

COMMUNITY AGAINST POVERTY FOUNDATION

England & Wales · Charity number 1150092

Details

Other names CAP FOUNDATION

Status Registered

Legal form Other

Registered 2012-12-07

Register [View on the Charity Commission register](#)

Contact

Address Greatorex Business Centre
7-15 Greatorex Street
London
E1 5NF

Phone 02031373105

Email info@capfoundations.com

Website www.capfoundations.com

Activities

Objects: THE CHARITY'S OBJECTS ARE FOR THE BENEFITS OF THE INHABITANTS OF THE UK AND ASIA, IN PARTICULAR PEOPLE OF DISADVANTAGED COMMUNITIES WHO ARE IN HARDSHIP;1. TO PEOPLE WHO ARE IN NEED BY REASON OF AGE, INFIRMITY, DISABILITY, YOUTH OR POVERTY.2. TO ADVANCE THE EDUCATION OF THE PUBLIC, IN PARTICULAR, BUT NOT EXCLUSIVELY BY THE PROVISION OF LANGUAGE AND OTHER CLASSES IN THE UNITED KINGDOM AND ELSEWHERE IN THE WORLD.3. THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT. 4. THE RELIEF OF SICKNESS AND THE PRESERVATION OF HEALTH IN PARTICULAR, BUT NOT EXCLUSIVELY, AMONG WIDOWS AND ORPHANS IN THE UNITED KINGDOM AND ELSEWHERE IN THE WORLD5. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF THEIR CONDITIONS OF LIFE.

Activities: (2) To advance the education of the public, in particular but not exclusively by the provision of language and other classes in the UK(3) The relief of unemployment for the benefit of the public in such ways

as may be thought fit(4) The relief of sickness and preservation of health in particular(5) To provide or assist in the provision of facilities in the interests of social welfare

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bangladesh
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£351,977	£346,433	-	-
2024-03-31	£494,497	£404,804	-	-
2023-03-31	£412,171	£426,620	-	-
2022-03-31	£370,080	£388,139	-	-
2021-03-31	£441,584	£366,814	-	-

Trustees

Name	Role	Appointed
Samad Muhammad Abdus	Chair	2012-10-01
ABDUL NOOR		2012-10-01
Alom Rouf		2019-03-27
Ammar Monojir		2022-11-13

Accounts

Community Against Poverty Foundation
Unaudited Financial Statements
31 March 2024

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Financial Statements

Year ended 31 March 2024

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Community Against Poverty Foundation

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Community Against Poverty Foundation

Charity registration number 1150092

Principal office

The trustees

Mr. M A Samad
Mr. A Noor
Mr. A Monojir
Mr. A Rouf

Independent examiner M.R Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Against Poverty (CAP) Foundation is a UK registered charity (**1150092**) with the charity commission. It is a trust, registered with the Charity Commission on 7th December 2012.

Message from the Trustees

The Board of Trustees are satisfied with the performance of Cap Foundation, during the year of 31st March 2024.

The Board of Trustees are pleased with the achievements and milestones achieved by Cap Foundation in the period ending 2024. The overall support from the community, both local and international, has been very overwhelming.

The Board consider Cap Foundation to be in a secure position to continue its activities over the coming years, and its assets are sustainable to fulfil its obligations and further aid work around the world. Cap Foundation dependent on the generosity from our community, individual donors and businesses throughout UK, and the board would like to thank each and every one of their participants in supporting Cap Foundation's appeals and campaigns.

As trustees of Cap Foundation, we feel a strong sense of privilege to be part of a great cause in reducing the growing concerns and problems across the globe over the past few years.

Who We Are

Empowering Change, Building Futures: CAP Foundation, a movement since 2011, goes beyond charity. Committed to eradicating poverty, promoting education, and enhancing health, we deliver sustainable solutions globally, reflecting our core principles: Global Reach, Effective Engagement, and Innovation.

Impactful Statistics

01. Rohingya Aid: Active since August 2017, we have provided aid to 500,000 people by establishing over 300 tube wells, sanitation facilities, shelter homes, a children's Safe Space Centre, Ramadan food distributions, household essentials, and an Antenatal Clinic aiding more than 40,000+ mothers.
02. Turkey/Morocco: provided aid to over 35,000 people during the 2023 earthquake with food, fresh water, medical supplies, family hygiene kits, Children toys, iftar packs, and winter items.
03. Palestine/Lebanon: We collaborate exclusively with UK charity partners that have demonstrated a strong track record of good governance and compliance with the UK Charity Commission's standards. Following a thorough due diligence process, we ensure that our partners meet the highest ethical and operational benchmarks. As a result, we have successfully provided emergency aid to over 20,000+ Palestinians, Syrian and Lebanese with food, fresh water, medical supplies, family hygiene kits, iftar packs, and winter items.
04. Water Wells: Our water wells projects have benefited over 46.7 million people.
05. Shelter Accommodation: Constructed over +375 family houses, helping over 3000 families.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

- 06. Mental Health & Wellbeing: Pioneers establish a Mental Health & Wellbeing Centre in Sylhet, Bangladesh. We have training 16 paraprofessionals to screen and provide counselling from 2017 till today in Bangladesh.
- 07. Fish4life: Delivered over 400 boats with fishing material and equipment, making families self-sufficient in Bangladesh.
- 08. Corner shop: provided over 160 shops to help families stand independently.
- 09. Ramadan Impact: Reached over 1.5 million people through food distribution.

