



Church Action
on Poverty
Limited

Dignity for all



2024 annual review and
financial statements

Reference and administrative information

Charitable company details

Charity registration number: 1079986

Company registration number: 3780243

Registered office and operational address

28 Sandpiper Court
Water's Edge Business Park
Modwen Road
Salford
M5 3EZ

Trustees (Council of Management)

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

John Allison-Walsh
Gemma Athanasius-Coleman
Stef Benstead (*until November 2023*)
Margaret Cairney
Andrew Connell
John Dale (*Chair until November 2023*)
Sandra Dutson (*to November 2023*)
Charles Elliott (*Treasurer*)
Helen Goodman (*Chair from November 2023*)
Rich Jones (*from November 2023*)
Richard Machin
Amanda Mallen (*from November 2023*)
Ashleigh May (*from November 2023*)
Tracy Porter (*from November 2023*)
David Primrose (*Vice Chair*)
Martin Stringer (*from November 2023*)

Key management personnel

Niall Cooper (*Chief Executive Officer*)
Lindsey Hall (*People, Partnerships and Learning Manager, from May 2023*)
James Henderson (*Your Local Pantry Network Development Manager*)
Liam Purcell (*Communications and Supporter Relations Manager*)
Karen Wilson (*Finance Manager and Company Secretary*)

Staff

Gavin Aitchison
Rachel Brown
Jessica Clark
Pete Duberly (*from January 2024*)
Felicity Guite
Shabir Jivraj
Piers Lidvall (*until July 2023*)
Ellie Malhotra (*from June 2023*)
Jane Perry (*from February 2024*)
Dan Riley Eskiturk (*from August 2023*)
Chris Shelley
Jen Sissons (*from June 2023*)
Kate Simcock
Adam Spiers (*from January to June 2024*)

Freelancers and consultants

Deirdre Brower Latz, Nazarene Theological College
Carmel Murphy Elliott, Urban Life
Jane Perry
Sandra Rice, Migrant Support
Penelope Rodie
Dr Fiona Tweedie

Independent examiner

Jennifer Daniel
Slade & Cooper Limited
Beehive Mill
Jersey Street
Ancoats
Manchester
M4 6JG

Bankers

National Westminster Bank plc
11 Spring Gardens, Manchester M2 1FB
Triodos Bank
Deanery Road, Bristol BS1 5AS
Unity Trust Bank, Four Brindleyplace, Birmingham B1 2JB
Cambridge and Counties bank, Charnwood Court, 5B New Walk, Leicester LE1 6TE

Introduction

2023–24 was a strong year for Church Action on Poverty and I want to thank everyone who contributed to our achievements: staff, churches, funders, partners and trustees.

As a Christian-based organisation we want to see people in the UK freed from poverty. We believe it is God's plan that everyone should flourish. In our work we put the dignity, agency and power of those we work with at the forefront of what we do.

In 2023–24 we built a movement of support to carry forward the mission. One of our objectives is to educate the public about poverty, and as I write this the Let's End Poverty campaign is engaging with people across the country during the General Election campaign to make the case for structural change. We had a number of successful and high-profile events, which you can read about in this report. Importantly, through our Speaking Truth To Power programme we amplified the voices of those with lived experience, giving them the opportunity to change things in their communities in Liverpool, London and Lewes.

The Local Pantry programme grew significantly and with the support of the Co-op we opened our 100th Pantry. The power of the Pantry movement is felt partly in the great support given to thousands of families with their weekly shop and partly in the communities of hope Pantry members are able to build for themselves to tackle other issues like health and wellbeing.

Our roots lie in the churches, and one of the most creative pieces of work is our Church on the Margins collaboration with the United Reformed Church and Methodists to ensure that the views and interests of the people in these neighbourhoods have a full place in their church life.

As you can see opposite, we had a big turnover on the Council of Management – I particularly want to thank my predecessor John Dale and Stef Benstead for their contribution and to welcome new trustees and staff.

It is going to be a challenge to maintain the same level of growth and activity this year and next. Despite the fact that need is as great as ever, traditional funders are overstretched. So I also want to appeal to you, our supporters, to keep giving and spread the word.



Helen Goodman is chair of Church Action on Poverty's Council of Management

A handwritten signature in black ink that reads "Helen Goodman". The script is fluid and cursive.

Helen Goodman, Chair of Council of Management
6 September 2024

Our vision

- We put **gospel values of justice and compassion** into practice.
- Our vision, as a Christian organisation, is that the UK **can and must be transformed into a country where everyone can live a full life, free from poverty**.
- Poverty is an **outrage against humanity**. It robs people of dignity, freedom and hope, of power over their own lives. We believe that our vision – an end to poverty in the UK – can become a reality.
- To realise our vision, our long-term goal is to build a **powerful social movement** with people and communities struggling against poverty to reclaim dignity, agency and power together.

Our values

■ Dignity

For Christians, all human beings are created in the image and likeness of God. All of our work is founded on the belief that every human being deserves dignity, to be treated with respect, and a chance to live life in all its fullness.

■ Agency

Agency is people's ability and freedom to act, to make a difference in the world – individually or collectively. Too often, projects and campaigns seek to tackle poverty without treating the people who experience it as active agents. But people who struggle against poverty on a daily basis have the deepest understanding of what needs to change, and some of the best ideas for doing so. Wherever possible, Church Action on Poverty's work is actively shaped and led by people who have experienced poverty themselves.

■ Power

People continue to be trapped in poverty because it is sustained by unjust structures and systems. It's part of the church's mission to speak out and transform those unjust structures – as the prophets did in the Bible. That means challenging the people who have too much power in our society. We support people in poverty to speak truth to power and make change.

Objectives and activities

Mission

To work with people living in poverty, the churches and others to overcome poverty in the UK.

Objects

- To promote and advance the education of the public in matters relating to poverty and to raise the level of awareness and understanding of poverty in the United Kingdom.
- To advance the education of the public by promoting research and study into poverty and to provide and encourage investigation into the problems faced by the poor in the United Kingdom and to publish the results.
- To advance the education of the public in the part that the churches can play in meeting the needs of those members of society whose development and participation in society is impaired by poverty.

These objects have been extracted from our Memorandum of Association.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees present their report and the independently examined financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Achievements, performance and beneficiaries

The charity's main activities and who we try to help are described below. All our charitable activities focus on the United Kingdom, and are undertaken to further Church Action on Poverty Ltd's charitable purposes for the public benefit.

SUPPORTING A GROWING MOVEMENT TO END POVERTY

WHO'S INVOLVED?

- **10,000+** followers in print and online
- **3,000 individual donors**
- **500 donor churches and groups**
- A **creative collective** of theologians, writers and poets
- **Local Church Action on Poverty groups** in Sheffield and the North East
- **19,289 member households of Local Pantries** (comprising over 40,000 children and adults)
- All kinds of **partners**, including...
 - The Co-op
 - The Joint Public Issues Team
 - The Addressing Poverty through Lived Experience Collective
 - The Joseph Rowntree Foundation
 - Christians Against Poverty
 - The Trussell Trust
 - Cornwall Independent Poverty Forum
 - Greater Manchester Combined Authority
- ...and many more!

