generosity of our donors a total of 310 orphans were sponsored by Children of Adam.

Multiple Projects (Gaza, Palestine)

The humanitarian situation in the occupied Palestinian territory is among the world's most long-standing protracted crises and remains largely attributable to decades of conflict, blockades, internal division and de-development policies. Such a complicated context resulted in skyrocketing unemployment rates and thus poverty rates among the Palestinian population in the Gaza Strip. Such rampant poverty and unemployment are happening in an environment of limited power supply, poor water supply and restricted movement.
This year CoA with the support of our partners distributed aid for relief of everyday hardships.

Hygine kits | Wheelchair | Home repairs | Orphan Gifts | Water tanks | Olive trees | food packs



GREECE PROJECTS

GREECE PROJECTS

Food Parcels (Greece)

COA basic food items for the most vulnerable beneficiaries in Athens with focus on Syrian refugee families. Each beneficiary received a food basket that was enough to keep one family fed for two weeks. In refugee situation like in Greece, refugees depend heavily on the support from NGOs to secure their basic needs. They, the refugees, try to secure longer aid through being in touch with different NGOs to get some aid so they can keep going. The content of the food basket distributed was very good and the feedbacks from beneficiaries were very positive.

YEMEN PROJECTS

Hygiene Packs (Yemen)

Yemen is the largest humanitarian crisis in the world, with more than 24 million people - some 80 percent of the population - in need of humanitarian assistance, including more than 12 million children. Since the conflict escalated in March 2015, the country has become a living hell for the country's children. CoA through our UK partners we delivered emergency aid, this included the distribution of food parcels to individuals and family who rely heavily on donations



GLOBAL PROJECTS

GLOBAL FOOD AID

Food Aid inc. Ramadhan

It is estimated that there are over 800 million people who are malnourished daily. Knowing this makes it even more vital that we assist with the feeding of the hungry and poor around the world. Children of Adam started out as a food poverty charity based in the UK. However, we soon evolved from a free food charity to an organisation that also provides clothing, education, shelter, clean water, and sanitation facilities. One of our missions, like many food charities across the UK, is to facilitate a global appeal.

EMPOWERMENT PROJECTS

Global

Without a long-term income or livelihood, escaping the claws of poverty is almost impossible. Living without a regular income leaves people and families unable to prepare effectively in their everyday lives, sometimes leaving them unable to afford even basic food. It also means that people are unable to save or invest, which makes it impossible to deal with last minute emergencies such as medical bills or home repairs. That's why, at Children of Adam, we're funding futures and helping families establish a long-term source of income. Each of our initiatives help families establish a small business, where they are able to earn a reliable, steady source of income.

FINANCIAL REVIEW

Reserves policy

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations. Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of six months. In the Trustees' view this would need to be extended to nine months in the future so as to be able to deliver more projects directly. Restricted funds are maintained to make sure that the delivery of these vital projects is not disrupted due unexpected rise in costs or fall in income. Where achievable the funds are dispensed to their related projects as soon as possible.

The charity has been funded solely by the generous donations of its supporters and the associated Gift Aid. The charity has managed to increase its profile from its work in the community this year and have raised public support.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations.

Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of three months. In the Trustees' view this would need to be extended to six months in the future so as to be able to deliver more projects directly.

Restricted funds are dispensed to their related projects as soon as possible.

FUTURE PLANS

With the cost of living crisis hitting everyone especially at home we will be looking at increasing our support to people here in the UK with a special focus in Peterborough. We will look at ways to improve access to education by working with Iqra Academy and more support for local community and youth initiatives, like boxing clubs and active sports. Globally, the Trustees will look to maintain the current projects and increase in the delivery of these. We will also look into supporting more people around the world through the installation of hand pumps, food aid and shelter homes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Children of Adam (COA) was established on 11th December 2012 to meet the need for providing food and other provisions to the homeless particularly in Peterborough and also supporting projects of registered charities in the UK and overseas.

Children of Adam operated as an unregistered voluntary organisation. It constituted a trust deed on 11/07/2013 in view of registering with the Charity Commissioners. On 05/08/2013 Children of Adam was granted registration as an unincorporated charity (Charity Number 1153244).

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

When the charity identifies the need for new trustees. This is done if vacancies have arisen through resignations, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively. The process includes potential new trustees completing a skills audit and signing a declaration of eligibility to become a trustee after which existing trustees will meet formerly to discuss the application before deciding to appoint any individual to the board.

RELATED PARTIES

The charity works with Peterborough Muslim Education Trust charity no. 1136767 (PMET), both charities share a common trustee. PMET provides a homeless shelter and educational services for Syrian refugees.

In addition to working with PMET COA supports the charitable work of registered charities in the UK for delivery of aid overseas to areas where COA currently does not implement the delivery of the project itself and/or has no volunteers or staff based overseas. Grant making is done through Memorandum's of Understanding with registered charities.

Occasionally Trustees may go over with partner organisations to oversee the projects its donors have contributed for to ensure funds were applied consistently to donor intentions and to take part in the delivery and distribution effort.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Children of Adam Program Risk Management Framework ensures the Know Your Partner identification, verification and intended end users benefit through a set of described due-diligence procedures as per the standards of the charity commission guidance.

As part of our accountability to our donors, legal compliance and beneficiary, Children of Adam through different instruments ensures that project implementing partners are acting in a manner conducive to achieve our essential purpose of charitable work. This involves reviewing the following areas:

- Propose projects that respond to the needs, rights and interests of poor and marginalised women and men and involve them in identifying these, building on their own capacity
- Partners are capable of achieving significant positive change for poor and marginalised peopl demonstrate a clear vision for their work, compatible with Children of Adam's
- Partners demonstrate transparent governance and management
- Partners must be aware of the Red Cross principles, and SPHERE and HAP standards in any emergency work.

In addition to this we have policies in place like: Safeguarding, health & safety, risk assessment and more.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1153244

Principal address
228 Cromwell road
Peterborough
PE1 2HG

Trustees
Saqib Rehman Trustee
Shujah Saklain (Chair) Trustee
Dawood Hussain FCMA CGMA Trustee
Azhar Mahmood Ahmed DipHE Trustee

Auditors
Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.
Approved by order of the board of trustees on May 8, 2023 and signed on its behalf by:

Saqib Rehman (May 8, 2023 09:58 GMT+1)

Saqib Rehman - Trustee

INDEPENDENT AUDITORS REPORT

Opinion

We have audited the financial statements of Children of Adam (the 'charity') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS REPORT

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of

INDEPENDENT AUDITORS REPORT

Override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITORS REPORT

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.

-Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.

- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

INDEPENDENT AUDITORS REPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

Date: May 8, 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	31-8-22 Total funds £	31-8-21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	347,439	867,456	1,214,895	1,343,204
EXPENDITURE ON RAISING FUNDS					
Raising donations and legacies	3	117,984	-	117,984	59,841
Charitable activities	4				
General		285,855	-	285,855	219,976
Animal Sacrifice & Aqeeqah		-	27,886	27,886	21,094
Community & Youth Projects		-	9,122	9,122	10,700
Education		-	305,582	305,582	197,728
Eid Gifts		-	10,000	10,000	1,470
Empowerment Projects		-	32,173	32,173	3,494
Food Aid		-	173,724	173,724	229,572
Masjid		-	75,333	75,333	48,394
Medical - Ambulance		-	15,204	15,204	-
Medical - Cataract		-	3,600	3,600	4,700
Medical - Emergency		-	4,500	4,500	73,604
Orphans		-	54,938	54,938	64,548
Qurbani		-	85,475	85,475	48,817
Shelter & Housing		-	25,366	25,366	13,942
Street Children		-	4,000	4,000	-
UK Project - Medical Aid		-	-	-	5,040
UK Project - Hardship Grant		-	-	-	8,070
Water Project		-	173,317	173,317	127,773
Winter Relief		-	43,666	43,666	58,465
Refugee appeal		-	3,700	3,700	-
Emergency appeal		-	20,124	20,124	-
Project monitoring		-	482	482	-
Total		403,389	1,068,192	1,472,031	1,197,228
NET INCOME/(EXPENDITURE)		(56,400)	(200,736)	(257,136)	145,976
Transfers between funds		-	-	-	-
Total funds brought forward		260,583	269,895	530,478	384,502
TOTAL FUNDS CARRIED FORWARD		**204,183**	**69,159**	**273,342**	**530,478**

BALANCE SHEET 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	31-8-22 Total funds £	31-8-21 Total funds £
FIXED ASSETS					
Tangible assets	10	-	3,163	3,163	3,560
CURRENT ASSETS					
Debtors	11	1,905	13,000	14,905	18,126
Cash at bank		206,478	212,671	419,149	513,939
		208,383	225,671	434,054	532,065
CREDITORS					
Amounts falling due within one year	12	(4,200)	(159,675)	(163,875)	(5,147)
NET CURRENT ASSETS		204,183	65,996	270,179	526,918
TOTAL ASSETS LESS CURRENT LIABILITIES		204,183	69,159	273,342	530,478
NET ASSETS		**204,183**	**69,159**	**273,342**	**530,478**
FUNDS	13				
Unrestricted funds				204,183	260,583
Restricted funds				69,159	269,895
TOTAL FUNDS				273,342	530,478

The financial statements were approved by the Board of Trustees and authorised for issue on May 8, 2023 and were signed on its behalf by:

Saqib Rehman (May 8, 2023 09:58 GMT+1)

Saqib Rehman - Trustee

CASH FLOW STATEMENT

	Notes	31-8-22 £	31-8-21 £
Cash flows from operating activities			
Cash generated from operations	1	(94,133)	133,135
Net cash provided by operating activities		(94,133)	133,135
Cash flows from investing activities			
Purchase of tangible fixed assets		(657)	(4,746)
Net cash (used in)/provided by investing activities		(657)	(4,746)
Change in cash and cash equivalents in the reporting period		(94,790)	128,389
Cash and cash equivalents at the beginning of the reporting period		513,939	385,550
Cash and cash equivalents at the end of the reporting period		419,149	513,939