Our Vision

To support the most vulnerable and disadvantaged communities by helping them eradicate poverty, providing education, and promoting health and welfare.

Our Mission

To transform communities and shape future generations through the power of education and innovative solutions that promote self-sufficiency.

Our Focus

Is to provide long-lasting, cost-effective solutions with a global vision and local approach.

CAP Foundation's activities for the year include providing financial support towards disadvantaged communities by helping to deliver freshwater facilities, housing and sheltering, food supplies, self-sustainability projects, building community centers for faith and education, Building The CAP Village in Bangladesh for Orphans Children and responding to emergency disasters in different countries.

Recruitment and appointment of new trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience and skill sets that will contribute towards success in the particular area the person is being selected for. Formal interviews are performed.

Cap Foundation has a strict policy with regards to aid trips, hence only a select few individuals are allowed to travel to participate in projects abroad.

Many volunteers participate in raising funds and contribute towards our charity campaigns to support the core of its charity activities.

Trustee induction and training

A copy of the governing document - and all the policies relating to the organisation (also outlining the roles and responsibilities) is available to all trustees at Cap Foundation.

The Trustees are always encouraged to keep up to date with regular changes to the charity sector. Training is always available and accessible for all Trustees.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly trustee meetings.

Public Benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard for public benefit in meeting its objectives and activities.

ACHIEVEMENTS AND PERFORMANCE

The charity engages in a diverse array of impactful activities, all of which can be succinctly summarized as follows:

The organization undertakes a wide range of initiatives designed to address the pressing needs of disadvantaged communities. These activities are carried out with the central goal of uplifting those in need, fostering sustainable development, and promoting social equity. Whether through the construction of community infrastructure, provision of educational resources, or delivery of essential services, the charity remains steadfast in its commitment to creating lasting positive change. Each project is aligned with the overarching mission to empower individuals, strengthen communities, and contribute to the well-being of society.

Earthquake Disaster Response in Turkey/Morocco:

During the year of 2023, two devastating earthquakes struck. One in Turkey and another in Morocco, claiming the lives of tens of thousands and causing the region's most catastrophic destruction in a century. Over 99,000 buildings across both countries have been destroyed or severely damaged, and more than 25 million people have been affected, with millions left homeless.

In Turkey-Antakya, located in Hatay Province, over a thousand families are now living in makeshift tent cities, while local officials estimate that 75% of the city will need to be demolished or rebuilt.

In Morocco, the earthquake struck central Morocco, killing thousands of people. The epicenter was in a sparsely populated area of the High Atlas Mountains, 71km (44 miles) south-west of Marrakesh.

Many of the victims are thought to have been in remote areas, with deaths confirmed in the provinces and municipalities of Marrakesh, al-Haouz, Ouarzazate, Azilal, Chichaoua and Taroudant.

People are also feared to be trapped there, with a family said to be in the rubble of their house in the town of Al-Haouz, near the epicenter.

Cap Foundation have asked the community to respond with donations and we prepared for Our deployments for both countries to support the victims with emergency needs.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Our mission of deployments to both countries with a purpose – aimed to provide immediate relief and long-term recovery support:

Three Deployments to Turkey

During our three deployments to Turkey, we focused on delivering both immediate relief and laying the foundation for long-term recovery.

Short-Term Goals:

Emergency relief: We provided food security, set up temporary tents, and distributed blankets and mattresses to those in need as part of our rapid emergency response.

Ramadan deployment: Our final deployment coincided with the month of Ramadan, offering us a unique opportunity to provide essential meals for displaced families, ensuring they had secure and nutritious food to break their fast at iftar and to sustain them throughout the day.

Children's support: We brought joy to children by organizing small activities and distributing toys, helping to lift their spirits during these challenging times.

Women's support: We supported women in the camps by distributing essential hygiene kits, providing comfort, and ensuring their dignity and well-being.

Mid-Term Goals:

Building secure shelter: We initiated the construction of container houses, offering displaced families more stable and secure living conditions.

Partnerships for recovery: We forged strong partnerships with local authorities and humanitarian organizations to coordinate and extend relief efforts, establishing a solid framework for ongoing support and rebuilding.

Our deployments were not just about addressing immediate needs; they were about bringing hope, stability, and a path to recovery for the people of Turkey in the wake of this disaster.

Deployment to Morocco

In September, we mobilized a large team comprising trustees, staff members, and senior volunteers from the community to deliver critical aid to the people in the Mount Atlas region. With a well-crafted strategy and clear goals, we prioritized reaching this remote and underserved area—where many organizations had struggled to provide timely assistance.

Our efforts focused on immediate relief:

Supporting families by ensuring food security, providing temporary tents, and distributing blankets and mattresses as part of an emergency response.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Bringing joy to children by organizing engaging activities and distributing toys, helping to lift their spirits in the midst of hardship.

Supporting women in the camps by providing essential hygiene kits, offering comfort and helping them maintain their dignity during this challenging time.

Through these initiatives, we addressed urgent needs while also laying the foundation for the long-term recovery of the affected communities. Our goal was to restore hope and resilience, ensuring that those affected by this unimaginable tragedy received not only aid but also the care and support needed to rebuild their lives.