WHAT DID WE DO TOGETHER?

- In June, **Dignity For All**, our first conference for all our partners, was led by people with experience of poverty and brought people together to discuss how to grow the wider movement.
- We helped to launch and coordinate **Let's End Poverty**, a grassroots coalition working to put UK poverty on the agenda at the next General Election.
- In October, we supported church leaders and people with lived experience of poverty to come together and learn from each other at a **roundtable event** in Durham.
- In October, community projects celebrated their work and spoke out for change during **Challenge Poverty Week England and Wales**, with our coordinatig support.
- In February, churches across the UK explored the theme 'Dreamers Who Do' on **Church Action on Poverty Sunday**.

WHAT DIFFERENCE DID WE MAKE?

- The **Dignity For All** conference was a well-attended success which inspired and energised people to work for an end to poverty. It will be happening again in 2024.
- **Over 5,000 people** listened to Gordon Brown speak about the urgent need to tackle UK poverty, launching Let's End Poverty at the Greenbelt festival.
- **115 organisations** supported Challenge Poverty Week, and organised over **30 events**.
- Following our roundtable event, church leaders in the North East are **amplifying the voices of lived experience and discussing new ways of working together to tackle poverty**.
- On Church Action on Poverty Sunday, **churches raised over twice as much** to support the growing movement as they did in 2023!



Ashleigh May, a campaigner from Halifax, spoke at the Dignity for All conference

Dignity means that

your current

circumstances

shouldn't define

who you are!

**DIGNITY
FOR ALL**

**LET'S END
POVERTY**



St Andrew & St George URC in Bolton is one of many churches supporting Let's End Poverty

By uniting and sharing

our insight and

knowledge we will

continue to work together

to create change



Corrina Eastwood, Community Organiser for Thrive Teesside, spoke at our Durham roundtable

**CHALLENGE
POVERTY
WEEK
ENGLAND
& WALES**

Those who have pioneered

the concept of

Challenge Poverty Week

need to be congratulated.

This year's Week has had a real impact.



Andy Burnham, Mayor of Greater Manchester, spoke at a Challenge Poverty Week event

SHARING STORIES OF HOPE: MEDIA AND COMMUNICATIONS

WHO'S INVOLVED?

- Our **communications team**, dedicated to ensuring we have a loud and distinctive voice for change
- The participants in our **Speaking Truth to Power** programme (see opposite), who draw on their lived experience of poverty to act as expert advisers and to speak out for change
- **Local Pantries and other community projects** across the UK, whose voices and stories we amplify
- A range of **creative people** who use the arts to share stories of hope – this year we co-launched 'Dreams and Realities', a major project working with painter Stephen Martin and a community choir in Sheffield (pictured below)

WHAT DID WE DO TOGETHER?

- Our expert advisers drew on their lived experience of poverty to **comment in the media** on the Budget and other policy announcements.
- We trained and supported our Speaking Truth to Power participants, and other partners, to **use new and traditional media to tell their stories**.
- We worked with individuals and groups to **tell their own stories** of community activism and hope.
- We launched **Pantry Post**, a newsletter for the thousands of members of Local Pantries.
- We learned a lot about **how to share stories of hope** – and shared that learning with our partners and allies.
- We supported the **Let's End Poverty campaign** to develop an effective communications strategy.

WHAT DIFFERENCE DID WE MAKE?

- Our **expert advisers were featured widely in the media, reaching thousands of people** to present the perspective of lived experience on the impact of government policy.
- People are **inspired and empowered** by knowing that their voices are being heard, and having a chance to make a difference.
- The new **Pantry Post** newsletter enabled us to **share stories of dignity, choice and hope in a way that connects people across the UK-wide network**, with members themselves telling their Pantry stories.



SPEAKING TRUTH TO POWER

Speaking Truth to Power panelists sharing their stories and visions with BBC Radio Manchester



I think we will

become known for

making a change

(Ashleigh May, member of the Speaking Truth to Power panel)

SPEAKING TRUTH TO POWER

WHO'S INVOLVED?

- A **national panel of dedicated activists** who want to draw on their lived experience of poverty to challenge people in power and change unjust structures
- **Local partner organisations** running their own Speaking Truth to Power programmes in Lewes, Peckham, Bootle and elsewhere
- Our brilliant **staff team**, sharing expertise in empowerment, storytelling, campaigning and making change

WHAT DID WE DO TOGETHER?

- Our national and local panels came together regularly for **training and support**, and **plan what action they want to take for change**.
- Panelists shared their stories in the **media** (see opposite page).
- We worked with partners to **amplify unheard voices and reach national audiences**.
- Panelists spoke at brilliant events alongside **political party conferences**.

WHAT DIFFERENCE DID WE MAKE?

- Participants **shared their skills** and gained new ones.
- Panelists **challenged policy-makers directly** about the impact of their decisions on people in poverty.
- We **spoke out in a way that was genuinely led by the real experts** – people who have lived experience of the issues.

OFFERING DIGNITY, CHOICE AND HOPE THROUGH 120 LOCAL PANTRIES

WHO'S INVOLVED?

- A growing **network of Your Local Pantry neighbourhood food clubs** – which reached new regions including Newcastle and Nottingham for the first time this year
- All kinds of **local partner organisations** who run Pantries – including academy trusts, housing associations, local councils, and 50+ churches
- Generous **funders and partners** including The Co-operative, the Robertson Trust, SKyLight, Fareshare and others

WHAT DID WE DO TOGETHER?

- We celebrated the opening of our **100th Pantry** – and the **10th anniversary** of the first Pantry opening.
- In Bootle, we launched our first **Self-Reliant Group** for Pantry members.
- Pantry members began receiving training through our **Speaking Truth to Power** programme.
- We launched **Pantry Post**, a newsletter sharing stories from and for Pantry members.
- We enabled more Pantries to promote the **Healthy Start scheme** and other forms of 'wraparound' support for members.
- We worked with partners to open **more mobile and multi-site Pantries**.
- We supported Pantries with **training, funding, and regional and national gatherings**.

WHAT DIFFERENCE DID WE MAKE?

- **14 new Pantries** opened this year, reaching many new communities with dignity, choice and hope.
- People made **268,506 visits** to Pantries this year. Members **save an average of £21** on their weekly shop.
- Mobile Pantries enable us to offer **dignity, choice and hope to people in rural and isolated areas**.
- Pantries offer **so much more than just food**. Community cohesion... improved mental and physical health... opportunities and hope...



The next three pages share some of the highlights from the Your Local Pantry network's 2023 social impact report



It's great to know you're
not alone in your struggles.
That there's help and
support if you need it,
not just the food
side of things.

WHAT'S *IMPORTANT* TO PANTRY MEMBERS?