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31-8-22 £	31-8-21 £
Net income for the reporting period (as per the Statement of Financial Activities)	(257,136)	145,976
Adjustments for:		
Depreciation charges	1,054	1,186
(Increase)/decrease in debtors	3,221	(9,284)
(Decrease)/increase in creditors	158,728	(4,743)
Net cash provided by operations	(94,133)	133,135

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1-9-21 £	Cash flow £	At 31-8-22 £
Net cash			
Cash at bank	513,939	(94,790)	419,149
	513,939	(94,790)	419,149
Total	513,939	(94,790)	419,149

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	25% Reducing balance
Fixtures and Fittings	25% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31-8-22 £	31-8-21 £
Donations & Grants	1,214,895	1,343,204

3. RAISING DONATIONS AND LEGACIES

	31-8-22 £	31-8-21 £
Fundraising costs	117,984	59,841

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
General	9,842	276,013	285,855
Animal Sacrifice & Aqeeqah	27,886	-	27,886
Community & Youth Projects	9,122	-	9,122
Education	305,582	-	305,582
Eid Gifts	10,000	-	10,000
Empowerment Projects	32,173	-	32,173
Food Aid	173,724	-	173,724
Masjid	75,333	-	75,333
Medical - Ambulance	15,204	-	15,204
Medical - Cataract	3,600	-	3,600
Medical - Emergency	4,500	-	4,500
Orphans	54,938	-	54,938
Qurbani	85,475	-	85,475
Shelter & Housing	25,366	-	25,366
Street Children	4,000	-	4,000
Water Project	173,317	-	173,317
Winter Relief	43,666	-	43,666
Refugee appeal	3,700	-	3,700
Emergency appeal	20,124	-	20,124
Project monitoring	482	-	482
	1,078,034	**276,013**	**1,354,047**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

5. GRANTS PAYABLE

	31-8-22 £	31-8-21 £
General	9,842	13,100
Animal Sacrifice & Aqeeqah	27,886	21,094
Community & Youth Projects	9,122	10,700
Education	305,582	197,728
Eid Gifts	10,000	1,470
Empowerment Projects	32,173	3,494
Food Aid	173,724	229,572
Masjid	75,333	48,394
Medical - Ambulance	15,204	-
Medical - Cataract	3,600	14,700
Medical - Emergency	4,500	73,604
Orphans	54,938	64,548
Qurbani	85,475	48,817
Shelter & Housing	25,366	13,942
Street Children	4,000	-
UK Project - Medical Aid	-	5,040
UK Project - Hardship Grant	-	8,070
Water Project	173,317	127,773
Winter Relief	43,666	58,465
Refugee appeal	3,700	-
Emergency appeal	20,124	-
Project monitoring	482	-
	1,078,034	930,511

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
General	16,842	7,960	18,306

	Staff Costs £	Other £	Governance costs £	Totals £
General	188,172	8,426	36,307	276,013

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

8. STAFF COSTS

	31-8-22 £	31-8-21 £
Wages and salaries	174,583	140,107
Social security costs	11,478	7,888
Other pension costs	2,111	2,284
	188,172	**150,279**

The average monthly number of employees during the year was as follows:

31-8-22	31-8-21
8	7

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
	415,676	927,528	1,343,204
Total	**415,676**	**927,528**	**1,343,204**
EXPENDITURE ON RAISING FUNDS			
Raising donations and legacies	1,005	58,836	59,841

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Charitable activities	Unrestricted fund £	Restricted fund £	Total funds £
General	217,691	2,285	219,976
Animal Sacrifice & Aqeeqah	-	21,094	21,094
Community & Youth Projects	-	10,700	10,700
Education	-	197,728	197,728
Eid Gifts	-	1,470	1,470
Empowerment Projects	-	3,494	3,494
Food Aid	-	229,572	229,572
Masjid	-	48,394	48,394
Medical - Cataract	-	4,700	4,700
Medical - Emergency	-	73,604	73,604
Orphans	-	64,548	64,548
Qurbani	-	48,817	48,817
Shelter & Housing	-	13,942	13,942
UK Project - Medical Aid	-	5,040	5,040
UK Project - Hardship Grant	-	8,070	8,070
Water Project	-	127,773	127,773
Winter Relief	-	58,465	58,465
Total	**218,696**	**978,532**	**1,197,228**
NET INCOME/(EXPENDITURE)	**196,980**	**(51,004)**	**145,976**
Transfers between funds	(22,370)	22,370	-
Net movement in funds	174,610	(28,634)	145,976
RECONCILIATION OF FUNDS			
Total funds brought forward	85,973	298,529	384,502
TOTAL FUNDS CARRIED FORWARD	**260,583**	**269,895**	**530,478**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2021	275	4,471	4,746
Additions	-	657	657
At 31 August 2022	275	5,128	5,403
DEPRECIATION			
At 1 September 2021	69	1,117	1,186
Charge for year	52	1,002	1,054
At 31 August 2022	121	2,119	2,240
NET BOOK VALUE			
At 31 August 2022	154	3,009	3,163
At 31 August 2021	206	3,354	3,560

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-8-22 £	31-8-21 £
Trade debtors	13,000	15,000
Payments on account	-	3,126
Prepayments and accrued income	1,905	-
	14,905	18,126

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-8-22 £	31-8-21 £
Trade creditors	153,529	-
Taxation and social security	5,769	482
Other creditors	4,577	4,665
	163,875	5,147

13. MOVEMENT IN FUNDS

	At 1-9-21 £	Net movement in funds £	Transfers b/w funds £	At 31-8-22 £
Unrestricted funds				
Unrestricted fund	260,583	(56,400)	-	204,183
Restricted funds				
Restricted fund	269,895	(200,736)	-	69,159
TOTAL FUNDS	**530,478**	**(257,136)**	**-**	**273,342**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	347,439	(403,839)	(56,400)
Restricted funds			
Restricted fund	867,456	(1,068,192)	(200,736)
TOTAL FUNDS	**1,214,895**	**(1,472,031)**	**(257,136)**

Comparatives for movement in funds

	At 1-9-20 £	Net movement in funds £	Transfers b/w funds £	At 31-8-21 £
Unrestricted funds				
Unrestricted fund	85,973	196,980	(22,370)	260,583
Restricted funds				
Restricted fund	298,529	(51,004)	22,370	269,895
TOTAL FUNDS	**384,502**	**145,976**	**-**	**530,478**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

13. MOVEMENT IN FUNDS CONTINUED

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	415,676	(218,696)	196,980
Restricted funds			
Restricted fund	927,528	(978,532)	(51,004)
TOTAL FUNDS	**1,343,204**	**(1,197,228)**	**145,976**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1-9-20 £	Net movement in funds £	Transfers between funds £	At 31-8-22 £
Unrestricted funds				
Unrestricted fund	85,973	140,580	-22,370	204,183
Restricted funds				
Restricted fund	298,529	-251,740	22,370	69,159
TOTAL FUNDS	**384,502**	**-111,160**	**0**	**273,342**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	720,497	-407,936	312,561
Restricted funds			
Restricted fund	1,837,602	-2,261,323	-423,721
TOTAL FUNDS	**2,558,096**	**-2,669,259**	**-111,160**

14. RELATED PARTY DISCLOSURES

The charity works with Peterborough Muslim Education Trust Charity no. 1136767, both charities share a common trustee.

CHILDREN OF adam

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228 Cromwell Road, PE1 2HG

Children of adam

Registered Charity No. 1153244

@childrenofadamuk

CHILDREN OF ADAM

England & Wales - Charity number 1153244

Accounts



Children of adam

ANNUAL

Report of the Trustees and Financial Statements for the Year Ended 31 August 2021

for Children of Adam

REGISTERED CHARITY NUMBER: 1153244

Contents







What's inside?

Report of the Trustees	1 - 16
Report of the Independent Auditors	17 - 22
Statement of Financial Activities	23
Balance Sheet	24
Cash Flow Statement	25
Notes to the Cash Flow Statement	26
Notes to the Financial Statements	27 - 34
Detailed Statement of Financial Activities	35- 36

Hamilton Coopers
Chartered Accountants Registered Auditors
66 Earl Street Maidstone Kent ME14 1PS

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance Islam for the benefit of the public in accordance with the statements of belief by relieving the needs of people through Zakat, Lillah and Sadaqah forms of charity; in particular but not exclusively by:

(i) Distributing food and other items and lifesaving supplies to the homeless with a special focus on the homeless of Peterborough.
(ii) Supporting the charitable work of registered charities in the UK and overseas.

Public benefit

We confirm that in providing the above services and in writing this report, we have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising. It has not been possible to quantify the sterling efforts of our volunteers.





INTRODUCTION

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Children of Adam's journey started by supporting the homeless locally. Since then, we have been working hard in assisting UK based projects. We have supported diverse voluntary and statutory sector organisations who provide services to people from a range of backgrounds and communities.

Our UK projects are becoming recognised within the wider Muslim Charity Sector and several charities have contributed to our local initiatives.

Peterborough Homeless & Rough Sleepers (UK)

The first project undertaken by Children of Adam was feeding the local homeless. Over the years this initiative has developed into working partnerships with local organisations to help and assist the homeless and rough sleepers of Peterborough.



UK PROJECTS

Education & Empowerment (UK)

COA have been supporting Iqra Academy of PMET. PMET's vision is to raise the next generation of Muslims and Muslimah's, with a deep understanding of their social and religious responsibilities.
Enabling them to be human beings of the highest moral standards benefiting society here locally, nationally and internationally. In another project

CoA as part of a multi-agency including the Home office and Peterborough City Council have been providing support to Syrian families arriving in Peterborough as part of the UK governments pledge to take in Syrian families.