THE GUARDIAN – Cap Foundations Orphan Village:

In Bangladesh, 64 million children face a challenging reality, with nearly half living in poverty and 4.8 million orphaned. Many of these children, some as young as six, are forced to work in hazardous conditions, and their education often ends by age eight. Orphans are especially vulnerable, frequently exposed to exploitation and the dangers of street life.

Our Vision: To transform the lives of these vulnerable children and shape future generations through quality education and innovative solutions that promote self-sufficiency

Our Mission: To empower and equip children for a brighter future by providing the skills, knowledge, and values needed to succeed.

The Facility:

- Three fully furnished dormitories are designed to house 100 orphans, offering a safe, nurturing, and comfortable environment.
- A School of Excellence that delivers both primary and secondary education, ensuring that all children receive high-quality learning opportunities.
- A Masjid to support spiritual development, offering daily prayers and religious education.
- An indoor sports complex and outdoor playground, promoting physical health, fitness, and well-being.
- Youth Club to engage children in positive activities, fostering social skills and personal development.
- Comprehensive safeguarding and child protection training for all staff to maintain a secure, supportive environment.
- A state-of-the-art CCTV system to ensure the safety and security of children and staff at all times
- A holistic focus on health and well-being, ensuring that the physical and emotional needs of every child are met.
- A Technical College, providing an exit strategy that enrolls children in apprenticeship programs to train them in mobile engineering, IT, design and technology, graphic design, civil engineering, and architecture, setting them on a path to self-reliance and career success.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

This facility is more than a shelter—it is a foundation for transforming young lives, offering them the education, skills, and support they need to thrive in the future.

Community Fresh Water Project

Every 20 seconds, a child loses their life due to contaminated water. Our mission is to put an end to this heartbreaking tragedy by ensuring access to clean and safe water for all. In Bangladesh, our dedicated research and inspection teams collaborate closely with local communities and water sector experts to establish sustainable water sources that significantly enhance the quality of life in rural areas.

To date, we have successfully provided access to clean water for over 6,800 individuals, resulting in more than 2 million instances of safe drinking water. Together, we are transforming lives and building a healthier future for communities across Bangladesh. Join us in our mission to make clean water a reality for everyone.

Self-Sufficient – Fish4Life Boat Project

"Give a man a fish, and you feed him for a day. Teach a man to fish, and you feed a family for a lifetime."

In Bangladesh, a country often plagued by floods, many communities endure these challenging conditions for 6 to 8 months each year. During this time, travel to local areas becomes nearly impossible without a boat, making it difficult for children to attend school or for families to access emergency medical care.

For these communities, fishing is not just a means of sustenance; it is their primary source of income. However, hiring a boat can cost a family around 1,500 BDT each month, placing a significant financial burden on them.

Over the past four years, the CAP Foundation has provided more than 300 boats to families in the rural areas of Greater Sylhet. This initiative has not only alleviated their financial strain but has also empowered them to earn a sustainable income, regain their independence, and secure their livelihoods. Together, we are helping families build a brighter future, one boat at a time.

Self-Sufficient – Cap Village Corner Shop

In the heart of Bangladesh, our Village Corner Shop initiative stands as a beacon of hope, particularly for impoverished women. By facilitating the establishment of these shops, we are not only changing lives but also nurturing self-reliance within the community. This social enterprise serves as a vital lifeline in the most impoverished sub-districts of Sylhet and Dhaka Divisions, focusing on uplifting the ultra-poor through small business development.

At the core of this initiative is our commitment to enhancing livelihoods through community finance, with a remarkable 80% of our beneficiaries being women. By equipping individuals with essential business skills and encouraging small-scale community investments, we are actively working to mitigate the risks associated with poverty.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Our approach is transformative: we provide a one-time intervention that has the potential to eradicate extreme poverty, empowering families to achieve lasting self-reliance. To date, we have successfully established 160 Village Corner Shops in the Greater Sylhet Division, paving the way for a brighter future for countless families. Together, we are fostering resilience, independence, and hope in the communities we serve.

SME Street Business Start-Ups (Vegetable/Fruit/Street Food Carts)

The SME Street Business Start-Ups program is an innovative initiative by CAP to ignite the entrepreneurial spirit across Bangladesh. By providing essential tools like two-wheeler and three-wheeler vehicles, as well as business carts for activities such as delivery services, food trucks, and fruit and vegetable vending, CAP empowers individuals to launch sustainable businesses. This initiative focuses on uplifting disadvantaged communities, including orphans, infants, the elderly, disabled individuals, and widows, creating pathways to economic independence. By tackling critical challenges like poverty, hunger, and disease, CAP is not just building businesses but fostering hope, resilience, and long-term community development.

Community Mosque Development

CAP Foundation is dedicated to supporting disadvantaged communities in Bangladesh by building mosques that serve not only as places of worship but also as vibrant community centers. These mosques, each with the capacity to accommodate 150 worshippers at a time, are designed to meet the spiritual, educational, and social needs of the community.

Beyond facilitating the five daily prayers, the mosques will serve as hubs for community engagement and social interaction. They provide a safe and inclusive environment where people from all walks of life can come together, fostering a sense of unity and shared purpose.