99% said that saving money on the weekly shop is important, 88% said it's very important



98% said tackling food waste is important, 73% said this is very important



98% said knowing that their Pantry belongs to the local community is important



98% said that increasing the amount of fresh and healthy food eaten in their household is important



95% said increasing the variety of food eaten in their household is important



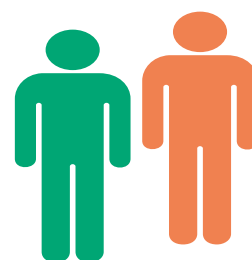
98% said being able to choose their own food is important



74% said having a say in the decisions about running a Pantry is important



91% said increasing the overall amount of food eaten in their household is important

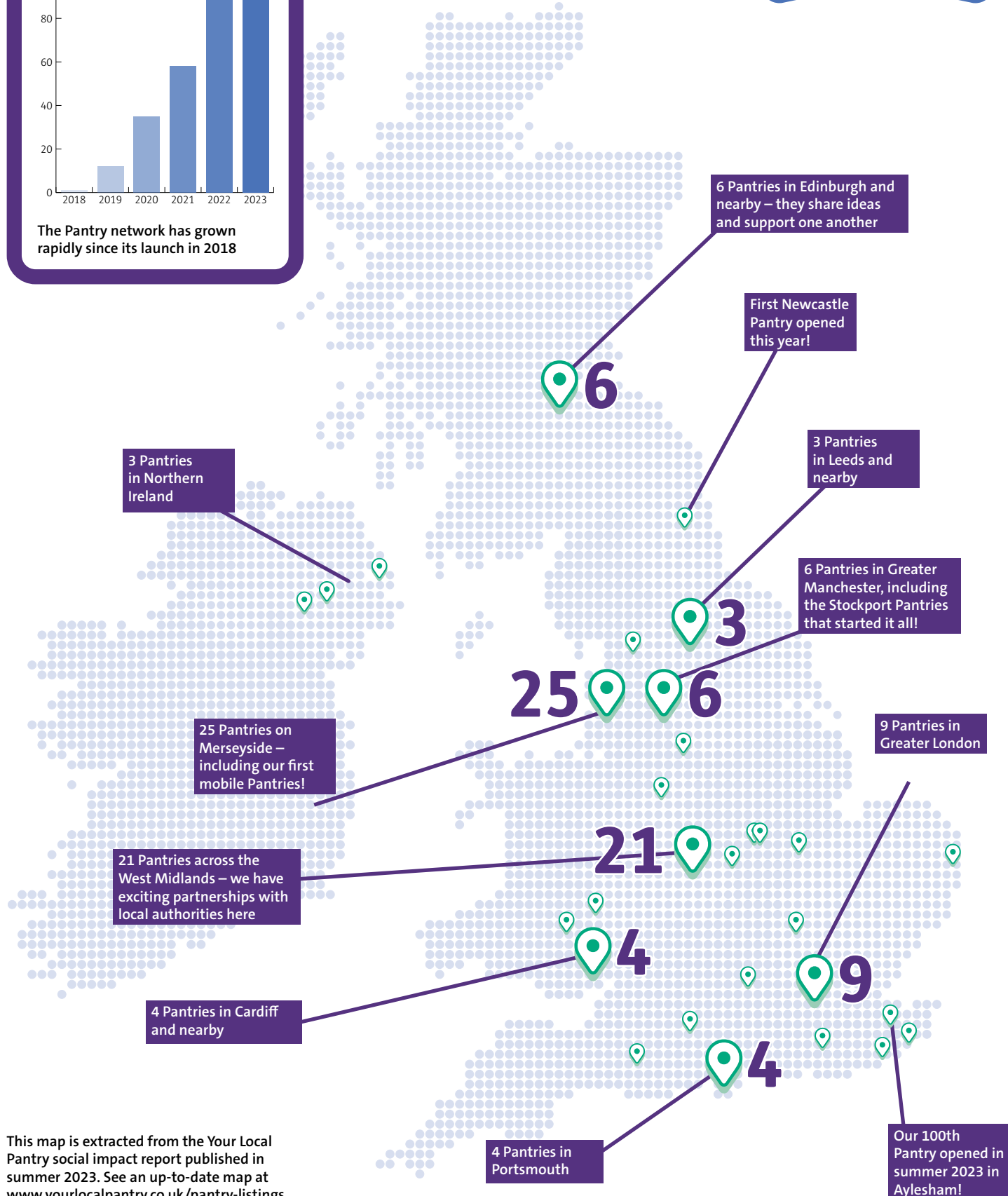
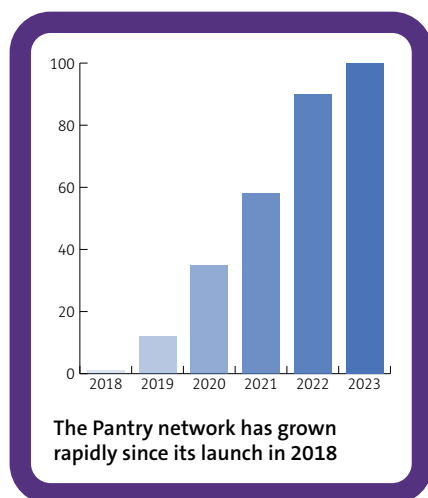


89% said making friends with others in their local community is important



73% said having the opportunity to volunteer at the Pantry is important

A GROWING NETWORK



This map is extracted from the Your Local Pantry social impact report published in summer 2023. See an up-to-date map at www.yourlocalpantry.co.uk/pantry-listings

PANTRY STORIES

Tanya's story

Tanya is the coordinator, and also a member, at Pennywell Pantry, Edinburgh. She lives with her husband and three children. She says that the Pantry makes a big difference to the food her family eats. The family membership means that she is able to get a lot of fresh fruit and veg from the Pantry, as well as meat and some basic supplies such as washing powder. Tanya says shopping at the Pantry helps her to save money on her food shopping, which helps her to pay other bills.

Tanya says the family membership is particularly helpful because she has three children; she is able to get more food for her growing family and buy handy snacks for the children to take to school, as well as nappies for the baby. Tanya says her children are able to eat fresh food twice a day because she has family membership.

Tanya told us that even though she is working, it is still a struggle to manage her household finances (rent, gas, electric, etc.). Her home is quite cold, so in the winter she has to have the heating on for the children and the baby. Tanya says that being a Pantry member has helped her financial situation, she is able to source food and household items from the Pantry, which means her budget is not so stretched. However, she still does not have any money left over to save, or put towards treats, all of the money goes on bills, food and clothing, etc.

"We don't have choice to spend or keep some money for something like a children's holiday."

Tanya says that before joining the Pantry she was struggling with her physical and mental health, after having a series of operations, and after having her youngest child. Since starting her work at the Pantry she is feeling a lot better: **"I am totally different. I love life."**

Sharon's story

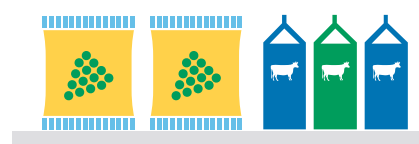
Sharon is a volunteer and has family membership at Pennywell Pantry. Sharon says she has been struggling financially, particularly due to the increases in energy prices. Sharon says that joining the Pantry has improved her financial situation. Family membership helps Sharon to get enough food for her family, so she doesn't have to spend so much at the supermarket, which makes it easier to pay her other bills.