Each of the girls have progressed very strongly in the last year. Each student has met their targeted progression academically however our big success would be of our first cohort of this project who finished their year 11 studies and achieved their GCSEs results.



BANGLADESH PROJECTS

Emergency Food Distribution (Bangladesh)

The world got a new experience in August 2017 when around 1.2 Million Myanmar Citizen had been forcibly displaced and fled to its neighboring villages in Teknaf and Ukhiya Upazilas under Cox's BazarDistrict in Bangladesh. CoA responded with food distribution to Rohingya refugees and the poor in Bangladesh. The target was to priorities support for the following groups:

- Women headed households
- Pregnant women suffering insufficient nutrition.
- Widow and elderly people suffering with food insecurity
- Orphan and people with disabilities.

MALAWI PROJECTS

Animal Sadaqah/Aqeeqah (Malawi)

Children of Adam have been offering the opportunity to complete an Animal sacrifice as Sadaqah and help feed the poor. The animal sacrifices have been carried out in Malawi, Africa with the meat being distributed to the poor communities. CoA have arranged for animal Sadaqah's including an Aqeeqah service (sacrifice in gratitude at the birth of a child).

NEPAL PROJECTS

Eid Food & Qurbani (Nepal)

Nepal is one of the poorest nations in the world. During Ramadhan & the festival of Eid. In Nepal the most vulnerable people in the locality, including orphans, widows, elderly, disabled and the ultra-poor, were selected by local representatives. Primarily the aid was distributed at pre-determined collection points. However, those who could not attend the gathering due to illness, disability or age-related factors; meat was delivered to them to their doorsteps.



PAKISTAN PROJECTS

ACHIEVEMENT AND PERFORMANCE

Eye care facilities are often scarce, inaccessible, and mainly based in urban areas, and many people in rural settings are not aware of the importance of looking after their vision. As a result, eye conditions such as cataracts are common, but can be easily treated if people have access to eye care.

This project was delivered in Punjab, Pakistan, the population is living in rural areas, majority of the people in rural areas don't have access to health care.

The beneficiaries belong to a poor background and majority of them were old, aged people, due to poverty the household income is used for food and very little or no money left for health and educational needs, therefore, people with partial blindness face ignorance and loneliness which severely affect their psychological well-being.

With our small intervention, beneficiaries are enabled to see the world once again and continue their normal life.
The positive outcome of our intervention resulting in positive psychological behaviour and a vibrant healthy society.



PAKISTAN PROJECTS

Medical - Ambulance (Pakistan)

The objective of the project was to provide health services to the people who are far from the city. The primary role of Ambulance services is emergency pre-hospital medical care. We are providing both emergency response, patient transfer and providing easy access to health care services.

Food Distribution (Pakistan)

District Layyah is situated in South-West Punjab Province and is surrounded by Districts Bhakkar, Jhang, and Muzaffargarh and by Indus River in West with area of 6,291 Sq. KMs. Comprised of three Tehsils Layyah, Karor and Chaubara having population 1,121,951 with density 178 per Sq. KM and 87.1% population is living in rural area as per Population census 1998.

The population in this area comprises of mainly farmers and labourers whose income is seasonal and thus rendering them often in poverty. Food is a basic human necessity, and a lot of efforts has gone into providing a well-balanced food parcel. This year Children of Adam were able to assist a lot more families than last year.



PAKISTAN PROJECTS

Water Pumps (Pakistan)

Nearly one billion people have no access to save drinking water, One of every five deaths of children under the age of 5 is due to water-related disease. Close to 80% of illness in developing nations is believed to be connected to poor water and sanitation issues.

Every beneficiary's household now has its own water source including a wide washing pad and drainage for wastewater. Many of them have developed kitchen gardens and now they eat fresh home-grown vegetables every day.

Some other benefits & outcomes they gained from this project is that the households have started saving for fulfilling their other development expenses. Due to this the project has contributed to reducing poverty of the benefited households. Financial savings have meant children can go to School and money set aside in some cases for medical expenses.

Shelter Homes (Pakistan)

Imagine living in a house that you think may collapse any day, Children of Adam with the kindness of our donors provide poor families with an opportunity to move into a safer new shelter house. Each house is provided with WC, Hand pump for clean water, a solar panel & home furnishing.



PAKISTAN PROJECTS

Masjid Construction (Pakistan)

The Masjid holds a central role in the heart of a community, from a spirituality place of sanctuary to an educational institution. Children of Adam has been assisting impoverished communities to build a centre of religious learning for the future generations and has empowered the locals to strengthen their relationship with their faith. As well as supporting communities Children of Adam has been supporting institutions, which lack a place of worship.

Cleft Lip Operations (Pakistan)

Cleft lip and cleft palate (the roof of the mouth) are amongst the most common birth defects which occur when a baby's facial structures do not develop fully during pregnancy, causing child's lip or mouth not to fuse together properly. Together these are known as "orofacial clefts", and child may have either or both. Multan is a big city in South Punjab region, and we were able to provide support to children affected by these birth defects who otherwise would have had to live with this condition for the rest of their lives.

Fidya, Kaffara & Sadaqatul Fitr Feeding (Pakistan)

Giving Sadaqatul Fitr (also referred to as Zakatul Fitr or Fitrana) on the day of Eid was a practice of the Messenger SallAllahu 'alayhi wasallam, and it has been ordered for us all to follow. Like Zakah, it establishes the bonds of unity and brotherhood between the rich and poor. Not all of Muslims are able to fast during the month of Ramadan, and for those who can't, there is the option to pay Fidiyah.



GAZA, PALESTINE PROJECTS

Hifz Sponsorship (Gaza, Palestine)

Our Hifiz programme is a unique three-year and a half sponsorship programme for children of Palestine, which supports children to read, learn and memories the Holy Qur'an. It also offers the high standard of benefits, which includes nutritious meals, clothing, comprehensive healthcare. Children are taught the Holy Qur'an in a clean and well-ventilated environment, with experienced teachers who use modern techniques in small class sizes.

During that period of hifiz the child gets to complete memorising the holy Quran. Once the memorisation is fully established in the heart of the child, a revision is followed; making the child confidant and ready to envision their future as an Imams, Qari' or teachers.

Eid Gifts (Gaza, Palestine)

CoA has been working with its partners in Gaza to bring a smile on the faces of children at the time of Eid. In total children were provided Eid gifts; comprising of orphans and vulnerable children living through poverty and illness.



GAZA, PALESTINE PROJECTS

Orphan Sponsorship

Orphans are the most vulnerable children in the world. For most of them, a permanent family is not an immediate option. Alone and without care, they are exposed to the worst our world has to offer. The Orphan sponsorship project strives to improve the livelihood of orphan children who have lost the most important thing in their lives; their parent(s). This year from the generosity of our donors a total of 310 orphans were sponsored by Children of Adam.

Multiple Projects (Gaza, Palestine)

The humanitarian situation in the occupied Palestinian territory is among the world's most long-standing protracted crises and remains largely attributable to decades of conflict, blockades, internal division and de-development policies. Such a complicated context resulted in skyrocketing unemployment rates and thus poverty rates among the Palestinian population in the Gaza Strip. Such rampant poverty and unemployment are happening in an environment of limited power supply, poor water supply and restricted movement.
This year CoA with the support of our partners distributed aid for relief of everyday hardships.


Hygine kits


Wheelchair


Home repairs


Orphan Gifts


Water tanks


Olive trees


food packs



YEMEN PROJECTS

Hygiene Packs (Yemen)

Yemen is the largest humanitarian crisis in the world, with more than 24 million people - some 80 percent of the population - in need of humanitarian assistance, including more than 12 million children. Since the conflict escalated in March 2015, the country has become a living hell for the country's children. CoA through our UK partners we delivered emergency aid, this included the distribution of food parcels to individuals and family who rely heavily on donations

GREECE PROJECTS

Food Parcels (Greece)

COA basic food items for the most vulnerable beneficiaries in Athens with focus on Syrian refugee families. Each beneficiary received a food basket that was enough to keep one family fed for two weeks. In refugee situation like in Greece, refugees depend heavily on the support from NGOs to secure their basic needs. They, the refugees, try to secure longer aid through being in touch with different NGOs to get some aid so they can keep going. The content of the food basket distributed was very good and the feedbacks from beneficiaries were very positive.

FINANCIAL REVIEW

Reserves policy

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations. Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of six months. In the Trustees' view this would need to be extended to nine months in the future so as to be able to deliver more projects directly. Restricted funds are maintained to make sure that the delivery of these vital projects is not disrupted due unexpected rise in costs or fall in income. Where achievable the funds are dispensed to their related projects as soon as possible.

The charity has been funded solely by the generous donations of its supporters and the associated Gift Aid. The charity has managed to increase its profile from its work in the community this year and have raised public support.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations.

Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of three months. In the Trustees' view this would need to be extended to six months in the future so as to be able to deliver more projects directly.

Restricted funds are dispensed to their related projects as soon as possible.

FUTURE PLANS

With the cost of living crisis hitting everyone especially at home we will be looking at increasing our support to people here in the UK with a special focus in Peterborough. We will look at ways to improve access to education by working with Iqra Academy and more support for local community and youth initiatives, like boxing clubs and active sports. Globally, the Trustees will look to maintain the current projects and increase in the delivery of these. We will also look into supporting more people around the world through the installation of hand pumps, food aid and shelter homes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Children of Adam (COA) was established on 11th December 2012 to meet the need for providing food and other provisions to the homeless particularly in Peterborough and also supporting projects of registered charities in the UK and overseas.