CAP Foundation's mosque-building initiative is more than just constructing a physical structure; it is about creating spaces that inspire hope, foster unity, and support the holistic growth of disadvantaged communities across Bangladesh. Through this initiative, the foundation is not only preserving cultural and religious values but also uplifting communities by providing them with resources to strengthen their faith, education, and social bonds.

In addition to religious functions, the mosque can host various community gatherings, educational programs, and social services. These programs can address issues like literacy, vocational training, and health awareness, thus enhancing the overall well-being of the community. By integrating these services, the mosque becomes a focal point for both spiritual and socio-economic development, empowering communities to thrive.

Ramadan Food Distribution

Ramadan is a sacred month of fasting for Muslims worldwide, and while it fosters unity and spiritual reflection, it poses significant challenges for disadvantaged communities, especially in Bangladesh, where many live below the poverty line. Recognizing this, CAP Foundation focused on providing essential food support to the most vulnerable families. This year, CAP delivered food parcels to 2,500 families, collectively benefiting around 12,500 people across various districts in Bangladesh.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Each parcel contained staple items such as rice, onions, potatoes, oil, lentils, chickpeas, dates, salt, and spices—enough to help sustain a family of five throughout the month of Ramadan. By addressing food insecurity, this initiative eases the daily struggles of these families, allowing them to observe the holy month with dignity. Beyond providing nourishment, CAP's support lightens the burden of hunger and ensures that families can focus on their faith and daily lives with a renewed sense of hope and relief.

Zakat/Fitrana

Zakat is an obligatory annual payment for qualifying adult Muslims whose wealth exceeds the Nisab value for one Islamic lunar year. This act of charity pleases Allah (SWT) and is intended to support those in need both locally and globally.

Zakat cannot be given to just anyone; for example, a husband cannot give Zakat to his wife, as he is already responsible for her. However, a wife may give Zakat to her husband if he meets the criteria and she does not benefit from the donation.

Not every Muslim is obligated to pay Zakat. Eligibility requires being of age, Muslim, sound mind, free, and possessing wealth that exceeds the Nisab value.

The CAP Foundation collects Zakat and distributes it in the form of cash and through various projects aimed at assisting the most disadvantaged communities in Bangladesh. Our approach ensures that these vital funds are utilized effectively to uplift those in need, providing them with essential support and resources to improve their livelihoods and foster sustainable development. By channeling Zakat into targeted initiatives, we strive to create lasting positive changes in the lives of vulnerable individuals and families across the country.

The CAP Foundation collects Zakat and distributes it in the form of cash and through various projects aimed at assisting the most disadvantaged communities in Bangladesh. Our approach ensures that these vital funds are utilized effectively to uplift those in need, providing them with essential support and resources to improve their livelihoods and foster sustainable development. By channeling Zakat into targeted initiatives, we strive to create lasting positive change in the lives of vulnerable individuals and families across the country, valued at £5 per person in the United Kingdom, to provide essential food assistance to those most in need. By donating Fitrana through our organization, you help ensure that vulnerable individuals and families can celebrate Eid with dignity and access to nutritious meals. Your generosity makes a meaningful difference in the lives of those who are less fortunate during this blessed time.

Annual Qurbani

Qurbani is the act of offering the sacrifice of an animal to Allah (SWT) on Eid-ul-Adha and is one of the obligatory acts of Hajj. All Muslim adults who are eligible to pay Zakat must make the sacrifice.

At Cap Foundation, we recognise that many families living in poverty will not have the means to participate in Qurbani. We have our School Academies with children who comes from destitute families and majority which are orphans.

We have carefully selected animals to distribute the meat locally in Bangladesh to our destitute children, widows and orphans. We always ensure that the meat is sourced locally, meaning that the benefit of every donation is not only felt by the families but their local communities too.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

FINANCIAL REVIEW

The committee would report that the income of the charitable company in respect of unrestricted funds was £254,987 (2023 £188,118). The income in respect of restricted funds was £239,510 (2023 £224,053.00). The statements of financial activities show the total resources expended was £165,294 for unrestricted and £239,510 for restricted funds.

DUE DILIGENCE

During this period, Cap Foundation sent out teams including trustees, staff members and volunteers onto deployments where relief work was carried out. The aim of these deployments was to firstly see the progress of Cap Foundation's projects, and to raise awareness of the humanitarian crises, and raise funds for the projects.

There is strict policy when it comes to selecting volunteers that would be going onto deployments, there are due diligence involved for Cap Foundation's volunteers and volunteers from partner organisations when going on deployment, whereby candidates are spoken to, interviewed with references taken.

Our monitoring and safeguarding policies are transparent, which allow:

- The recipients to understand the policy Cap Foundation have in place and allowing them to then comply in accordance.
- The quality of provided services/activities to be completed to an acceptable standard.
- For appropriate financial controls to be in place, which also consist of the accounting of charity expenditure.

Over the last few years, we have had several successful long term and short term projects, which have also come with lessons that had to be learnt, which were dealt accordingly, it allowed us to update our policies and services which resulted in improvements.

PLANS FOR FUTURE PERIODS

Our future plans focus on expanding our relief efforts in areas affected by natural disasters as well as in regions facing extreme poverty. We aim to provide comprehensive support through food aid, medical assistance, and access to clean water. Additionally, we are committed to establishing sustainable projects that empower communities and foster long-term development.