Sharon appreciates being able to get cat food at the Pantry because it can be expensive at the supermarket. Sharon says she is able to get a lot more for her money at the Pantry, especially with recent increases in the price of food. Sharon said that she does not have any spare money to save, or put towards special occasions like birthdays and Christmas.

Sharon suffers from mental health problems and being a volunteer at the Pantry has helped her to get out of the house and make new friends.

"If I wasn't a member or a volunteer ... I used to just sit in the house and not go anywhere."

Now she volunteers two days a week, chats to the customers and gets to know them, offering them support and a friendly face.



EXPLORING WHAT IT MEANS TO BE A CHURCH ON THE MARGINS

WHO'S INVOLVED?

- An active partnership with the **United Reformed Church's North West Synod**
- Collaboration with the **Methodist Church's Church on the Margins** programme
- A range of **churches across Greater Manchester**

WHAT DID WE DO TOGETHER?

- We established a new **Community of Praxis**, providing space for people who are part of churches on the margins to share ideas and encourage one another.
- We supported the United Reformed Church's North West Synod in the creation of a **new anti-poverty strategy**.
- We took part in **anti-poverty neighbourhood meetings** alongside churches participating in the programme.
- We began developing a programme inspired by Poverty Truth Commissions, which will allow **grassroots groups with lived experience of poverty** to be more involved in church decision-making.

WHAT DIFFERENCE DID WE MAKE?

- Communities of praxis will enable churches to **reflect on the work they do as part of marginalised communities, energising them to do more.**
- The URC North West Synod will **share their new anti-poverty strategy and encourage other churches and regions to develop their own.**
- **People on low incomes will have a greater say in how churches are run in Greater Manchester.**



Church on the margins

BUILDING A STRONG TEAM AND A SUSTAINABLE ORGANISATION

WHO'S INVOLVED?

- Our **Council of Management** – 13 trustees with a wide range of skills, and several with lived experience of poverty
- Our **staff team** – especially the core staff who keep the office running smoothly and manage our finances

WHAT DID WE DO TOGETHER?

- We provided **ongoing training** for all our staff in movement-building, how to form high-functioning teams, and a range of work skills.
- We **increased our use of online systems**, and digitised and cleared out old paperwork, in order to work more efficiently and effectively.
- We improved our **financial management** and moved our money to a more ethical bank.

WHAT DIFFERENCE DID WE MAKE?

- Our staff all take a '**one team**' approach, so that all our programmes collaborate and support one another to make a bigger impact.
- All of our programmes are able to **focus on delivering change** rather than on admin.
- We have **minimised unnecessary expenditure** of time and effort on supporting our programmes.



Financial review

This was a positive year for Church Action on Poverty, with growth in established and new projects and staff numbers. During the year procedures have been further streamlined and bank arrangements reviewed to maximise interest rates and minimise risk.

The trustees took the decision to invest unrestricted reserves to support the Speaking Truth to Power and Your Local Pantry projects, which explains the deficit at year end and the reduction in unrestricted funds.

Unrestricted donations from committed individuals, local churches and legacies (including Gift Aid) has seen an increase in 2024, mainly due to past Gift Aid claims being processed during the year, to £282,193 (2023: £199,693). Total unrestricted funds carried forward (including designated funds) were £76,798 (2023: £113,180). Unrestricted funds are vital to finance the core costs of the charity, which continue to be carefully managed. They also fund campaigns and events which underpin so much of the charity's impact. A designated fund was established during the year from a large donation received, and was ring-fenced for our involvement in the Let's End Poverty campaign and also Your Local Pantry. At the end of the financial year the fund balance was £20,648.

We have strong relationships with our funders, who increasingly provide us with committed funding for programmes that will continue for multiple years. The largest of these has one year's funding left, and the charity are in the process of securing new multiple-year funding for this work.

Continued funding from The Cooperative has enabled the Pantry network to expand substantially, as the need for food security grows. Membership subscriptions are received to facilitate our support for all Pantries.

Continued funding from the Tudor Trust has provided funding for our work supporting the network of Self-Reliant Groups. This is the last year of funding but the Self-Reliant Groups will continue on the ground, albeit without the support of a dedicated Church Action on Poverty staff member.

The Church on the Margins project has received funding from the United Reformed Church, Methodist Church and MB Reckitt Trust, which has meant that a dedicated staff member has been appointed to expand this project.

Funding from The Cooperative and an anonymous trust has allowed the Speaking Truth to Power programme to continue to develop further.

We are very grateful to all our funders, and further details about who has funded which programmes can be found in note 4. The carried forward balance of restricted funds of £71,309 (2023: £107,497) relates to programme funding for long-term projects continuing in 2024 and beyond.

Reserves policy

Reserves are held to build resilience and capacity, and to allow Church Action on Poverty to continue its activities in the event of a short-term reduction in income.

In 2023 the Council of Management reviewed how it calculates the level of free reserves deemed necessary. Factors such as the cost of operating without any programme recharges (restricted grants cover some unrestricted costs) and the cost of winding up the organisation in an orderly way were considered. This led the Council to conclude that a range of £53,000 to £84,000 of free reserves is appropriate at this time. At the end of 2023–24 the level of free reserves (i.e. unrestricted general funds) was £76,798 (2023: £113,180), which sits comfortably inside the policy range. Given the ongoing economic uncertainties, this is considered acceptable and reassuring as we continue our ever more vital work.

The organisation's current position compared to the policy's range is considered at every Council of Management meeting, and the appropriate range of free reserves is considered every three years, or when there is a significant change in circumstances.

Plans for 2024–25: Building a movement to reclaim dignity, agency and power

Your Local Pantry

We will continue to develop and expand our network of Local Pantries which soften the blow of high living costs, and create the conditions for communities to grow and thrive, by bringing people together around food. Working with the Cooperative and other partners, we aim to open a further 40+ Pantries across all four nations of the UK, growing the network to more than 150 Pantries by April 2025, whilst at the same time ensuring the long-term sustainability of the Pantry network as a whole.

Speaking Truth to Power

We will support lived experience activism, at both community level and nationally. We will continue to support our national panel of expert advisers with lived experience to speak up and take action together, including proactively engaging with the media. We will also support local partner organisations to centre lived experience, including the Feeling the Pinch partnership in Lewes (East Sussex); Pecan (Southwark); Mums on a Mission (Halifax) and Lived INsights and YorkMix (York).

Church on the Margins

This year sees the launch of the next phase of our Church on the Margins programme, facilitating those experiencing poverty and marginalisation to regain dignity, agency, and power within their local churches, communities and the wider institutional church. A core element of this is partnering with the United Reformed Church North Western Synod, to develop a new 'Church with People at the Margins' strategy as the key mission priority for the Synod as a whole. It is our shared intention that this model will be replicated across the United Reformed Church nationally, and by other churches and denominations in due course.