Children of Adam operated as an unregistered voluntary organisation. It constituted a trust deed on 11/07/2013 in view of registering with the Charity Commissioners. On 05/08/2013 Children of Adam was granted registration as an unincorporated charity (Charity Number 1153244).

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

When the charity identifies the need for new trustees. This is done if vacancies have arisen through resignations, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively. The process includes potential new trustees completing a skills audit and signing a declaration of eligibility to become a trustee after which existing trustees will meet formerly to discuss the application before deciding to appoint any individual to the board.

RELATED PARTIES

The charity works with Peterborough Muslim Education Trust charity no. 1136767 (PMET), both charities share a common trustee. PMET provides a homeless shelter and educational services for Syrian refugees.

In addition to working with PMET COA supports the charitable work of registered charities in the UK for delivery of aid overseas to areas where COA currently does not implement the delivery of the project itself and/or has no volunteers or staff based overseas. Grant making is done through Memorandum's of Understanding with registered charities.

Occasionally Trustees may go over with partner organisations to oversee the projects its donors have contributed for to ensure funds were applied consistently to donor intentions and to take part in the delivery and distribution effort.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Children of Adam Program Risk Management Framework ensures the Know Your Partner identification, verification and intended end users benefit through a set of described due-diligence procedures as per the standards of the charity commission guidance.

As part of our accountability to our donors, legal compliance and beneficiary, Children of Adam through different instruments ensures that project implementing partners are acting in a manner conducive to achieve our essential purpose of charitable work. This involves reviewing the following areas:

- Propose projects that respond to the needs, rights and interests of poor and marginalised women and men and involve them in identifying these, building on their own capacity
- Partners are capable of achieving significant positive change for poor and marginalised peopl demonstrate a clear vision for their work, compatible with Children of Adam's
- Partners demonstrate transparent governance and management
- Partners must be aware of the Red Cross principles, and SPHERE and HAP standards in any emergency work.

In addition to this we have policies in place like: Safeguarding, health & safety, risk assessment and more.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 1153244

Principal address
805 Lincoln Road
Peterborough
Cambridgeshire
PE1 3HG

Trustees
Saqib Rehman Trustee
Shujah Saklain (Chair) Trustee
Dawood Hussain FCMA CGMA Trustee
Azhar Mahmood Ahmed DipHE Trustee

Auditors
Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

TRUSTEES' RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

A resolution proposing the reappointment of Hamilton Coopers as auditors will be put to the annual general meeting.
Approved by order of the board of trustees on May 26, 2022 and signed on its behalf by:

Saqib Rehman (May 26, 2022 10:57 GMT+1)

Saqib Rehman - Trustee

INDEPENDENT AUDITORS REPORT

Opinion

We have audited the financial statements of Children of Adam (the 'charity') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS REPORT

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

Based on our understanding of the company and industry, and through discussion with the management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to their FCA permissions and requirements. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and taxation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of

INDEPENDENT AUDITORS REPORT

Override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgmental areas of the financial statements such as accrued income.

Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non compliance with laws and regulations and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

INDEPENDENT AUDITORS REPORT

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.

-Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.

- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases more when compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

INDEPENDENT AUDITORS REPORT

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Hamilton Coopers
Chartered Accountants
Registered Auditors
66 Earl Street
Maidstone
Kent
ME14 1PS

Date: May 26, 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	31-8-21 Total funds £	31-8-20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	415,676	927,528	1,343,204	877,410
Other trading activities	3	-	-	-	500
Total		415,676	927,528	1,343,204	877,910
EXPENDITURE ON					
Raising funds	4	1,005	58,836	59,841	4,153
Charitable activities	5				
General		217,691	754,696	972,387	666,173
Education		-	165,000	165,000	-
Total		218,696	978,532	1,197,228	670,326
NET INCOME/(EXPENDITURE)		196,980	(51,004)	145,976	207,584
Transfers between funds	14	(22,370)	22,370	-	-
Net movement in funds		174,610	(28,634)	145,976	207,584
RECONCILIATION OF FUNDS					
Total funds brought forward		85,973	298,529	384,502	176,918
TOTAL FUNDS CARRIED FORWARD		260,583	269,895	530,478	384,502

BALANCE SHEET 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	31-8-21 Total funds £	31-8-20 Total funds £
FIXED ASSETS					
Tangible assets	11	-	3,560	3,560	-
CURRENT ASSETS					
Debtors	12	8,842	9,284	18,126	8,842
Cash at bank		256,941	256,998	513,939	385,550
		265,783	266,282	532,065	394,392
CREDITORS					
Amounts falling due within one year	13	(5,200)	53	(5,147)	(9,890)
NET CURRENT ASSETS		260,583	266,335	526,918	384,502
TOTAL ASSETS LESS CURRENT LIABILITIES		260,583	269,895	530,478	384,502
NET ASSETS		**260,583**	**269,895**	**530,478**	**384,502**
FUNDS	14				
Unrestricted funds				260,583	85,973
Restricted funds				269,895	298,529
TOTAL FUNDS				530,478	384,502

The financial statements were approved by the Board of Trustees and authorised for issue on May 26, 2022 and were signed on its behalf by:

Saqib Rehman (May 26, 2022 10:57 GMT+1)

Saqib Rehman - Trustee

CASH FLOW STATEMENT

	Notes	31-8-21 £	31-8-20 £
Cash flows from operating activities			
Cash generated from operations	1	133,135	218,403
Net cash provided by operating activities		133,135	218,403
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,746)	-
Net cash (used in)/provided by investing activities		(4,746)	-
Change in cash and cash equivalents in the reporting period		128,389	218,403
Cash and cash equivalents at the beginning of the reporting period		385,550	167,147
Cash and cash equivalents at the end of the reporting period		513,939	385,550

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31-8-21 £	31-8-20 £
Net income for the reporting period (as per the Statement of Financial Activities)	145,976	207,584
Adjustments for:		
Depreciation charges	1,186	-
(Increase)/decrease in debtors	(6,158)	7,446
(Decrease)/increase in creditors	(7,869)	3,373
Net cash provided by operations	133,135	218,403

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1-9-20 £	Cash flow £	At 31-8-21 £
Net cash			
Cash at bank	385,550	128,389	513,939
	385,550	128,389	513,939
Total	385,550	128,389	513,939

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31-8-21 £	31-8-20 £
Donations & Grants	1,343,204	825,103
Gift aid	-	47,107
Donated services and facilities	-	5,200
	1,343,204	877,410

3. OTHER TRADING ACTIVITIES

	31-8-21 £	31-8-20 £
Shop income	-	500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

4. RAISING FUNDS

Raising donations and legacies

Fundraising costs	59,841	4,153

5. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
General	765,511	206,876	972,387
Education	165,000	-	165,000
	930,511	**206,876**	**1,137,387**

6. GRANTS PAYABLE

	31-8-21 £	31-8-20 £
General	765,511	524,383
Education	165,000	-
	930,511	**524,383**

7. SUPPORT COSTS

	Management £	Finance £	Information technology £
General	12,840	3,801	7

	Human resources £	Other £	Governance costs £	Totals £
General	153,132	8,859	28,237	206,876

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

9. STAFF COSTS

	31-8-21 £	31-8-20 £
Wages and salaries	140,107	71,989
Social security costs	7,888	892
Other pension costs	2,284	1,247
	150,279	**74,128**

The average monthly number of employees during the year was as follows:

31.8.21	31.8.20

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	142,839	734,571	877,410
Other trading activities	500	-	500
Total	**143,339**	**734,571**	**877,910**
EXPENDITURE ON			
Raising funds	2,940	1,213	4,153
Charitable activities			
General	72,331	593,842	666,173
Total	**75,271**	**595,055**	**670,326**
NET INCOME	68,068	139,516	207,584

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES Continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	17,905	159,013	176,918
TOTAL FUNDS CARRIED FORWARD	85,973	298,529	384,502

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	275	4,471	4,746
DEPRECIATION			
Charge for year	69	1,117	1,186
NET BOOK VALUE			
At 31 August 2021	206	3,354	3,560
At 31 August 2020	-	-	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-8-21 £	31-8-20 £
Trade debtors	15,000	-
Payments on account	3,126	-
Prepayments and accrued income	-	8,842
	18,126	8,842

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31-8-21 £	31-8-20 £
Taxation and social security	482	1,250
Other creditors	4,665	8,640
	5,147	9,890

14. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
Unrestricted fund	85,973	196,980	(22,370)	260,583
Restricted funds				
Restricted fund	298,529	(51,004)	22,370	269,895
TOTAL FUNDS	**384,502**	**145,976**	**-**	**530,478**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	415,676	(218,696)	196,980
Restricted funds			
Restricted fund	927,528	(978,532)	(51,004)
TOTAL FUNDS	**1,343,204**	**(1,197,228)**	**145,976**

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
Unrestricted fund	17,905	68,068	85,973
Restricted funds			
Restricted fund	159,013	139,516	298,529
TOTAL FUNDS	**176,918**	**207,584**	**384,502**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

14. MOVEMENT IN FUNDS CONTINUED

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	143,339	(75,271)	68,068
Restricted funds			
Restricted fund	734,571	(595,055)	139,516
TOTAL FUNDS	**877,910**	**(670,326)**	**207,584**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1-9-19 £	Net movement in funds £	Transfers between funds £	At 31-8-21 £
Unrestricted funds				
Unrestricted fund	17,905	265,048	(22,370)	260,583
Restricted funds				
Restricted fund	159,013	88,512	22,370	269,895
TOTAL FUNDS	**176,918**	**353,560**	**-**	**530,478**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	559,015	(293,967)	265,048
Restricted funds			
Restricted fund	1,662,099	(1,573,587)	88,512
TOTAL FUNDS	**2,221,114**	**(1,867,554)**	**353,560**