Our goal is to help our beneficiaries achieve self-sufficiency, reducing their reliance on humanitarian aid over time. We will continue to serve these communities with the utmost efficiency, effectiveness, and professionalism, ensuring that our interventions create lasting positive changes in their lives. Together, we can build a brighter future for those in need.

We will also have regular reviews and updates for the management committee of Trustees, who recognise the need to hold reserves to allow protection of core activities in the event of income shortfalls and cashflow problems and to promote balanced, long-term strategic planning, in line with Charity Commission guidelines.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 20 January 2025 and signed on behalf of the board of trustees by:

Mr. M A Samad
Chair | Trustee

Community Against Poverty Foundation

Independent Examiner's Report to the Trustees of Community Against Poverty Foundation

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Community Against Poverty Foundation ('the charity') for the year ended 31 March 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 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M.R Accountants
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

20 January 2025

Community Against Poverty Foundation

Statement of Financial Activities

Year ended 31 March 2024

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	254,987	239,510	494,497	412,171
Total income		<u>254,987</u>	<u>239,510</u>	<u>494,497</u>	<u>412,171</u>
Expenditure					
Expenditure on raising funds:					
Cost of charitable activities and raising donations	5	165,294	239,510	404,804	426,620
Total expenditure		<u>165,294</u>	<u>239,510</u>	<u>404,804</u>	<u>426,620</u>
Net (expenditure)/income and net movement in funds		<u>89,693</u>	<u>-</u>	<u>89,693</u>	<u>(14,449)</u>
Reconciliation of funds					
Total funds brought forward		67,912	-	67,912	82,361
Total funds carried forward		<u>157,605</u>	<u>-</u>	<u>157,605</u>	<u>67,912</u>

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

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Statement of Financial Position

Year ended 31 March 2024

		2024	2023
	Note	£	£
Current assets			
Cash at bank and in hand		159,105	68,662
Creditors: amounts falling due within one year	9	1,500	750
Net current assets		157,605	67,912
Total assets less current liabilities		157,605	67,912
Net assets		157,605	67,912
Funds of the charity			
Unrestricted funds		157,605	67,912
Total charity funds	10	157,605	67,912

These financial statements were approved by the board of trustees and authorized for issue on 20 January 2025, and are signed on behalf of the board by:

Mr. M A Samad
Chair | Trustee

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income	<u>89,693</u>	<u>(14,449)</u>
Cash generated from operations	<u>89,693</u>	<u>(14,449)</u>
Net cash (used in)/from operating activities	<u>89,693</u>	<u>(14,449)</u>
Net (decrease)/increase in cash and cash equivalents	89,693	(14,449)
Cash and cash equivalents at beginning of year	<u>68,662</u>	<u>83,111</u>
Cash and cash equivalents at end of year	<u>159,105</u>	<u>68,662</u>

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ground Floor, Room 10, 7-15 Greatorex Street, London, E1 5NF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- The income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under the headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised as the amount receivable or payable including any related transaction costs.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in carrying an amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General donations	133,330	239,510	372,840
Donations via gift aid	56,816	-	56,816
Other in-kind donations	64,841	-	64,841
Grants			
Grants	-	-	-
	<u>254,987</u>	<u>239,510</u>	<u>494,497</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	82,163	224,053	306,217
Donations via gift aid	45,157	-	45,157
Other in kind donations	60,797	-	60,797
Grants			
Grants	-	-	-
	188,118	224,053	412,171

5. Cost of charitable activities and raising donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent and rates	5,502	-	5,502
Legal and professional fees	2,487	-	2,487
Telephone	2,014	-	2,014
Internet and computer expenses	1,315	-	1,315
Wages and salaries	17,202	-	17,202
Water well	11,615	17,450	29,065
Turkey Earthquake	1,760	8,950	10,710
Community mosque development	-	17,500	17,500
Ramadan food distributions	4,010	26,490	30,500
The Guardians - Cap Orphans Village	15,734	62,470	78,204
Overseas operational costs	10,155	-	10,155
Zakah/Fitrah	-	7,695	7,695
Village corner shop	1,545	3,250	4,795
Fish4Life - Boat project	2,100	1,400	3,500
Morocco Earthquake	1,371	25,750	27,121
Lebanon Winter Appeal	6,028	19,150	25,178
Palestine/Gaza Projects	25,906	23,450	49,356
Annual qurbani	-	1,680	1,680
SME-Small business enterprise starts-up	575	3,925	4,500
Climate change emergency response:	7,518	20,351	27,869
Corrugated iron roof and family houses			
	116,837	239,510	356,347

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Cost of charitable activities and raising donations *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Events and activities	20,567	-	20,567
Stationary, postage and advertising	2,790	-	2,790
Accountancy fees	790	-	790
Bank and credit card charges	7,221	-	7,221
Promotion and marketing	17,089	-	17,089
	165,294	239,510	404,804

5. Cost of charitable activities and raising donations *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Rent and rates	5,490	-	5,490
Legal and professional fees	1,498	-	1,498
Telephone	1,274	-	1,274
Internet and computer expenses	2,289	-	2,289
Wages and salaries	5,111	-	5,111
Water well	7,650	23,675	31,325
Covid 19 – Bangladesh	-	-	-
Turkey Earthquake	15,427	60,545	75,972
Community mosque development	-	17,775	17,775
Ramadan food distributions	8,000	24,500	32,500
CAP Academy	-	-	-
Guardians orphans village	30,000	20,678	50,678
Overseas operational costs	6,817	-	6,817
Zakah/Fitrah	-	12,500	12,500
Village corner shop	3,845	-	3,845
Covid 19 - UK Project	6,000	15,200	21,200
Fish4Life - Boat project	13,500	-	13,500
Annual qurbani	-	1,680	1,680
Events and activities	35,728	-	35,728
Stationary, postage and advertising	4,139	-	4,139
Accountancy fees	770	-	770
Bank and credit card charges	6,700	-	6,700
Emergency Flood Response: Food, Iron roof tin, Household essentials, Tin sheds & Village houses	29,315	-	29,315
Promotion and marketing	19,014	47,500	66,514
	202,567	224,053	426,620

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6 Independent examination fees

Independent examiner fees charges were £750.00.