Let's End Poverty: building a wider movement

We will continue our long-term strategy of working with a wide range of people and partners to build a more cohesive and powerful movement to tackle poverty across the UK. In 2024 this will especially focus on promoting Let's End Poverty as a broad movement of people and over 60 organisations which are coming together with the aim of making poverty a priority in the General Election and for the new Government. This will also encompass our second Dignity For All conference in July, Challenge Poverty Week in October and Church Action on Poverty Sunday in February 2025.

Dreams and Realities: hope-filled creativity and communications

A key element of our work continues to be sharing hope-filled stories that celebrate, connect and inspire people to act. During 2024 we will continue to expand the use of creativity, including coordinating Dreams and Realities: a touring exhibition of portraits powerfully sharing the dreams and realities of nine individuals with personal experience of poverty in Sheffield; promoting 'Artists for Change' as a creative strand within Let's End Poverty; and a series of creative projects with Pantry members across the country.

Operational effectiveness

We will continue to focus internally on securing sustainable income that will enable us to deliver our wider goals; providing the organisation with robust systems and financial management controls, and nurturing supporter relations; and ensuring that we are learning from, and disseminating learning from, our work,

Overall financial and fundraising aims

- To ensure Church Action on Poverty is able to continue and extend its vital work, especially in the context of the ongoing cost of living crisis and wider economic uncertainty.
- To work towards a position where unrestricted income, i.e. that from our committed givers, is sufficient to cover the core costs of running the organisation.
- To strengthen our relationships with existing funders and donors, increasing their level of commitment and support.
- To continue to explore other ways of diversifying our income streams and reducing our dependence on restricted grant funding, including further growing the income as a result of the expansion of the Your Local Pantry network.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 1 June 1999 and registered as a charity on 24 March 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Trustee/director election

Trustees/directors make up Church Action on Poverty's Council of Management, the organisation's governing body. Each year, one third of members of the Council of Management retire from office at the Annual General Meeting, all of whom are eligible for re-election. All members of Church Action on Poverty are invited to make nominations, and new Council of Management members are elected at the Annual General Meeting. Where there are specific gaps in skills or experience within the Council membership, the Council is empowered to co-opt one or more additional members until the following Annual General Meeting.

Trustee/director induction

The new trustees/directors undergo an induction process which explains the staffing, structure, etc. of the organisation and a half-day session at the Church Action on Poverty offices with the Chair, Chief Executive and other Church Action on Poverty staff.

Organisational structure

The full Council of Management meets a minimum of four times a year. The Council operates an annual planning cycle, including establishing and reviewing strategic priorities, agreeing and monitoring an organisational year plan, and other organisational and operational policies and priorities.

An Officers' Group meets bi-monthly to discuss the more detailed operations of the charity. The Treasurer is in contact with the Finance Manager on a regular basis to specifically discuss finances. The senior staff meet regularly and the full staff team meets quarterly as part of the planning cycle.

Risk management

The major risks facing the charity, as identified by the trustees, have continued to be reviewed and systems established to mitigate those risks.

The Council of Management reviews Church Action on Poverty's risk register regularly. The potential likelihood and impact of each risk is considered and traffic-light colours are used. Probably unsurprisingly, the risk of a pandemic had not previously been explicitly considered, but the strength of Church Action on Poverty's relationships with supporters, and the thoroughness with which other identified risks have been mitigated, ensured that the pandemic has not been financially detrimental to the charity.

In 2024, as in recent years, no financial risks have been identified as 'red'. Ongoing risks that were identified include:

- **Lack of funds leading to a significant financial loss in the year** – this is mitigated by having a clear funding strategy and plans to diversify the funding sources further. Future funding forecasts are provided to the Council at each meeting so that the known end of funding agreements can be planned for. Budgets are managed carefully and cash flow considered regularly to ensure that the risk of a lack of funds is minimised.
- **Ageing supporter base** – this is mitigated by a creative supporter relations strategy for actively attracting new members, donors and legacies. Investment in a new website and database support this strategy.
- **Lack of unrestricted reserves** – while this was seen as a 'red' risk a few years ago it is no longer considered to be so. To mitigate this risk re-arising our reserves policy is clearly linked to our business plan (see details of our reserves policy above).

Other risks identified as less significant include the risk of fraud and error occurring; inadequate reporting to funders; or inadequate insurance. All of these risks are considered regularly and action is taken to mitigate them when necessary. The Council also continues to take steps to reduce risk by holding cash reserves in a number of separate banking institutions.

Funds held as custodian trustee on behalf of others

Church Action on Poverty does not currently hold any funds on behalf of any other charities.

Statement of responsibilities of the trustees

The trustees (who are also directors of Church Action on Poverty for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 and statements of recommended practice 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 6 September 2024 and signed on their behalf by

Helen Goodman

[Helen Goodman \(Sep 26, 2024 11:01 GMT+1\)](#)

Helen Goodman

Chair of Council of Management

Independent examiner's statement

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 14 to 30.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jennifer Daniel

[Jennifer Daniel \(Oct 3, 2024 16:00 GMT+1\)](#)

Jennifer Daniel
Slade & Cooper Limited
Beehive Mill
Jersey Street
Ancoats
Manchester
M4 6JG

Financial statements

Statement of financial activities (including income and expenditure account) for the year ending 31 March 2024

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
Income from:				
Donations and legacies ³	£282,193	£33,715	£315,908	£242,841
Charitable activities: grants ⁴	£12,500	£310,372	£322,872	£416,562
Subscriptions and other income ⁵	£749	£104,500	£105,249	£109,897
Investments ⁶	£2,980	-	£2,980	£451
Total income	£298,422	£448,587	£747,009	£769,751
Expenditure on:				
Raising funds ⁷	£58,919	-	£58,919	£50,199
Charitable activities ⁸	£191,371	£569,289	£760,660	£734,073
Total expenditure	£250,290	£569,289	£819,579	£784,272
Net income/(expenditure) before net gains/(losses) on investments	£48,132	(£120,702)	(£72,570)	(£14,521)
Realised gains/(losses) on investments	-	-	-	-
Unrealised gains/(losses) on investments	-	-	-	-
Net income/(expenditure) for the year¹⁰	£48,132	(£120,702)	(£72,570)	(£14,521)
Transfer between funds	(£84,514)	£84,514	-	-
Net movement in funds for the year	(£36,382)	(£36,188)	(£72,570)	(£14,521)
Reconciliation of funds				
Total funds brought forward	£113,180	£107,497	£220,677	£235,198
Total funds carried forward	£76,798	£71,309	£148,107	£220,677

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

Balance sheet as at 31 March 2024

	2024		2023	
Current assets				
Debtors ¹⁵	£52,852		£97,125	
Cash at bank and in hand ¹⁶	£121,814		£149,451	
Total current assets	£174,666		£246,576	
Liabilities				
Creditors: amounts falling due in less than one year ¹⁷	(£26,559)		(£25,899)	
Net current assets		£148,107		£220,677
Total assets less current liabilities		£148,107		£220,677
Creditors: amounts falling due after more than one year		-		-
Net assets		£148,107		£220,677
The funds of the charity				
Restricted income funds ¹⁸		£71,309		£107,497
Unrestricted income funds ¹⁹		£76,798		£113,180
Total charity funds		£148,107		£220,677

For the year ended 31 March 2023, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes from page 23 to page 32 form part of these accounts.

