

ANNUAL REPORT

OF THE YEAR ENDED
31 AUGUST 2025

*Together,
We Create
Lasting Change*



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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.

FUTURE PLANS

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

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

STRUCTURE, GOVERNANCE, AND RISK MANAGEMENT

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

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

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

RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

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

RELATED PARTIES

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

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

RISK MANAGEMENT

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

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

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

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

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

Annual Report for the Year Ended 31 August 2025

STATEMENT OF PUBLIC BENEFIT

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

AUDIT REPORT (SUMMARY)

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

The audit also confirmed that the information provided in the Trustees' Report is consistent with the financial statements.

OUR MISSION

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

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

VISION AND VALUES

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

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



CORE AREAS OF FOCUS

1. EMERGENCY RELIEF

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



MEDICAL AID



CLEAN WATER



HYGIENE KITS



FOOD



SHELTER

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

2. FOOD SECURITY & NUTRITION

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

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

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

3. WATER, SANITATION & HYGIENE (WASH)

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

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

4. SHELTER & HOUSING

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

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

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

5. EDUCATION & ORPHAN CARE

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

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

6. HEALTHCARE SERVICES

We deliver essential healthcare to underserved and vulnerable communities through:

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

7. ECONOMIC EMPOWERMENT & LIVELIHOODS

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

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





GLOBAL PROJECT HIGHLIGHTS

UNITED KINGDOM (PETERBOROUGH)



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

PAKISTAN



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

GAZA, PALESTINE



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

LEBANON



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



YEMEN



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

Malawi



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

Nepal & Indonesia



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

ISLAMIC GIVING PROGRAMS

We facilitate donations in line with Islamic obligations:

- ▶ Zakat
- ▶ Sadaqah
- ▶ Sadaqatul Fitr
- ▶ Fidyah & Kaffara
- ▶ Qurbani
- ▶ Aqeeqah

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

IMPACT SUMMARY

(2025)



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



Hundreds of homes built or improved



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



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



Tree-planting initiatives contributing to environmental sustainability



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








- ASIA
- AFRICA
- MIDDLE EAST
- UK

IMPACT SUMMARY (2025)

TOTAL NO. OF BENEFICIARIES PER COUNTRY

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

How You Can Help

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

Visit: <https://childrenofadam.org>

FINAL WORDS

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

TRUSTEES ANNUAL REPORT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number: 1153244

Principal address

228 Cromwell Road, Peterborough PE1 2HG

Key Management Personnel

Munir Bhimani

Waqas Rehman

Trustees

Saqib Rehman Trustee

Shujah Saklain (Chair) Trustee

Dawood Hussain FCMA CGMA Trustee

Azhar Mahmood Ahmed DipHE Trustee

Reference And Administrative Details

Auditors

Hamilton Coopers

Chartered Accountants

Registered Auditors

66 Earl Street

Maidstone

Kent

ME14 1PS

TRUSTEES' RESPONSIBILITY STATEMENT

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

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


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

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

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

04/06/2026

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


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

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Saqib Rehman - Trustee

AUDIT REPORT

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

Capability of the audit in detecting irregularities, including fraud

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

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

Audit procedures performed by the engagement team included:

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

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

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

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

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

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


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

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

Use of this report

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

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


Date:

Statement of Financial Activities for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>607,684</u>	<u>1,788,066</u>	<u>2,395,750</u>	<u>1,843,214</u>
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	3	<u>133,944</u>		<u>133,944</u>	<u>183,279</u>
Charitable activities					
	4				
Food Aid			484,342	484,342	278,355
Education			202,761	202,761	46,471
Eid Gifts			12,015	12,015	12,429
Emergency & Medical Appeal			66,682	66,682	333,196
Empowerment projects			151,642	151,642	21,221
Masjid			66,108	66,108	27,227
Orphans & Shelter			295,965	295,965	270,437
Water			204,691	204,691	90,332
Winter Relief			83,157	83,157	40,000
Support Cost		162,028	239,640	401,668	384,179
General		100,815		100,815	33,918
Other					
Total		396,787	1,807,003	2,203,790	1,721,043
NET INCOME/(EXPENDITURE)		210,898	(18,938)	191,960	122,171
Transfer between Funds		-	-	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>325,644</u>	<u>224,513</u>	<u>550,157</u>	<u>427,986</u>
TOTAL FUNDS CARRIED FORWARD		<u>536,542</u>	<u>205,575</u>	<u>742,117</u>	<u>550,157</u>

Balance Sheet 31 August 2025

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

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



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

.....
 Saqib Rehman - Trustee

Cash Flow Statement for the Year Ended 31 August 2025

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

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

1- ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations & Grants	<u>2,395,750</u>	<u>1,843,214</u>

3. RAISING DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Fundraising costs	<u>133,944</u>	<u>182,279</u>

4. CHARITABLE ACTIVITIES COSTS

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

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

5. GRANTS PAYABLE

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

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

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

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

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
General	<u>45,316</u>	<u>10,803</u>	<u>15,593</u>
	Fund Raising £	Other £	Governance costs £
General	<u>133,944</u>	<u>63,506</u>	<u>35,060</u>
			Totals £
			<u>304,222</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

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

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

31.8.25	31.8.24
<u>9</u>	<u>8</u>

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

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

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

10. TANGIBLE FIXED ASSETS

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

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. MOVEMENT IN FUNDS

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

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

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

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

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

13. MOVEMENT IN FUNDS - continued

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

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



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