

ANNUAL REPORT

OF THE YEAR ENDED
31 AUGUST 2024



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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:



MEDICAL AID



CLEAN WATER



HYGIENE KITS



FOOD



SHELTER

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, Fidyah/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: [\[childrenofadam.org\]](https://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 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 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*
Trustee SAqib Rehman (May 7, 2025 17:00 GMT+1)



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:

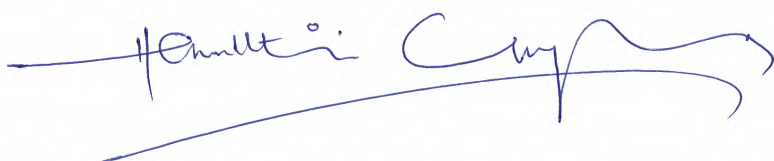
- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

A handwritten signature in blue ink, appearing to read 'Hamilton Coopers', with a long horizontal flourish extending to the right.

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
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
		<u>4,552</u>	<u>2,373</u>
Current assets			
Debtors	11	12,123	1,905
Cash at bank and in hand		702,559	619,962
		<u>714,682</u>	<u>621,867</u>
Creditors: Amount falling due within one year	12	(169,077)	(196,255)
Net current assets		545,605	425,612
Total assets less current liabilities		<u>550,157</u>	<u>427,985</u>
Net assets excluding pension asset or liability		550,157	427,985
Total net assets		<u>550,157</u>	<u>427,986</u>
The funds of the charity			
Restricted funds	13		
Restricted income funds		224,513	212,940
		<u>224,513</u>	<u>212,940</u>
Unrestricted funds	13		
General funds		325,644	215,046
		<u>325,644</u>	<u>215,046</u>
Reserves	13		
Total funds		<u>550,157</u>	<u>427,986</u>

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

Sagib Rehman

Sagib 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 of 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 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
	£	£	£
<i>Fundraising trading costs</i>			
	183,279	183,279	146,522
	<u>183,279</u>	<u>183,279</u>	<u>146,522</u>

6 Expenditure on charitable activities

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

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
	<u>111,620</u>	<u>272,224</u>	<u>383,844</u>	<u>368,942</u>

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
	<u>270,765</u>	<u>230,937</u>

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	<u>9,100</u>	<u>9,100</u>
Depreciation and impairment		
At 1 September 2023	3,030	3,030
Depreciation charge for the year	1,518	1,518
At 31 August 2024	<u>4,548</u>	<u>4,548</u>
Net book values		
At 31 August 2024	<u>4,552</u>	<u>4,552</u>
At 31 August 2023	<u>2,373</u>	<u>2,373</u>

11 Debtors

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

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
	<u>169,077</u>	<u>196,255</u>

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)	-
Shelter 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

Shelter 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
	<u>619,962</u>	<u>82,597</u>	<u>702,559</u>
Net debt	<u>619,962</u>	<u>82,597</u>	<u>702,559</u>

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:	<u>4,225</u>	<u>2,981</u>

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	<u>85,509</u>	<u>349,783</u>
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	<u>(2,913)</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>702,558</u>	<u>349,783</u>
Components of cash and cash equivalents		
Cash and bank balances	702,559	619,962
	<u>702,559</u>	<u>619,962</u>



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