Approved by the trustees on 6 September 2024 and signed on their behalf by:

Helen Goodman *Charles Elliott*

Helen Goodman (Sep 26, 2024 11:01 GMT+1) Charles Elliott (Oct 3, 2024 13:59 GMT+1)

Helen Goodman, Chair

Charles Elliott, Treasurer

Statement of cash flows for the year ending 31 March 2024

	2024	2023
Cash provided by/(used in) operating activities²⁶	(£30,617)	(£36,721)
Cash flows from investing activities		
Dividends, interest, and rents from investments	£2,980	£451
Proceeds from sale of tangible fixed assets	-	-
Purchase of tangible fixed assets	-	-
Proceeds from sale of investments	-	-
Purchase of investments	-	-
Cash provided by/(used in) investing activities	£2,980	£451
Cash flows from financing activities		
Repayment of borrowing	-	-
Cash inflows from new borrowing	-	-
Cash provided by/(used in) financing activities	-	-
Increase/(decrease) in cash and cash equivalents in the year	(£27,637)	(£36,270)
Cash and cash equivalents at the beginning of the year	£149,451	£185,721
Cash and cash equivalents at the end of the year	£121,814	£149,451

Notes to the accounts for the year ending 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Church Action on Poverty Ltd meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the

executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Membership subscriptions are treated as restricted funds, they are the set-up and annual subscriptions paid by the members of Your Local Pantry project.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and their associated support costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment 20%

k 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.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

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.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 2.

3 Income from donations and legacies

Current reporting period	Unrestricted	Restricted	Total in 2024
Donations	£279,903	£33,715	£313,618
Legacies	£2,290	-	£2,290
Total	£282,193	£33,715	£315,908
Previous reporting period	Unrestricted	Restricted	Total in 2023
Donations	£191,415	£43,148	£234,563
Legacies	£8,278	-	£8,278
Total	£199,693	£43,148	£242,841

4 Income from grants

Current reporting period	Unrestricted	Restricted	Total in 2024
Grants			
<i>Core campaigns and events</i>			
Marsh Charitable Trust		-	-
Methodist Church	£6,500	-	£6,500
Paracletos			-
CMW Charitable Trust	£6,000	-	£6,000
<i>Subtotal for Core campaigns and events</i>	£12,500	-	£12,500
<i>Speaking Truth to Power</i>			
Joseph Rowntree Foundation	-		-
Co-op Community Partnerships Fund		£54,696	£54,696
Anonymous trust	-	£15,000	£15,000
<i>Subtotal for Speaking Truth to Power</i>	-	£69,696	£69,696
<i>Self-Reliant Groups</i>			
Tudor Trust	-	£25,000	£25,000
Paracletos			-
Manchester Guardian Society			-
<i>Subtotal for Self-Reliant Groups</i>	-	£25,000	£25,000
<i>Your Local Pantry</i>			
Co-op Community Partnerships Fund	-	£173,304	£173,304
University of Liverpool	-	£3,180	£3,180
John Laing Charitable Trust	-		-
Feeding Liverpool (St Andrews Community Network)	-		-
<i>Subtotal for Your Local Pantry</i>	-	£176,484	£176,484
<i>Church on the Margins</i>			
MB Reckitt Trust	-	£5,000	£5,000
Methodist Church	-	£10,025	£10,025
United Reformed Church	-	£24,167	£24,167
<i>Subtotal for Church on the Margins</i>	-	£39,192	£39,192
<i>Food insecurity research</i>			
University of Sheffield	-		-
Total	£12,500	£310,372	£322,872

Previous reporting period	Unrestricted	Restricted	Total in 2023
Grants			
<i>Core campaigns and events</i>			
Marsh Christian Trust	£2,000	-	£2,000
Methodist Church	£6,500	-	£6,500
Paracletos	£9,000	-	£9,000
CMW Charitable Trust	£6,000	-	£6,000
<i>Subtotal for Core campaigns and events</i>	£23,500	-	£23,500
<i>Speaking Truth to Power</i>			
Joseph Rowntree Foundation	-	£65,500	£65,500
Co-op Community Partnerships Fund	-	£59,318	£59,318
Manchester Guardian Society	-	£1,000	£1,000
<i>Subtotal for Speaking Truth to Power</i>	-	£125,818	£125,818
<i>Self-Reliant Groups</i>			
Tudor Trust	-	£45,000	£45,000
Paracletos	-	£1,000	£1,000
Manchester Guardian Society	-	£1,000	£1,000
<i>Subtotal for Self-Reliant Groups</i>	-	£47,000	£47,000
<i>Your Local Pantry</i>			
Co-op Community Partnerships Fund	-	£158,543	£158,543
Robertson Trust	-	£15,000	£15,000
John Laing Charitable Trust	-	£12,900	£12,900
Feeding Liverpool (St Andrew's Community Network)	-	£6,331	£6,331
<i>Subtotal for Your Local Pantry</i>	-	£192,774	£192,774
<i>Church on the Margins</i>			
Sir Halley Stewart Trust	-	£10,488	£10,488
Methodist Church	-	£9,982	£9,982
United Reformed Church	-	£7,000	£7,000
<i>Subtotal for Church on the Margins</i>	-	£27,470	£27,470
Total	£23,500	£393,062	£416,562

5 Income from charitable activities

Current reporting period	Unrestricted	Restricted	Total in 2024
Subscriptions and other income	£749	£104,500	£105,249
Total	£749	£104,500	£105,249
Previous reporting period	Unrestricted	Restricted	Total in 2023
Subscriptions and other income	£108,631	£1,266	£109,897
Total	£108,631	£1,266	£109,897

6 Investment income

Current reporting period	Unrestricted	Restricted	Total in 2024
Income from bank deposits	£2,980	-	£2,980
Total	£2,980	-	£2,980
Previous reporting period	Unrestricted	Restricted	Total in 2023
Income from bank deposits	£451	-	£451
Total	£451	-	£451

7 Cost of raising funds

	2024	2023
Staff costs	£49,193	£42,529
Printing and postage	£9,726	£7,670
Total	£58,919	£50,199

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

Current reporting period	Staff costs	Operating costs	Total in 2024
Core campaigns and events	£119,157	£58,984	£178,141
Special projects – Let's End Poverty	£8,096	£1,256	£9,352
Speaking Truth to Power	£115,474	£10,040	£125,514
Self-Reliant Groups	£15,354	£13,630	£28,984
Your Local Pantry	£309,038	£82,555	£391,593
Church on the Margins	£22,464	£734	£23,198
Governance costs ⁹	-	£3,878	£3,878
Total	£589,583	£171,077	£760,660