7 Staff costs

There were two members of staff during the year.

8 Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,500	750

10 Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	67,912	254,987	(165,294)	157,605
	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	82,361	188,118	(202,567)	67,912

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund 1 - desc in a/cs	-	239,510	(239,510)	-
	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 1 - desc in a/cs	-	224,053	(224,053)	-

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	159,105	159,105
Creditors less than 1 year	(1,500)	(1,500)
Net assets	157,605	157,605

	Unrestricted Funds £	Total Funds 2023 £
Current assets	68,662	68,662
Creditors less than 1 year	(750)	(750)
Net assets	67,912	67,912

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	68,662	90,443	159,105

Accounts

Community Against Poverty Foundation
Unaudited Financial Statements
31 March 2023

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Financial Statements

Year ended 31 March 2023

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Community Against Poverty Foundation

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Community Against Poverty Foundation

Charity registration number 1150092

Principal office

The trustees

Mr. M A Samad
Mr. A Noor
Mr. A Monojir
Mr. A Rouf

Independent examiner M.R Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Community Against Poverty (CAP) Foundation is a UK registered charity (1150092) with the charity commission. It is a trust, registered with the Charity Commission on 7th December 2012.

Message from the Trustees

We are thrilled to share an update on Cap Foundation's performance during the year ending March 31, 2023. The Board of Trustees is delighted with the remarkable achievements and milestones attained during this period, thanks to the overwhelming support from our local and international community.

Cap Foundation remains in a secure position to continue its impactful activities in the coming years, and its sustainable assets ensure fulfilment of obligations and continued aid work globally. We extend our heartfelt gratitude to the community, individual donors, and businesses throughout the UK for their unwavering support in making these accomplishments possible.

Regarding the appointment of Trustees, our board holds the responsibility of recruiting new members and volunteers. Our selection process emphasizes experience and skill sets relevant to specific areas, with formal interviews conducted. To ensure responsible participation in aid trips, only a select few individuals are permitted to travel for projects abroad, while others actively engage in fundraising and contribute to our charity campaigns.

Trustee induction and training are integral to our governance. All trustees have access to our governing document, organizational policies, and role responsibilities. Continuous training is encouraged to stay abreast of changes in the charity sector, ensuring our team is well-equipped to lead effectively.

In terms of risk management, the Trustees have diligently assessed major risks pertaining to the exposure to these risks. Decisions are collectively made through quarterly trustee meetings, fostering transparency and collaboration.

As trustees of Cap Foundation, we feel privileged to contribute to a noble cause addressing global concerns. We remain committed to upholding the highest standards of governance and appreciate the ongoing support that propels our mission forward.

Aim and Objectives

At Cap Foundation, our purpose extends beyond charity; we strive to empower and inspire communities, enabling individuals to build, create, and plan for a brighter future. Our overarching mission is to eradicate poverty, offer education, and foster health and welfare through innovative and sustainable solutions, ensuring that everyone has the opportunity for a life of basic living standards and meaningful opportunities.

Cap Foundation operates based on three core principles: Global Reach, Effective Engagement, and Innovation. Our strategy revolves around inspiring and empowering individuals, supporting other charities and non-profit organizations in managing urgent global disasters.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

In the current year, Cap Foundation is actively involved in a range of activities aimed at supporting disadvantaged communities. These initiatives include providing fresh water facilities, sustainable income and food supplies. We are committed to self-sustainability through projects like Cap Village Corner Shop and the Fish4Life Boat Project. Additionally, we respond to the emergency needs arising from the Covid-19 pandemic and to the Turkish earthquake disaster.

Our global efforts extend to building community mosques and contributing to continue the construction work for our Orphan Village Development in Bangladesh. The charity remains dedicated to providing humanitarian assistance to the most vulnerable social groups, addressing needs locally in the UK and globally

Recruitment and appointment of new trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers.

In selecting volunteers, we take on-board experience and skill-sets that will contribute towards success in the particular area the person is being selected for. Formal interviews are performed.

Cap Foundation has a strict policy with regards to aid trips, hence only a select few individuals are allowed to travel to participate in projects abroad.

Many volunteers participate in raising funds and contribute towards our charity campaigns to support the core of its charity activities.

Trustee induction and training

A copy of the governing document - and all the policies relating to the organisation (also outlining the roles and responsibilities) is available to all trustees at Cap Foundation.

The Trustees are always encouraged to keep up to date with regular changes to the charity sector. Training is always available and accessible for all Trustees.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly trustee meetings.

