

Charity registration number 1159189 (England and Wales)

ABRAHAM'S CHILDREN IN CRISIS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

ABRAHAM'S CHILDREN IN CRISIS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Adam Bushnell (Chairman) Ian Mills Pearl Saddington Rev Michael Dixon (Appointed 15 July 2024)
Charity number	1159189
Principal address	Flat 4 Stonefield House Church Lane Boroughbridge York YO51 9BA
Independent examiner	Roseanne Bennett BSc (Hons) FCA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Solicitors	Sanderson McCreath & Edney 4 Quay Walls Berwick upon Tweed TD15 1HD

ABRAHAM'S CHILDREN IN CRISIS

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ABRAHAM'S CHILDREN IN CRISIS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report and accounts for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The principal objects of Abraham's Children In Crisis (the Charity) are the prevention and relief of poverty, the advancement of education and the relief of physical or mental illness for children under the age of 22 years, permanently living in the Holy Land (Israel and The Occupied Palestinian Territories) and who are in critical need, by reason of ill health, financial hardship or other disadvantage by:

- Making grants to individuals and organisations through sponsorship of individual children to provide or assist in the provision of welfare, education and medical care.

Through the work of our charity we aim to benefit children living in the Holy Land by providing relief for those children who currently may not be receiving help, who are in critical need because of extreme financial hardship, physical or mental illness/disability, abandonment, the death of one or both parents or family breakdown. This is done by sponsorship and general donation.

The Charity, seeks to care for the education, health and welfare of children in crisis and to help them achieve their full potential. We are dedicated to helping children solely on the basis of need and not on the faith of the child. We achieve this by having advisers who are all qualified and experienced in the care of children in the area in which we seek to give help. We spend much time listening to children and their families to ensure that we can offer the most practical and appropriate help.

Achievements and performance

Our objectives this year, have been to continue supporting children who are living in the Holy Land by providing relief for those who currently may not be receiving help, who are in critical need because of extreme financial hardship, physical or mental illness / disability, abandonment, the death of one or both parents or family breakdown.

To remain a small and slowly developing organisation, ensuring that we have the resources (both human and financial) to give a consistently good and appropriate quality of care to each child in critical need.

To ensure that all donations to the Charity are used to benefit the children and young people with whom we work.

To achieve our objectives, we would normally spend as much time 'on the ground' as possible, listening to children, their families, to medical, educational and welfare professionals and qualified advisors who have volunteered to give their time to the Charity. Due to the current war and following Foreign Office guidelines, we have been unable to be there. However, we have kept in regular contact with our beneficiaries, advisers, teachers, parents, and doctors by video link. We have increased our number of advisers, including former beneficiaries who are now qualified professionals, and also two individuals close in age to our current young beneficiaries to better understand their needs.

We have been able to continue our financial support of the children with the help of our trusted advisers in the region, the use of UK regulated money transfers and the creation of a risk assessed audit trail. We will continue to be 'on the ground' when Foreign Office guidelines permit as well as operating from 'home'.

ABRAHAM'S CHILDREN IN CRISIS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Each of the cases of the children who are now receiving on-going financial support or who have received 'one off' help have been thoroughly investigated. We are satisfied that those receiving support are or were temporarily in critical need having been assessed by appropriate professionals, local and UK advisers and trustees. We continually monitor each child's progress to ensure that all are receiving the help and support they need.

As a charity, we have also been invited by some hospitals and schools to assist in the care and welfare of some of their children who find themselves in crisis. Most of this work involves minimal financial outlay by the Charity.

We spend time travelling in the UK to give talks to churches, different faith groups, schools, and other organisations. These talks are to raise awareness of the plight of children who find themselves in crisis in the area in which we operate. Much interest is shown, and regular and other funding has been generated which will help the Charity achieve its objectives. Fundraising by the Charity has markedly increased income to meet the critical needs of those children and young people affected by the war. The Charity has well visited website pages which are helping to increase awareness of the work of the Charity and the plight of the children with whom we work.