Previous reporting period	Staff costs	Operating costs	Total in 2023
Core campaigns and events	£93,810	£77,972	£171,782
Special projects – Pilgrimage on the Margins	£10,994	£7,091	£18,085
Special projects – Social Change Agency	£820	-	£820
Speaking Truth to Power	£94,721	£5,081	£99,802
Self-Reliant Groups	£46,125	£13,529	£59,654
Your Local Pantry	£186,852	£148,467	£335,319
Church on the Margins	£21,635	£24,232	£45,867
Governance costs ⁹	-	£2,744	£2,744
Total	£454,957	£279,116	£734,073

	2024	2023
Unrestricted expenditure	£569,289	£541,462
Restricted expenditure	£182,019	£192,611
Designated expenditure	£9,352	
Total	£760,660	£734,073

9 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support	Governance	Total in 2024
Accountancy services	Governance	-	£1,170	£1,170
Trustees' expenses	Governance	-	£1,446	£1,446
Meeting costs	Governance	-	£1,262	£1,262
Total		-	£3,878	£3,878

Previous reporting period	Basis of apportionment	Support	Governance	Total in 2023
Accountancy services	Governance	-	£1,900	£1,900
Trustees' expenses	Governance	-	£2,546	£2,546
Total		-	£4,446	£4,446

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
Auditor's remuneration - payroll bureau fees	-	£760
Independent examiner's fee	£1,170	£1,140
Total	£1,170	£1,900

11 Staff costs

Staff costs during the year were as follows:

	2024	2023
Wages and salaries	£499,109	£371,086
Social security costs	£44,334	£33,514
Pension costs	£47,132	£36,488
Total	£590,575	£441,088

Allocated as follows:

	2024	2023
Cost of raising funds	£49,193	£42,529
Charitable activities	£541,382	£398,559
Total	£590,575	£441,088

No employees have employee benefits in excess of £60,000 (2023: nil).

The average number of staff employed during the period was 15.3 (2023: 11).

The average full-time equivalent number of staff employed during the period was 15 (2023: 11).

The ratio between the salaries of the highest-paid and lowest-paid staff members was 2:1 (2023: 2:1).

The key management personnel of the charity comprise the trustees and the Leadership Team. The total employee benefits of the key management personnel of the charity were £235,850 (2023: £155,041).

12 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: nil).

7 members of the management committee received travel and subsistence expenses during the year of £1,446 (2023: £2,546).

Aggregate donations from related parties were £2,919 (2023: £3,471).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil). Rich Jones is a trustee and is also employed by a Your Local Pantry member organisation. Membership subscriptions received during the year total £3,800.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Debtors

	2024	2023
Grants receivable	-	-
Other debtors	£17,890	£94,661
Prepayments and accrued income	£34,962	£2,464
Total	£52,852	£97,125

15 Cash at bank and in hand

	2024	2023
Short-term deposits	£60,000	-
Cash at bank and in hand	£61,814	£149,451
Total	£121,814	£149,451

16 Creditors: amounts falling due within one year

	2024	2023
Bank overdraft	-	-
Bank loan	-	-
Trade creditors	-	-
Short term compensated absences (holiday pay)	-	£3,748
Other creditors and accruals	£26,559	£22,151
Deferred income	-	-
Taxation and social security costs	-	-
	£26,559	£25,899

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
Self-Reliant Groups	£343	£28,641	(£28,984)		-
Your Local Pantry	£42,432	£304,959	(£391,593)	£65,144	£20,942
Church on the Margins	£29,816	£39,191	(£23,198)		£45,809
Speaking Truth to Power	£34,906	£75,796	(£125,514)	£19,370	£4,558
Total	£107,497	£448,587	(£569,289)	£84,514	£71,309

Previous reporting period	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
Poverty Media Unit	£3,193	-	(£3,193)	-	-
Self-Reliant Groups	£12,997	£47,000	(£59,654)		£343
Your Local Pantry	£50,063	£232,188	(£335,319)	£95,500	£42,432
Manchester Poverty Truth Commission	£1,975	-	(£1,975)		-
Church on the Margins	£35,128	£27,470	(£45,867)	£13,085	£29,816
Speaking Truth to Power	(£1,278)	£130,818	(£94,634)	-	£34,906
Social Change Agency	£820	-	(£820)		-
Total	£102,898	£437,476	(£541,462)	£108,585	£107,497

Name of restricted fund	Description, nature and purposes of the fund
Self-Reliant Groups	To grow a network of Self-Reliant Groups
Your Local Pantry	To grow a network of Pantries offering dignity, choice and hope
Church on the Margins	To explore how churches can better prioritise marginalised people and communities
Speaking Truth to Power	To train and support people with lived experience of poverty to campaign for change

18 Analysis of movements in unrestricted funds

Current reporting period	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
General fund	£113,180	£248,422	(£240,938)	(£64,514)	£56,150
Designated funds	-	£50,000	(£9,352)	(£20,000)	£20,648
Total	£113,180	£298,422	(£250,290)	(£84,514)	£76,798
Previous reporting period	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
General fund	£117,693	£328,797	(£224,725)	(£108,585)	£113,180
Designated funds	£14,607	£3,478	(£18,085)	-	-
Total	£132,300	£332,275	(£242,810)	(£108,585)	£113,180
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				
Designated funds	Unrestricted funds designated by the trustees for special projects and described on page 16.				

19 Analysis of net assets between funds

Current reporting period	General fund	Designated funds	Restricted funds	Total
Tangible fixed assets	-	-	-	-
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	£56,150	£20,648	£71,309	£148,107
Creditors of more than one year	-	-	-	-
Total	£56,150	£20,648	£71,309	£148,107
Previous reporting period	General fund	Designated funds	Restricted funds	Total
Tangible fixed assets	-	-	-	-
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	£113,180	-	£107,497	£220,677
Creditors of more than one year	-	-	-	-
Total	£113,180	-	£107,497	£220,677