Public Benefit

The Trustees affirm compliance with Section 17, ensuring that all our objectives and activities align with the public benefit. Our commitment to transparency, impact, and innovation remains at the forefront of our mission as we continue to make a positive difference in the lives of those in need.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities can be summarised below:

Bangladesh flood:

In the wake of devastating floods in Bangladesh's northeast caused by relentless monsoon rains, affecting over 4 million people along the Surma-Kushiyara river, Cap Foundation swiftly responded. Focused on Sylhet, Sunamganj, and parts of Netrokona districts, the floods disrupted all road communications, leaving around 90% of residents stranded, relying on boats for travel.

Cap Foundation took a proactive role, coordinating relief efforts across 23 Upazilas. Our assistance included dry food, cooked meals, fresh water, sanitation and basic medicines delivered to hundreds of rescue centers and key marketplaces.

Implementing short-term and mid-term goals, Cap Foundation initiated repairs on damaged houses and provided numerous tin-shed houses for flood victims.

Recognizing the impending challenges of post-flood conditions, Cap Foundation remains committed to addressing disease outbreaks and the urgent need for shelters. Our ongoing efforts aim to support the worst flood-stricken communities on their path to recovery.

Turkey Earthquake:

On February 6, 2023, a devastating magnitude 7.8 earthquake struck southern Turkey near the northern border of Syria, followed by a magnitude 7.5 quake nine hours later, leaving a trail of destruction. The first earthquake, comparable to the powerful 1939 event, resulted in 50,783 deaths, 107,204 injuries, and 297 missing in Turkey, while Syria reported 8,476 deaths and 14,500 injuries.

In response, the Cap Foundation swiftly mobilized, deploying a team of 45 experienced volunteers over three months from February to April. The volunteers provided crucial aid, including hot meals, food parcels, winter clothing, fresh water, and toys for children. An adept medical team offered trauma-focused counselling to those living in makeshift tents.

The foundation's efforts impacted approximately 35,000 people, but the commitment to support victims remains steadfast. Cap Foundation plans to continue its assistance, implementing mid-term and long-term goals to help those affected rebuild their lives.

THE GUARDIANS - Cap Foundation's Orphan Village in Bangladesh:

Cap Foundation want to address the vulnerability of many orphans forced onto the streets with "The Guardians," a cutting-edge orphan village complex. This facility, featuring dormitories, a school, masjid, sports centre, youth club and outdoor playground, empowers orphans with education and recreational opportunities. The youth club not only provides apprenticeships for teenagers but also instils hope for their future. Mental health support is readily available on-site, ensuring the well-being of the orphans. Stringent security measures, including CCTV surveillance, thorough screening, and staff safeguarding and child protection training, further safeguard their environment. Donors enjoy a personal connection

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

through monthly face-to-face video calls with the sponsored orphans, inviting others to join Cap Foundation in providing these children with a brighter and more promising future.

Community Mosque Development Initiative:

Cap Foundation is actively contributing to the construction of mosques in Bangladesh, specifically targeting disadvantaged communities. Each mosque is thoughtfully designed to accommodate up to 150 people at a time, fostering an inclusive space for prayer, community gatherings, social engagement, and educational activities for the youth.

Our commitment extends beyond providing a place of worship; these mosques will be equipped with essential facilities, including attached ablution areas, restrooms, and running water. This ensures that the local communities have access to clean and hygienic facilities for their daily prayers, promoting overall well-being and inclusivity.

Through this initiative, Cap Foundation aims to create not only places of spiritual significance but also community hubs that enhance the social, educational, and communal aspects of the lives of those we serve.

Community Fresh Water Project:

Waterborne diseases, stemming from the consumption of contaminated water, pose significant health risks, leading to various diarrheal diseases like Cholera, Guinea worm disease, Typhoid, and Dysentery. Recognizing this critical issue, Cap Foundation has established research and inspection teams operating in diverse regions of Bangladesh.

Our collaborative approach involves working closely with local communities and water sector experts to implement sustainable water sources. This proactive effort not only addresses the immediate health hazards posed by contaminated water but also contributes to a long-term improvement in the quality of life for rural communities in Bangladesh.

Through the Community Fresh Water Project, Cap Foundation is dedicated to ensuring access to safe and clean water, mitigating the prevalence of waterborne diseases, and fostering a healthier, more resilient society.

Sustainability Project - Fish4Life Boat Project:

Embracing the proverb, "Give a man a fish, and you feed him for a day; teach him to fish, and you feed a family for life," Cap Foundation introduces the transformative Fish4Life Boat Project. In a country like Bangladesh, prone to seasonal flooding for 6-8 months each year, communities face challenges in basic mobility, including taking children to school or reaching the nearest hospital in emergencies.

Understanding these conditions, we have provided over 350 boats to families in rural areas of Greater Sylhet over the past three years. This initiative goes beyond financial relief, as it not only saves families from the monthly burden of boat rental expenses (typically 1500 BDT) but also empowers them to earn a living through fishing. By offering a means of self-sufficiency, we aim to uplift these communities, allowing them to stand on their own two feet and secure their livelihoods.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The Fish4Life Boat Project is a testament to Cap Foundation's commitment to creating lasting positive impacts and fostering sustainable change in the lives of those we serve.

