

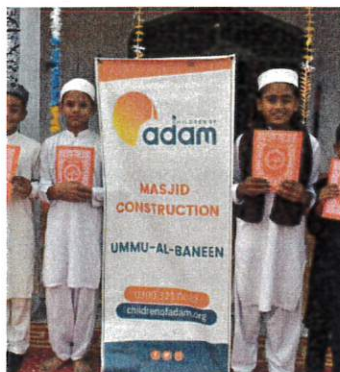
ANNUAL REPORT

OF THE YEAR ENDED
31 AUGUST 2023



REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR CHILDREN OF ADAM

Contents



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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

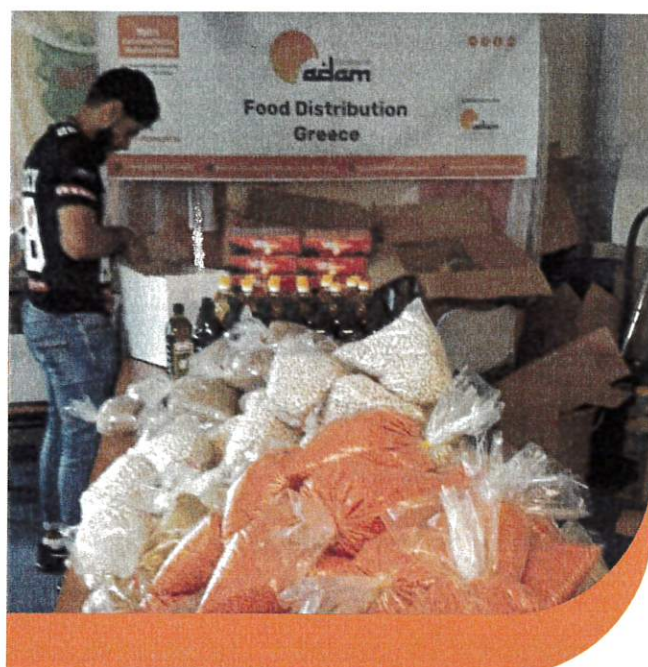
Gaza, Palestine Multiple Projects:

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 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.

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

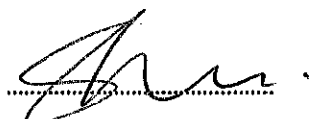
	Notes	Unrestricted fund £	Restricted fund £	31-8-23 Total funds £	31-8-22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>320,586</u>	<u>1,547,141</u>	<u>1,867,727</u>	<u>1,214,895</u>
EXPENDITURE ON RAISING FUNDS					
Raising donations and legacies	3	<u>146,521</u>	<u>-</u>	<u>146,521</u>	<u>117,984</u>
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		<u>204,183</u>	<u>69,159</u>	<u>273,342</u>	<u>530,478</u>
TOTAL FUNDS CARRIED FORWARD		<u>215,046</u>	<u>212,940</u>	<u>427,986</u>	<u>273,342</u>

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	<u>200,813</u>	<u>(94,133)</u>
Net cash (used in)/provided by operating activities		<u>200,813</u>	<u>(94,133)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(657)</u>
Net cash (used in)/provided by investing activities		<u>-</u>	<u>(657)</u>
Change in cash and cash equivalents in the reporting period		<u>200,813</u>	<u>(94,790)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>419,149</u>	<u>513,939</u>
Cash and cash equivalents at the end of the reporting period		<u><u>619,962</u></u>	<u><u>419,149</u></u>

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	<u>200,813</u>	<u>(94,133)</u>

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
	<u>419,149</u>	<u>200,813</u>	<u>619,962</u>
Total	<u>419,149</u>	<u>200,813</u>	<u>619,962</u>

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	<u>1,867,727</u>	<u>1,214,895</u>

3. RAISING DONATIONS AND LEGACIES

	31-8-23 £	31-8-22 £
Fundraising costs	<u>146,521</u>	<u>117,984</u>

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
	<u>1,197,623</u>	<u>368,942</u>	<u>1,566,565</u>

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
	<u>1,197,623</u>	<u>1,078,034</u>

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

<u>1,197,623</u>	<u>1,078,034</u>
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6. SUPPORT COSTS

	Management £	Finance £	Information technology £
General	<u>15,450</u>	<u>7,626</u>	<u>21,207</u>
	Staff Costs £	Other £	Governance costs £
General	<u>146,521</u>	<u>23,744</u>	<u>69,977</u>
			Totals £
			<u>284,525</u>

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
	<u>230,936</u>	<u>188,172</u>

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

31-8-23	31-8-22
<u>8</u>	<u>8</u>

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	<u>347,439</u>	<u>867,456</u>	<u>1,214,895</u>
EXPENDITURE ON RAISING FUNDS			
Raising donations and legacies	<u>117,984</u>	<u>-</u>	<u>117,984</u>
	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	<u>275</u>	<u>5,128</u>	<u>5,403</u>
DEPRECIATION			
At 1 September 2022	121	2,119	2,240
Charge for year	<u>39</u>	<u>751</u>	<u>790</u>
At 31 August 2023	<u>160</u>	<u>2,870</u>	<u>3,030</u>
NET BOOK VALUE			
At 31 August 2023	<u>115</u>	<u>2,258</u>	<u>2,373</u>
At 31 August 2022	<u>154</u>	<u>3,009</u>	<u>3,163</u>

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	<u>1,905</u>	<u>1,905</u>
	<u>1,905</u>	<u>14,905</u>

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
	<u>196,254</u>	<u>163,875</u>

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	<u>273,342</u>	<u>154,645</u>	<u>427,986</u>

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	<u>1,867,727</u>	<u>(1,713,083)</u>	<u>–</u>	<u>154,644</u>

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	<u>530,478</u>	<u>(257,136)</u>	<u>–</u>	<u>273,342</u>

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:

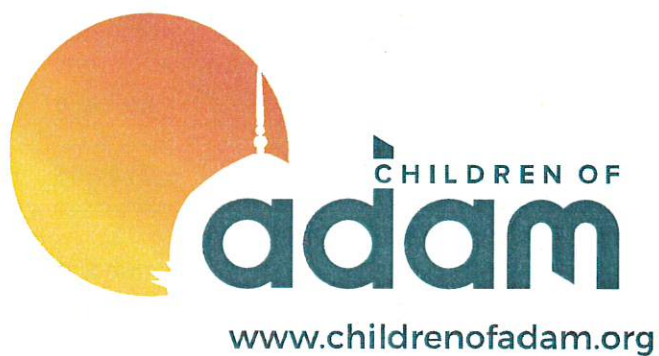
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	347,439	(403,839)	(56,400)
Restricted funds			
Restricted fund	867,456	(1,068,192)	(200,736)
TOTAL FUNDS	1,214,895	(1,472,031)	(257,136)

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)



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