15. RELATED PARTY DISCLOSURES

The charity works with Peterborough Muslim Education Trust Charity no. 1136767, both charities share a common trustee.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	31-8-21 £	31.8-20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Grants	1,343,204	825,103
Gift aid	-	47,107
Donated services and facilities	-	5,200
	1,343,204	877,410
Other trading activities		
Shop income	-	500
Total incoming resources	1,343,204	877,910
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	59,841	4,153
Charitable activities		
Jordan Orphan Project	-	15,001
Grants to institutions	930,511	524,383
	930,511	539,384
Support costs		
Management		
Rates and water	30	-
Insurance	6,592	3,424
Light and heat	643	599
Telephone	1,764	2,553
Postage and stationery	2,075	259
Sundries	550	401
Fixtures and fittings	69	-
Computer equipment	1,117	-
	12,840	**7,236**
Finance		
Bank charges	3,801	3,161

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	31-8-21 £	31.8-20 £
Finance		
Information technology		
Repairs and renewals	7	2,357
Human resources		
Wages	140,107	71,989
Social security	7,888	892
Pensions	2,284	1,247
Software licences	2,853	4,057
	153,132	78,185
Other		
Other operating leases	5,400	10,400
Travel	3,459	-
	8,859	10,400
Governance costs		
Auditors' remuneration	4,200	-
Accountancy and legal fees	3,952	1,450
Consultancy	20,085	24,000
	28,237	25,450
Total resources expended	1,197,228	670,326
Net income	**145,976**	**207,584**

Children of adam

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228 Cromwell Road, PE1 2HG

Children of adam

Registered Charity No. 1153244

@childrenofadamuk

CHILDREN OF ADAM

England & Wales - Charity number 1153244

Accounts

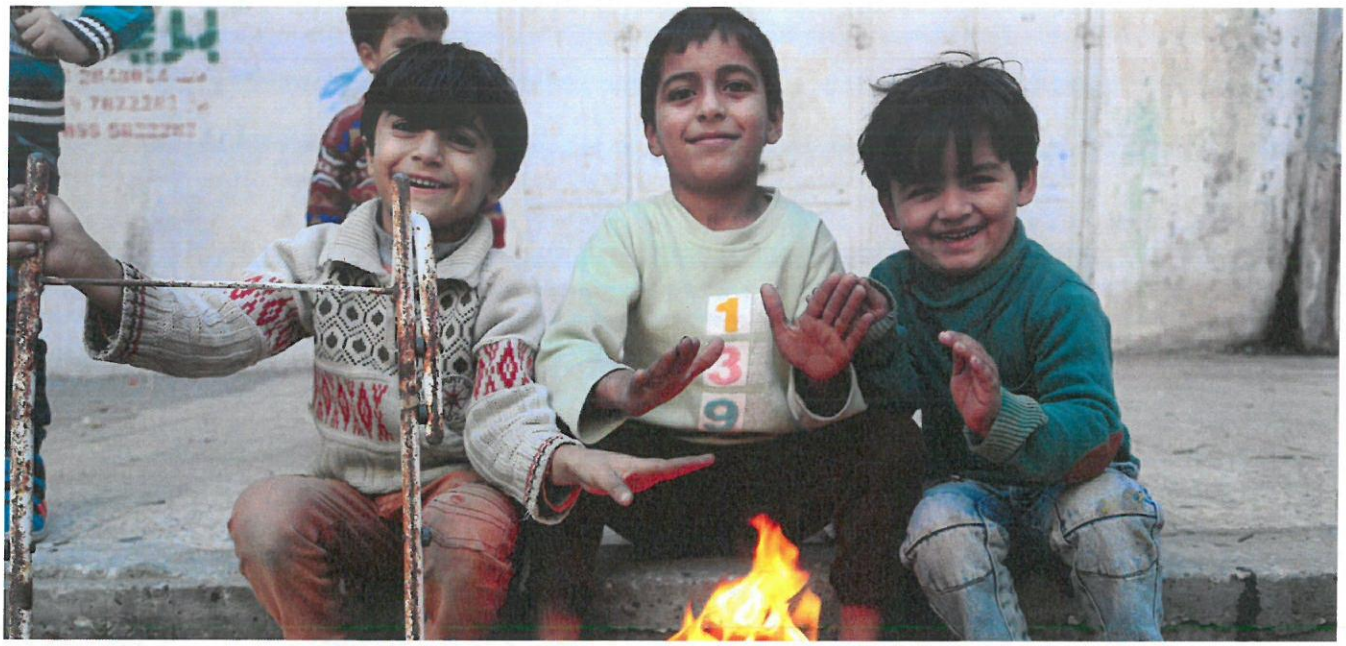


CHILDREN OF ADAM

Annual report and financial statements for the year ended 31st August 2020.

Charity Registration No. 1153244

Children of Adam | 228 Cromwell Road, Peterborough, PE1 2HG | www.childrenofadam.net



CONTENTS

3-25	Trustees' Report
26	Independant Examiner's Report
27	Statement of Financial Activities
28	Statement of Financial Position
29	Statement of Cash Flows
30	Notes to the Statement of Cash Flows
31-35	Notes to the Financial Statements

TRUSTEES' REPORT

Objectives and Aims

The trustees present their report with the financial statements of the charity for the year ended 31st August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims

To advance Islam for the benefit of the public in accordance with the statements of belief by relieving the needs of people through Zakat, Lillah and Sadaqah forms of charity; in particular but not exclusively by:

(i) Distributing food and other items and lifesaving supplies to the homeless with a special focus on the homeless of Peterborough.
(ii) Supporting the charitable work of registered charities in the UK and overseas.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising. It has not been possible to quantify the sterling efforts of our volunteers.



INTRODUCTION

Achievement & Performance

Children of Adam's journey started by supporting the homeless locally. Since then, we have been working hard in assisting UK based projects. We have supported diverse voluntary and statutory sector organisations who provide services to people from a range of backgrounds and communities.

Our UK projects are becoming recognised within the wider Muslim Charity Sector and several charities have contributed to our local initiatives.

.

UK PROJECTS

Safer off the Streets

Organisations from voluntary, faith, community and public services came together to launch a multi-agency partnership called 'Safer off the Streets'. The aim is to bring together a more targeted approach to tackle the issue of rough sleeping in Peterborough.

CoA are co-founding members alongside several organisations including Citizens Advice Bureau and Peterborough City Council.

Peterborough Homeless & Rough Sleepers

The first project undertaken by Children of Adam was feeding the local homeless. Over the years this initiative has developed into working partnerships with local organisations to help and assist the homeless and rough sleepers of Peterborough.

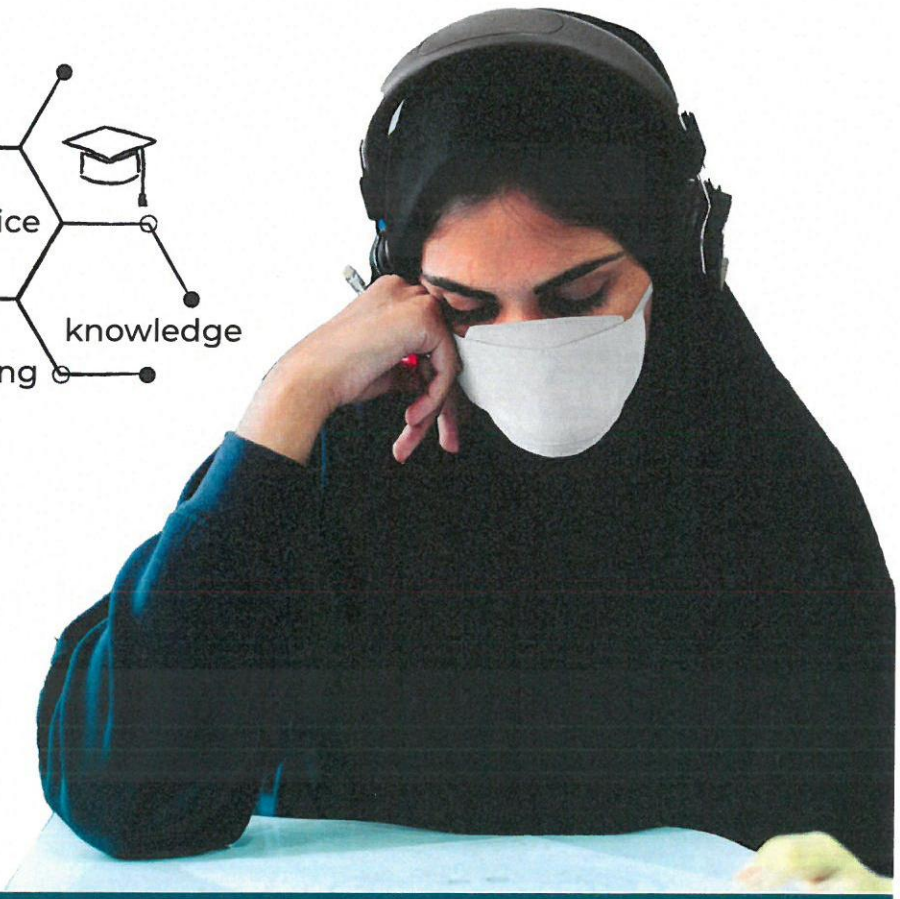


Education and Empowerment

CoA have been supporting Iqra Academy of PMET. PMET's vision is to raise the next generation of Muslims and Muslimah's with a deep understanding of their social and religious responsibilities. Enabling them to be human beings of the highest moral standards benefitting society here locally, nationally and internationally. In another project CoA as part of a multi-agency including the Home office and Peterborough City Council have been providing support to Syrian families arriving in Peterborough as part of the UK governments pledge to take in Syrian families.

Each of the girls have progressed very strongly in the last year. Each student has met their targeted progression academically however our big success would be of our first cohort of this project who finished their year 11 studies and achieved their GCSEs results.