In the Charity's tenth year it has financially supported those existing children in the Charity's care and many more with support requiring minimal financial input. Some are new cases with some others leaving sponsorship as they are no longer in critical need. Many children and their families are suffering severe financial hardship and for those with children suffering injury, illness or disability, the burden of medical or educational fees is sometimes just too much. It remains, therefore, our objective to be 'on the ground' in our area of operation, to continue to grow slowly (within our means) and to identify those children who might benefit from the Charity's support in the same way as we have operated this year. It is also our objective to continue to raise an awareness of the situation of these children and to raise funds by talking with those who may show interest in our Charity's aims and objectives.

Financial review

During the year the Charity has been successful in maintaining and developing existing activities. Total income for the year amounted to £37,284 (2023: £19,494) against running costs of £34,131 (2023: £19,561) resulting in an operating surplus of £3,153 (2023: £67 deficit).

Total funds at the year end were £4,841 (2023: £1,688) all of which were unrestricted.

Reserves

The trustees have reviewed the reserves of the Charity in relation to its current and future requirements and have considered the nature of the income and expenditure streams. They consider that the reserves held are sufficient and necessary to allow the Charity to continue to fulfil its objectives.

The trustees aim to produce a breakeven position each year with any short term deficits being funded from reserves.

Risk review

The trustees have conducted a review of the major strategic, business and operational risks to which the Charity is exposed and are satisfied that systems and procedures are in place to minimise such risks and ensure that any risks remain insignificant.

The Charity complies with the requirements of child protection protocol, which sets out procedures and standards for ensuring that children the Charity works with are kept safe. These requirements include criminal record bureau checks for all trustees and volunteers who have frequent contact with children and young people and training on child protection measures where it is deemed necessary.

ABRAHAM'S CHILDREN IN CRISIS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Plan for future periods

The Charity aims to maintain and improve upon current income levels and to further diversify income, enabling the Charity to plan further ahead and help many more children and their families who are suffering severe financial hardship.

It remains, therefore, the Charity's objective to be 'on the ground' in our area of operation, to continue to grow slowly (within our means) and to further identify those children who might benefit from the Charity's support in the same way as we have operated this year. It is also our objective to continue to raise an awareness of the situation of these children and to raise funds by talking with those who may show interest in our Charity's aims and objectives.

Public benefit

All requests for help are thoroughly investigated to ensure that all donated money is used wisely and is helping those children in the most critical need. We are dedicated to being apolitical and non-judgemental. No charges are made to anyone in the operation of the Charity.

Through extended visits to the area in which the Charity operates, many children have been supported on a 'one off' basis or are now receiving long term support in relation to their welfare, educational and health needs.

All of these children have been assessed by local and UK advisers and are deemed to be in critical need because of injury (both psychological and physical) caused by conflict, severe family problems, financial hardship, illness, disability or mental health issues.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Volunteers

All members of the Charity are volunteers which ensures that every donation, however small, will be used solely for the benefit of children in crisis.

Structure, governance and management

The Charity is governed by its Trust Deed established on 8 February 2014.

The trustees have accepted ultimate responsibility for directing the affairs of the Charity and for ensuring that it is solvent, well run and delivering the charitable outcomes for the benefit of the public for which it has been set up.

The Charity employs no staff. Charitable activities are all managed by the trustees in accordance with its Trust Deed.

Under its Trust Deed the number of trustees shall not be less than four.

The trustees

The trustees who served the Charity during the year were as follows:

Adam Bushnell (Chairman)

Ian Mills

Pearl Saddington

Michael Daglish

Rev Michael Dixon

(Resigned 11 February 2024)

(Appointed 15 July 2024)

ABRAHAM'S CHILDREN IN CRISIS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Trustees recruitment and training

Trustees have the power at any time to appoint any person who is able and willing to do so to be a trustee. A person shall not be entitled to act as a trustee until they have signed a declaration of acceptance and willingness to act in accordance with the terms of the Trust Deed.

New trustees are appropriately inducted and trained to understand the nature of the Charity and its operations and their responsibilities in relation to compliance, duty of prudence and duty of care.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report 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 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 of the Charity for that year.

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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and 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.

The trustees' report was approved by the Board of Trustees.