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

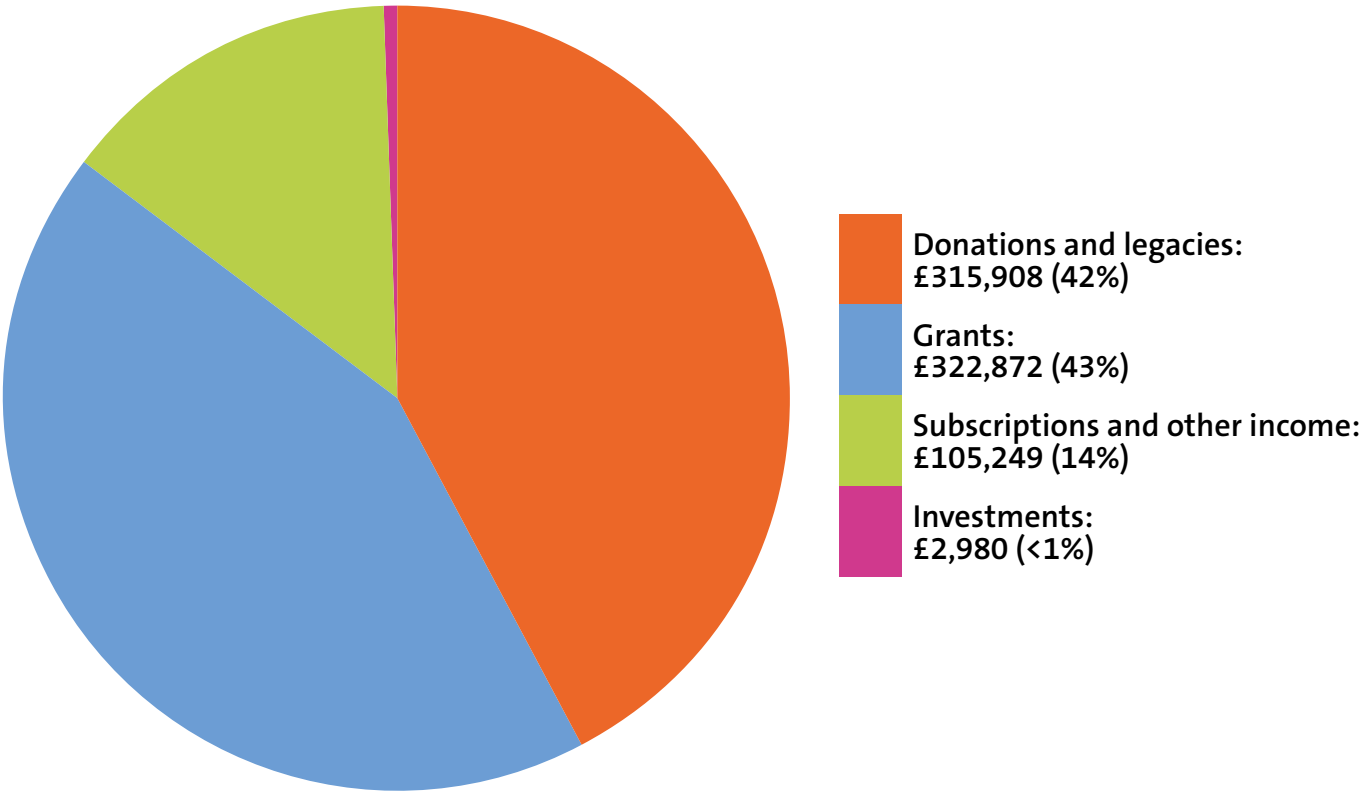
	Property		Equipment	
	2024	2023	2024	2023
Less than one year	£9,720	£9,720	-	£179
One to five years	£29,970	£38,880	-	-
Over five years	-	£810	-	-
Total	£39,690	£49,410	-	£179

21 Reconciliation of net movement in funds to net cash flow from operating activities

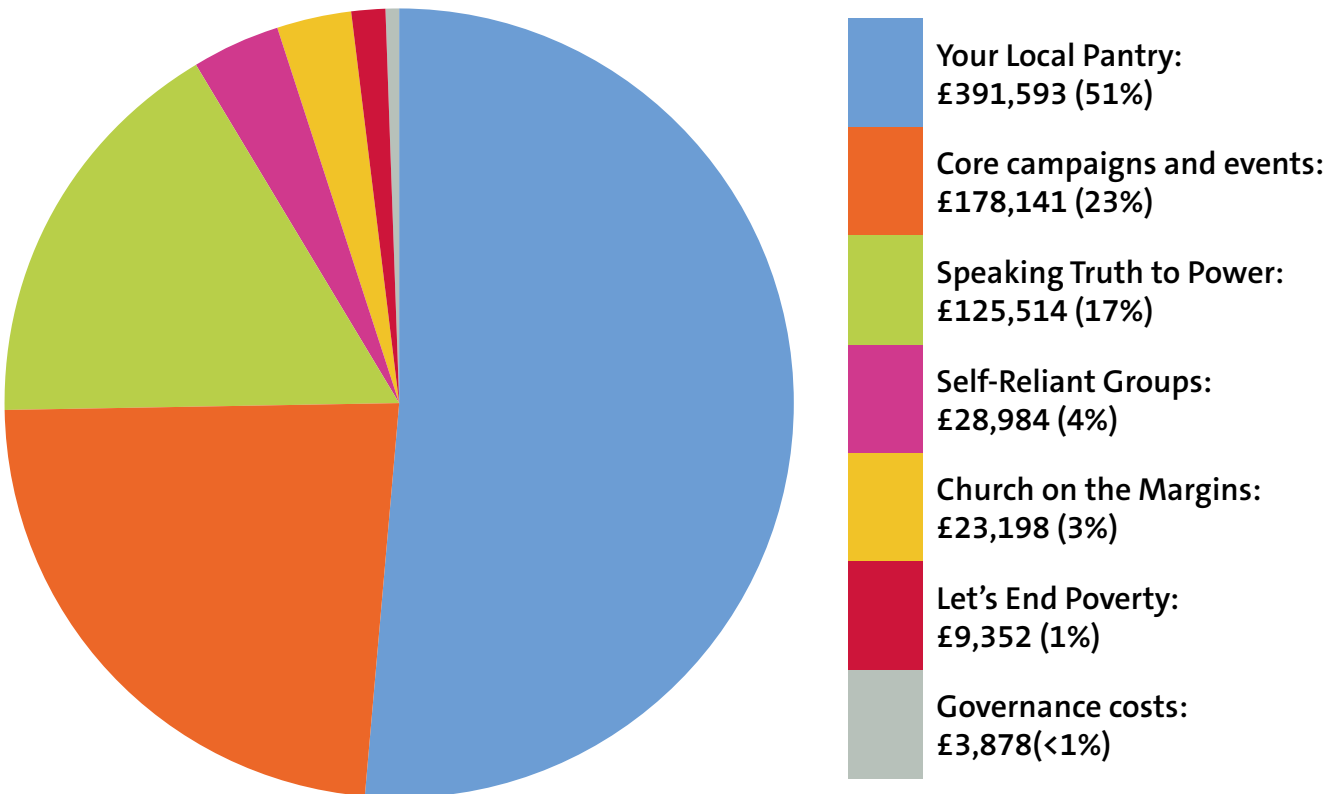
	2024	2023
Net income/(expenditure) for the year	(£72,570)	(£14,521)
Adjustments for:		
Dividends, interest and rents from investments	(£2,980)	(£451)
Decrease/(increase) in debtors	£44,273	(£21,186)
Increase/(decrease) in creditors	£660	(£563)
Net cash provided by/(used in) operating activities	(£30,617)	(£36,721)

At a glance

WHERE OUR MONEY CAME FROM



HOW WE SPENT IT





**Church Action
on Poverty**

**Find out more and get involved
at www.church-poverty.org.uk**

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Salford M5 3EZ

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Company limited by guarantee, registered in England and Wales, number 3780243.
Registered charity number 1079986.