UK PROJECTS *Over 100 meals & 100 food packs*

COVID-19 Response

CoA is committed to support the most vulnerable people amongst our community in Peterborough and during the pandemic and in the current unprecedent time. We partnered with a local food outlet to provide hot meals. Beneficiaries were prioritised in the following criteria:

- Aged 65 or older (regardless of medical conditions) and
- Facing financial hardship and
- Those who are currently sitting in isolation or struggling due to lockdown

UK PROJECTS *Over 350 hours of Advocacy*

CoA Information, Advice & Advocacy Service

COA supports people who face disadvantage or discrimination to have a voice that counts. Providing advocacy and user involvement services across Peterborough. CoA is a growing charity working with people who are vulnerable or marginalised to raise their voices and have their rights respected. The CoA Information, Advice &Advocacy service provides support to clients, professionals and other stakeholders. The service offers a gateway to information, advice and advocacy. CoA's community service holds a wealth of knowledge and skills to help all people access the right support.

The Advocate supports and helps point the client in the right direction, provide contact details and information of organisation that the client may need to speak with or support the client to access specific services.

BANGLADESH

782 beneficiaries

EMERGENCY Food Distribution among Vulnerable Host Community and Rohingya Refugees living in Bangladesh

The world got a new experience in August 2017 when around 1.2 Million Myanmar Citizen had been forcibly displaced and fled to its neighboring villages in Teknaf and Ukhiya Upazilas under Cox's Bazar District in Bangladesh. CoA responded with food distribution to Rohingya refugees and the poor in Bangladesh. The target was to prioritise support for the following groups:

- Women headed households
- Pregnant women suffering insufficient nutrition.
- Widow and elderly people suffering with food insecurity
- Orphan and people with disabilities.



EMERGENCY Food Distribution

On 4th August 2020, a large explosion occurred at the port of the city of Beirut, the capital of Lebanon, causing at least 210 deaths, 7,500 injuries and billions of dollars' worth of property damage, leaving an estimated 300,000 people homeless. Those made homeless as a result, required urgent support. CoA together with our UK partner provided aid through food and hygiene parcels as well as other basic essentials. Food parcels as well as blankets, pillows & mattresses were distributed.



MALAWI

238 Animal Sacrifices including an Aqeeqah

Animal Sadaqah / Aqeeqah

Children of Adam have been offering the opportunity to complete an animal sacrifice as Sadaqah and help feed the poor. The animal sacrifices have been carried out in Malawi, Africa with the meat being distributed to the poor communities. CoA have arranged for 238 animal Sadaqah's including an Aqeeqah service (sacrifice in gratitude at the birth of a child).

NEPAL

12,635 (Men-7,645)
(Women -3,790 and Children- 1200)

Eid Food and Qurbani

Nepal is one of the poorest nations in the world. During the festival of Eid. In Nepal the most vulnerable people in the locality, including orphans, widows, elderly, disabled and the ultra-poor, were selected by local representatives. Primarily the meat was distributed at pre-determined collection points. However, those who could not attend the gathering due to illness, disability or age-related factors; meat was delivered to them to their doorsteps.



12,873
animal sacrifces
made in Nepal
& Malawi

Gift a Vision

Eye care facilities are often scarce, inaccessible and mainly based in urban areas, and many people in rural settings are not aware of the importance of looking after their vision. As a result, eye conditions such as cataracts are common, but can be easily treated if people have access to eye care.

This project was delivered in District Bhakkar. Bhakkar is one of the densely populated Districts in Punjab, Pakistan. The total population is around 1.5 million and around 86% of the population is living in rural areas. Majority of the people in rural areas do not have access to health care.

The beneficiaries belong to a poor background and majority of them were old aged people. Due to poverty the household income is used for food and very little or no money left for health and educational needs, therefore, people with partial blindness face ignorance and loneliness which severely affect their psychological well-being.

With our small intervention, beneficiaries are enabled to see the world once again and continue their normal life.
The positive outcome of our intervention resulted in positive psychological behaviour and a vibrant healthy society.

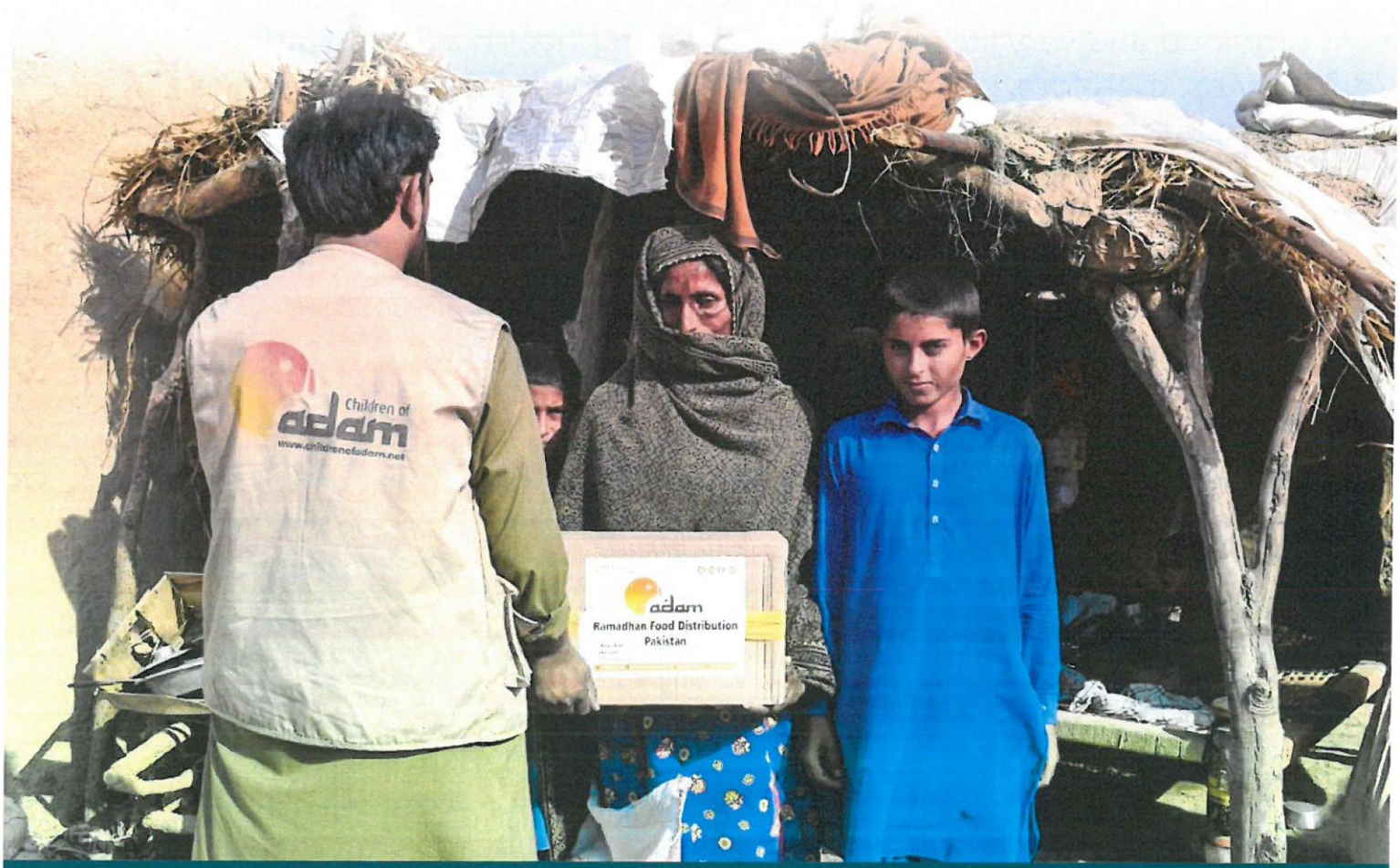
100 families
given access to eye care



Food Distribution

District Layyah is situated in South-West Punjab Province and is surrounded by Districts Bhakkar, Jhang, and Muzaffargarh and by Indus River in West with area of 6,291 Sq. KMs. Comprised of three Tehsils Layyah, Karor and Chaubara having population 1,121,951 with density 178 per Sq. KM and 87.1% population is living in rural area as per Population census 1998.

The population in this area comprises of mainly farmers and labourers whose income is seasonal and thus rendering them often in poverty. Food is a basic human necessity, and a lot of efforts has gone into providing a well-balanced food parcel. This year Children of Adam were able to assist a lot more families than last year.



Water Pumps

Nearly one billion people have no access to save drinking water. One of every five deaths of children under the age of 5 is under to water-related disease. Close to 80% of illness in developing nations is believed to be connected to poor water and sanitation issues.

Every beneficiary's household now has its own water source including a wide washing pad and drainage for wastewater. Many of them have developed kitchen gardens and now they eat fresh home-grown vegetables every day.

Some other benefits & outcomes they gained from this project is that the households have started saving for fulfilling their other development expenses. Due to this the project has contributed to reducing poverty of the benefited households. Financial savings have meant children can go to School and money set aside in some cases for medical expenses..



PAKISTAN

17 Shelter Homes

Shelter Homes

Imagine living in a house that you think may collapse any day. Children of Adam with the kindness of our donors provide poor families with an opportunity to move into a safer new shelter house. Each house is provided with WC, hand pump for clean water, a solar panel & home furnishing.