Ian Mills

Trustee

Dated: 22.05.25

ABRAHAM'S CHILDREN IN CRISIS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ABRAHAM'S CHILDREN IN CRISIS

I report to the trustees on my examination of the financial statements of Abraham's Children In Crisis (the Charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Roseanne Bennett BSc (Hons) FCA

17 Walkergate

Berwick-upon-Tweed

Northumberland

TD15 1DJ

Date: 27/5/25

ABRAHAM'S CHILDREN IN CRISIS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Total 2023 £
<u>Income from:</u>			
Donations and legacies	3	37,284	19,494
<u>Expenditure on:</u>			
Raising funds	4	985	177
Charitable activities	5	33,146	19,384
Total resources expended		34,131	19,561
Net income/(expenditure) for the year/ Net movement in funds		3,153	(67)
Fund balances at 1 August 2023		1,688	1,755
Fund balances at 31 July 2024		4,841	1,688

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ABRAHAM'S CHILDREN IN CRISIS

BALANCE SHEET

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		1,193		-
Current assets					
Debtors	11	1,083		521	
Cash at bank and in hand		3,265		1,867	
		<u>4,348</u>		<u>2,388</u>	
Creditors: amounts falling due within one year	12	(700)		(700)	
Net current assets			<u>3,648</u>		<u>1,688</u>
Total assets less current liabilities			<u><u>4,841</u></u>		<u><u>1,688</u></u>
The funds of the Charity					
Unrestricted funds	13		4,841		1,688
			<u>4,841</u>		<u>1,688</u>

The financial statements were approved by the trustees on

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Ian Mills
Trustee

22.05.25

ABRAHAM'S CHILDREN IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Abraham's Children In Crisis is an unincorporated charity, established by a Trust Deed and registered with the Charity Commission, number 1159189.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ABRAHAM'S CHILDREN IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs incurred in connection with fund raising, talks and events.

Resources expended on charitable activities comprise the costs incurred by Charity in working to meet its charitable objectives.

Governance costs are those incurred in connection with the administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33% Reducing Balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

ABRAHAM'S CHILDREN IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Grant making policy

Grants are made at the trustees' discretion to children in critical need and bodies/organisations working in the Holy Land in furtherance of the Charity's aims and objectives.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2024	2023
	£	£
Donations and gifts	31,525	17,276
Gift aid	5,759	2,218
	<u>37,284</u>	<u>19,494</u>

ABRAHAM'S CHILDREN IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

4 Raising funds

	2024	2023
	£	£
Costs of raising funds		
Raising funds	985	177
	<u>985</u>	<u>177</u>

Costs associated with raising funds are those incurred by the Charity in order to raise awareness of the Charity's activities in order to generate donations and legacies through fundraising, talks and events.

5 Charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Depreciation and impairment	206	-
Sponsorship of children	30,060	16,490
Flights, accommodation and expenses	231	1,327
	<u>30,497</u>	<u>17,817</u>
Share of governance costs (see note 6)	2,649	1,567
	<u>33,146</u>	<u>19,384</u>

6 Support costs

	Governance costs £	2024 Governance costs £	Governance costs £	2023 £
Accountancy	774	774	714	714
Insurance	390	390	450	450
Equipment and office expenses	1,485	1,485	403	403
	<u>2,649</u>	<u>2,649</u>	<u>1,567</u>	<u>1,567</u>
Analysed between Charitable activities	2,649	2,649	1,567	1,567

Governance costs includes payments to the independent examiner of £774 (2023: £714) for accountancy advice and independent examination.

ABRAHAM'S CHILDREN IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 1 (2023: 1) was reimbursed a total of £985 (2023: £177) for travelling expenses.

The total amount of donations received without conditions from trustees or other related parties during the year was £1,150 (2023: £390).

8 Employees

There were no employees during the year.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Computers £
Cost	
Additions	1,399
At 31 July 2024	<u>1,399</u>
Depreciation and impairment	
Depreciation charged in the year	206
At 31 July 2024	<u>206</u>
Carrying amount	
At 31 July 2024	<u><u>1,193</u></u>

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,083	521
	<u>1,083</u>	<u>521</u>

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	700	700
	<u>700</u>	<u>700</u>

ABRAHAM'S CHILDREN IN CRISIS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	1,688	37,284	(34,131)	4,841
	<u>1,688</u>	<u>37,284</u>	<u>(34,131)</u>	<u>4,841</u>
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	1,755	19,494	(19,561)	1,688
	<u>1,755</u>	<u>19,494</u>	<u>(19,561)</u>	<u>1,688</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023: None).