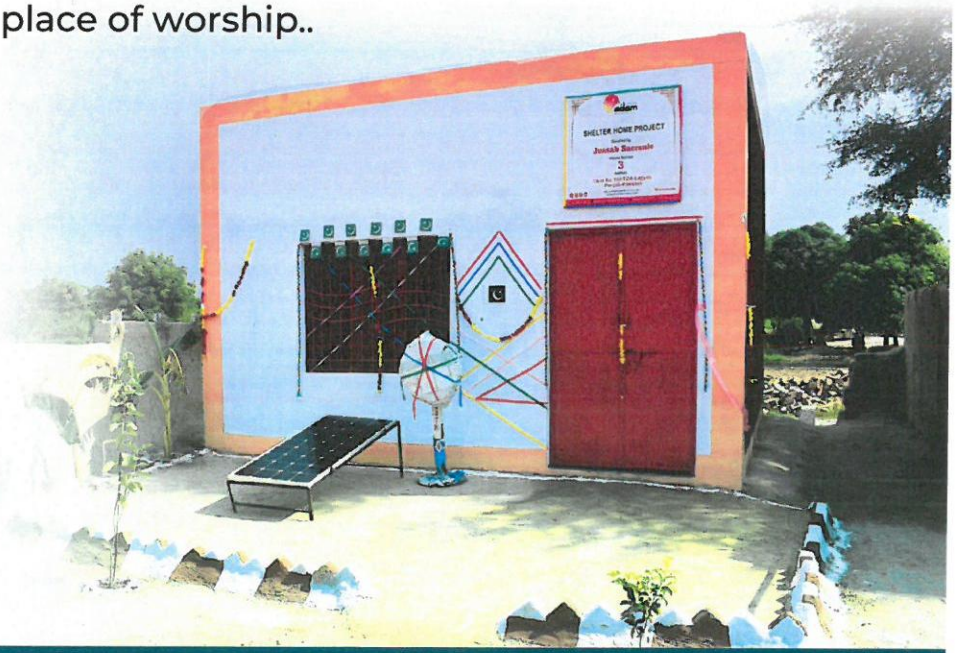
PAKISTAN

Direct: 840 individuals
Indirect: 280 individuals

Masjid Construction

The Masjid holds a central role in the heart of a community, from a spirituality place of sanctuary to an educational institution. Children of Adam has been assisting impoverished communities to build a centre of religious learning for the future generations and has empowered the locals to strengthen their relationship with their faith. As well as supporting communities Children of Adam has been supporting institutions, which lack a place of worship..

17
shelter homes
built



Hifz Sponsorship

Our Hifz programme is a new and unique three-year and a half sponsorship programme for the children of Palestine, which supports children to read, learn and memorise the Holy Qur'an. It also offers the high standard of benefits, which includes nutritious meals, clothing, and comprehensive healthcare. Children are taught the Holy Qur'an in a clean and well-ventilated environment with experienced teachers who use modern techniques in small class sizes.

During the period of hifz the child gets to complete memorising the Holy Quran. Once the memorisation is fully established in the heart of the child, a revision is followed; making the child confident and ready to envision their future as an Imam, Qari' or teacher.

10
students
sponsored to memorise the **Quran**



Food Vouchers

CoA distribute food vouchers in impoverished areas of Gaza Strip to provide relief to the people of Gaza. Each voucher covers food that is important to the local diet of the recipients and is designed to help a family of seven to ten people. This generally includes free items which should be selected upon the desire of the family monthly, no force on them to choose specific items. Foods are procured locally within Palestine to ensure that they are appropriate for the recipients and to help the economy as well. The Feed Gaza program is designed to complement a longer-term relief and development project that provides sustainable assistance in improving living conditions



GAZA - PALESTINE

3001 Beneficiaries

Multiple Projects

The humanitarian situation in the occupied Palestinian territory is among the world's most long-standing protracted crisis and remains largely attributable to decades of conflict, blockades, internal division and de-development policies. Such a complicated context resulted in skyrocketing unemployment rates and thus poverty rates among the Palestinian population in the Gaza Strip. Such rampant poverty and unemployment are happening in an environment of limited power supply, poor water supply and restricted movement.

This year CoA with the support of our partners distributed aid for relief of everyday hardships.



20 hygiene water tanks



4 home repairs



1505 olive trees



36 wheel-chairs



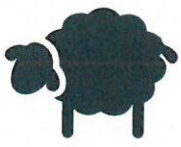
454 family food packs



765 Orphan Gifts



203 hygiene kits



14 Sheep (Qurbani)

Orphan Sponsorship

Orphans are the most vulnerable children in the world. For most of them, a permanent family is not an immediate option. Alone and without care, they are exposed to the worst our world has to offer.

The Orphan sponsorship project strives to improve the livelihood of orphan children who have lost the most important thing in their lives; their parent(s). This year from the generosity of our donors a total of 225 orphans were sponsored by Children of Adam.

Orphans are provided with shelter, nutritious meals, healthcare and an education to help break the cycle of poverty.



GAZA - PALESTINE

Over 750 Children

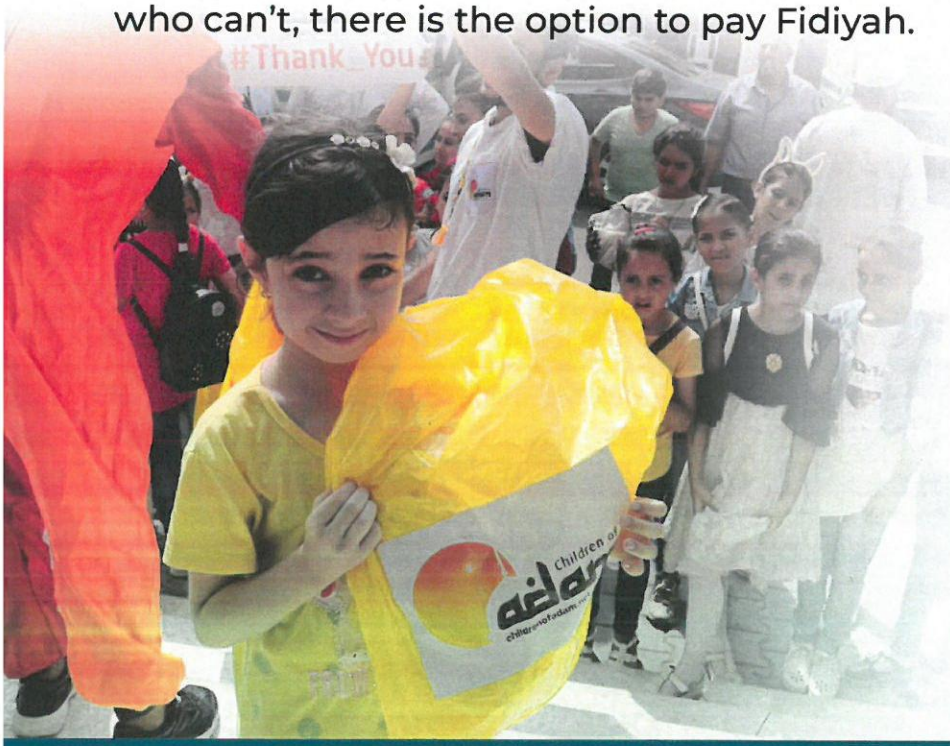
Eid Gifts

CoA has been working with its partners in Gaza to bring a smile on the faces of children at the time of Eid. In total 750 children were provided Eid gifts; comprising of orphans and vulnerable children living through poverty and illness.

PAKISTAN

Fidya, Kaffara & Sadaqatul Fitr Feeding

Giving Sadaqatul Fitr (also referred to as Zakatul Fitr or Fitrana) on the day of Eid was a practice of the Messenger SallAllahu 'alayhi wasallam, and it has been ordered for us all to follow. Like Zakah, it establishes the bonds of unity and brotherhood between the rich and poor. Not all Muslims are able to fast during the month of Ramadan, and for those who can't, there is the option to pay Fidiyah.



750+

eid gifts

distributed

YEMEN

200 Families plus 400 direct & 1600 indirect

Hygiene Packs

Yemen is the largest humanitarian crisis in the world, with more than 24 million people – some 80 per cent of the population – in need of humanitarian assistance, including more than 12 million children. Since the conflict escalated in March 2015, the country has become a living hell for the country's children. CoA through our UK partners delivered emergency aid, this included the distribution of food and hygiene parcels to individuals and families who rely heavily on donations



Food Parcels

CoA provides basic food items for the most vulnerable beneficiaries in Athens with focus on Syrian refugee families. Each beneficiary received a food basket that was enough to keep one family fed for two weeks. In refugee situations like in Greece, refugees depend heavily on the support from NGOs to secure their basic needs. They, the refugees, try to secure longer aid through being in touch with different NGOs to get some aid so they can keep going. The content of the food basket distributed was very good and the feedbacks from beneficiaries were

561

refugee families

in Greece given Food Parcels to help feed them for 2 weeks



FINANCIAL REVIEW

The charity has been funded solely by the generous donations of its supporters and the associated Gift Aid. The charity has managed to increase its profile from its work in the community this year and have raised public support.

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations. Currently the unrestricted reserves provide the charity with adequate funds to cover operational costs as a means for it to meet its charitable objectives for a minimum of three months. In the Trustees' view this would need to be extended to six months in the future so as to be able to deliver more projects directly.

Restricted funds are dispensed to their related projects as soon as possible.

FUTURE PLANS

The Trustees will look to maintain the current projects and increase in the delivery of projects and will also look into supporting more people around the world

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

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

Children of Adam (COA) was established on 11th December 2012 to meet the need for providing food and other provisions to the homeless particularly in Peterborough and also supporting projects of registered charities in the UK and overseas.

Children of Adam operated as an unregistered voluntary organisation. It constituted a trust deed on 11/07/2013 in view of registering with the Charity Commissioners. On 05/08/2013 Children of Adam was granted registration as an unincorporated charity (Charity Number 1153244).

INDUCTION & TRAINING OF NEW TRUSTEES

When the charity identifies the need for new trustees, this is done if vacancies have arisen through resignations, or it may be that existing trustees have decided that one or more new trustees with specific skills are needed to help run the charity more effectively. The process includes potential new trustees completing a skills audit and signing a declaration of eligibility to become a trustee after which existing trustees will meet formerly to discuss the application before deciding to appoint any individual to the board.

RELATED PARTIES

The charity works with Peterborough Muslim Education Trust charity no. 1136767 (PMET), both charities share a common trustee. PMET provides a homeless shelter and educational services for Syrian refugees. In addition to working with PMET COA supports the charitable work of registered charities in the UK for delivery of aid overseas to areas where COA currently does not implement the delivery of the project itself and/or has no volunteers or staff based overseas. Grant making is done through Memorandum's of Understanding with registered charities.

Occasionally Trustees may go over with partner organisations to oversee the projects its donors have contributed for to ensure funds were applied consistently to donor intentions and to take part in the delivery and distribution effort

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number - 1153244

Principal Address
805 Lincoln Road
Peterborough
PE1 3HG

Trustees
Mr Saqib Rehman
Mr Azhar Mahmood Ahmed DipHE
Mr Dawood Hussain FCMA CGMA
Mr Waqqas Rehman - (Chair) (resigned 5/4/2020)
Mr Shujah Saklain

Independent Examiner
Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 28/05/2021 and signed on its behalf by:

.....
Mr Saqib Rehman - Trustee

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Children Of Adam
I report to the charity trustees on my examination of the accounts of Children Of Adam (the Trust) for the year ended 31st August 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

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

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

Nazir Malida

Nazir Malida
ACCA Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Date: 28th May 2021

Statement of financial activities for the year ended 31st August 2020

	Notes	Unrestricted fund £	Restricted fund £	31/8/20 Total funds £	31/8/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**142,838**	**734,571**	**877,409**	521,922
Other trading activities	3	**500**	**-**	**500**	-
Investment income	4	**-**	**-**	**-**	16
Total		**143,338**	**734,571**	**877,909**	521,938
EXPENDITURE ON					
Raising funds	5	**2,940**	**1,213**	**4,153**	10,837
Charitable activities	6				
Grants to charities		**-**	**475,063**	**475,063**	207,812
Grants to individuals		**-**	**4,384**	**4,384**	-
Jordan Orphan Project		**-**	**30,035**	**30,035**	-
Greece Refugee Project		**-**	**-**	**-**	45,294
UK Projects		**20,625**	**84,360**	**104,985**	87,357
Administration		**51,705**	**-**	**51,705**	36,523
Project workers		**-**	**-**	**-**	47,032
Total		**75,270**	**595,055**	**670,325**	434,855
NET INCOME		**68,068**	**139,516**	**207,584**	87,083
RECONCILIATION OF FUNDS					
Total funds brought forward		**17,905**	**159,013**	**176,918**	89,835
TOTAL FUNDS CARRIED FORWARD		**85,973**	**298,529**	**384,502**	176,918

Statement of financial position 31st August 2020

	Notes	Unrestricted fund £	Restricted fund £	31/8/20 Total funds £	31/8/19 Total funds £
CURRENT ASSETS					
Debtors	12	**8,842**	**-**	**8,842**	16,288
Cash at bank and in hand		**78,131**	**307,419**	**385,550**	167,147
		86,973	**307,419**	**394,392**	183,435
CREDITORS					
Amounts falling due within one year	13	**(1,000)**	**(8,890)**	**(9,890)**	(6,517)
NET CURRENT ASSETS		**85,973**	**298,529**	**384,502**	176,918
TOTAL ASSETS LESS CURRENT LIABILITIES		**85,973**	**298,529**	**384,502**	176,918
NET ASSETS		**85,973**	**298,529**	**384,502**	176,918
FUNDS	14				
Unrestricted funds				**85,973**	17,905
Restricted funds				**298,529**	159,013
TOTAL FUNDS				**384,502**	176,918

The financial statements were approved by the Board of Trustees and authorised for issue on 25/05/2021 and were signed on its behalf by:



Mr Saqib Rehman - Trustee

Statement of cash flows for the year ended 31st August 2020

	Notes	31/8/20 £	31/8/19 £
Cash flows from operating activities			
Cash generated from operations	1	**218,403**	89,000
Net cash provided by operating activities		**218,403**	89,000
Cash flows from investing activities			
Interest received		-	16
Net cash provided by investing activities		-	16
Change in cash and cash equivalents in the reporting period		**218,403**	89,016
Cash and cash equivalents at the beginning of the reporting period		**167,147**	78,131
Cash and cash equivalents at the end of the reporting period		**385,550**	167,147

Notes to the statement of cash flows for the year ended 31st August 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/8/20 £	31/8/19 £
Net income for the reporting period (as per the Statement of Financial Activities)	**207,584**	87,083
Adjustments for:		
Interest received	**-**	(16)
Decrease/(increase) in debtors	**7,446**	(2,971)
Increase in creditors	**3,373**	4,904
Net cash provided by operations	**218,403**	89,000

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19 £	Cash flow £	At 31.8.20 £
Net cash			
Cash at bank and in hand	**167,147**	**218,403**	**385,550**
	167,147	**218,403**	**385,550**
Total	**167,147**	**218,403**	**385,550**

Notes to the financial statements for the year ended 31st August 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/8/20	31/8/19
	£	£
Donations	**603,542**	354,111
Gift aid	**47,107**	32,115
Grants	**221,560**	130,496
Donated services and facilities	**5,200**	5,200
	877,409	521,922

Grants received, included in the above, are as follows:

	31/8/20	31/8/19
	£	£
Other grants	**221,560**	130,496

Notes to the financial statements - continued for the year ended 31st August 2020

3. OTHER TRADING ACTIVITIES

	31/8/20	31/8/19
	£	£
Shop income	500	-

4. INVESTMENT INCOME

	31/8/20	31/8/19
	£	£
Other interest	-	16

5. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	31/8/20	31/8/19
	£	£
Fundraising costs	4,153	10,837

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Grants to charities	77,251	396,225	1,587	475,063
Grants to individuals	4,072	-	312	4,384
Jordan Orphan Project	2,460	27,533	42	30,035
UK Projects	4,360	100,625	-	104,985
Administration	986	-	50,719	51,705
	89,129	524,383	52,660	666,172

7. GRANTS PAYABLE

	31/8/20	31/8/19
	£	£
Grants to charities	396,225	64,797
Jordan Orphan Project	27,533	-
UK Projects	100,625	-
	524,383	64,797

8. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Grants to charities	1,587	-	1,587
Grants to individuals	312	-	312
Jordan Orphan Project	42	-	42
Administration	25,719	25,000	50,719
	27,660	25,000	52,660

Notes to the financial statements - continued for the year ended 31st August 2020

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2020 nor for the year ended 31st August 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st August 2020 nor for the year ended 31st August 2019.

10. STAFF COSTS

	31/8/20	31/8/19
	£	£
Wages and salaries	**71,989**	45,504
Social security costs	**892**	762
Other pension costs	**1,247**	766
	74,128	47,032

The average monthly number of employees during the year was as follows:

	31/8/20	31/8/19
Project workers	**4**	2

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,276	461,646	521,922
Investment income	16	-	16
Total	60,292	461,646	521,938
EXPENDITURE ON			
Raising funds	5,953	4,884	10,837
Charitable activities			
Grants to charities	-	207,812	207,812
Greece Refugee Project	-	45,294	45,294
UK Projects	-	87,357	87,357
Administration	36,523	-	36,523
Project workers	-	47,032	47,032
Total	42,476	392,379	434,855
NET INCOME	17,816	69,267	87,083
RECONCILIATION OF FUNDS			
Total funds brought forward	89	89,746	89,835
TOTAL FUNDS CARRIED FORWARD	17,905	159,013	176,918

Notes to the financial statements - continued for the year ended 31st August 2020

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20	31/8/19
	£	£
Prepayments and accrued income	8,842	16,288

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/20	31/8/19
	£	£
Taxation and social security	1,250	38
Other creditors	8,640	6,479
	9,890	6,517

14. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	17,905	68,068	85,973
Restricted funds			
Restricted	159,013	139,516	298,529
TOTAL FUNDS	176,918	207,584	384,502

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	143,338	(75,270)	68,068
Restricted funds			
Restricted	734,571	(595,055)	139,516
TOTAL FUNDS	877,909	(670,325)	207,584

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	89	17,816	17,905
Restricted funds			
Restricted	89,746	69,267	159,013
TOTAL FUNDS	89,835	87,083	176,918

Notes to the financial statements - continued for the year ended 31st August 2020

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,292	(42,476)	17,816
Restricted funds			
Restricted	461,646	(392,379)	69,267
TOTAL FUNDS	521,938	(434,855)	87,083

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	89	85,884	85,973
Restricted funds			
Restricted	89,746	208,783	298,529
TOTAL FUNDS	89,835	294,667	384,502

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,630	(117,746)	85,884
Restricted funds			
Restricted	1,196,217	(987,434)	208,783
TOTAL FUNDS	1,399,847	(1,105,180)	294,667

15. RELATED PARTY DISCLOSURES

The Charity works with Peterborough Muslim Education Trust (PMET) Charity No.1136767, both charities have a common trustee in Mr S Rehman.

COA made donations totalling £93,500 (2019 : £86,625) to PMET for the provision of educational services relating to Syrian refugee girls and hall hire for the homeless shelter at the Iqra Academy.

Included within donations is £14,389 which was donations made to the charity by the trustees over the year.

Mr Waqqas Rehman resigned as trustee on 5 April 2020 and through an independent and objective process from which he was excluded, the remaining trustees made the decision to employ him in the charity as Chief Executive Officer.

Children of adam

Children of Adam
228 Cromwell Road,
Peterborough,
PE1 2HG

Donation Hotline:
03003210032

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info@childrenofadam.net

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