Sustainability Project - Cap Village Corner Shop:

Empowering individuals to achieve self-sufficiency is at the heart of our mission. While offering immediate relief through food, medicine, or cash assistance addresses urgent needs, Cap Foundation recognizes the importance of sustainable, long-term solutions to lift families out of extreme poverty permanently.

In the last three years, Cap Foundation has been actively providing corner shops to the most destitute families in Greater Sylhet division, with a significant focus on supporting widows and vulnerable families. This initiative is designed to be a one-time intervention, enabling families to break free from the cycle of extreme poverty and achieve self-sufficiency. The corner shops serve as a means for each family to earn a living, contributing to the sustained livelihoods of these vulnerable communities.

Cap Village Corner Shop exemplifies our commitment to creating lasting positive change and fostering self-sufficiency within the communities we serve.

COVID-19 Emergency Response in the UK - Supporting Elderly & Vulnerable:

The global spread of the Coronavirus has left an indelible impact. At Cap Foundation, we recognize our responsibility to engage with all citizens and extend support to the most vulnerable individuals in our communities. In response to the pandemic, our focus has been on providing assistance to the elderly and vulnerable populations.

Cap Foundation has successfully distributed food packs across several boroughs within Greater London. Our initiative aims to alleviate the challenges faced by individuals and families struggling to venture out for essential shopping. By delivering food parcels, we strive to ensure that the elderly and vulnerable receive the necessary support during these challenging times.

This emergency response underscores Cap Foundation's commitment to community well-being and our dedication to assisting those in need during the COVID-19 crisis.

Ramadan Food Distribution:

Ramadan is a sacred fasting month observed by the global Muslim community. In Bangladesh, where many already endure life below the poverty line, the impact is profound. Cap Foundation recognizes the pressing need to address the challenges faced by the disadvantaged during this holy month.

Our objective at Cap Foundation is clear: to provide sustenance for the most destitute in Bangladesh. This year, we are proud to have delivered food parcels to over 4,000 families, averaging around 5 members each, totalling approximately 20,000 individuals across various districts. Each food package thoughtfully includes essentials such as rice, onions, potatoes, oil, lentils, chickpeas, dates, salts, and spices.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Through this crucial food supply, we aim to alleviate the struggles and hunger faced by these families, providing relief for the entire month of Ramadan. By ensuring access to essential provisions, we hope to make their day-to-day activities and work more manageable during this sacred time.

Cap Foundation remains committed to making a positive impact and supporting those in need, particularly during significant cultural and religious observances.

Annual Qurbani:

Qurbani is the sacred act of offering an animal sacrifice to Allah (SWT) on Eid-ul-Adha, a significant ritual associated with Hajj. It is obligatory for all Muslim adults who are eligible to pay Zakat.

At Cap Foundation, we acknowledge the importance of Qurbani, especially for our school families, a majority of whom are orphans living in poverty with children. Recognizing that not everyone has the means to participate, we carefully select animals and distribute the meat to children, widows, and orphans.

The impact of every donation is profound, extending beyond individual families. We ensure that the meat is sourced locally in Bangladesh, benefiting not only the recipient families but also their local communities. By adhering to this practice, we aim to strengthen community bonds and contribute to the well-being of those in need.

Your support ensures that the spirit of Qurbani resonates not just within individual households but across the broader fabric of local communities.

Zakat and Fitrana Distribution:

Zakat, a fundamental pillar of Islam, requires every mentally sound, adult Muslim surpassing the nisab to contribute 2.5% of their wealth. Meanwhile, Fitrana, a pre-Eid donation of excess food, is obligatory for self-sufficient adults and extends to their dependents. Similar to previous years, CAP Foundation has empowered families, encompassing many individuals, through Zakat distribution. These funds aid immediate necessities like food, medicine, and clothing, and families are also empowered to invest in ventures such as agriculture for sustainable livelihoods.

FINANCIAL REVIEW

The committee would report that the income of the charitable company in respect of unrestricted funds was £412,171.00 (2022 £134,327.00). The income in respect of restricted funds was £00.00 (2022 £235,753.00). The statements of financial activities show the total resources expended was £202,567.00 for unrestricted and £224,053.00 for restricted funds.

DUE DILIGENCE

During specific periods, Cap Foundation mobilizes dedicated teams comprising trustees, staff, and volunteers to assess project progress and raise awareness and funds for humanitarian crises. The deployment of volunteers, subject to a rigorous selection process involving due diligence, interviews, and reference checks, underscores Cap Foundation's commitment to transparency and accountability. The organization's monitoring and safeguarding policies, transparently communicated to recipients,

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

ensure adherence to established standards. The emphasis on maintaining an acceptable standard of services and activities is reinforced by robust financial controls, including meticulous accounting of charity expenditures. This comprehensive approach reflects Cap Foundation's dedication to effective relief work and responsible resource management.

In recent years, Cap Foundation has undertaken both successful long-term and short-term projects, each accompanied by invaluable lessons. These experiences have served as catalysts for continuous improvement, prompting us to revisit and update our policies and services. By actively addressing the challenges encountered and incorporating the insights gained, Cap Foundation has not only adapted but thrived. This iterative process has enabled us to enhance our effectiveness and better serve the communities we aim to support.

PLANS FOR FUTURE PERIODS

Our future endeavours at Cap Foundation encompass not only sustaining relief efforts in natural disaster zones but also extending support to regions grappling with extreme poverty. Our commitment involves providing essential aid—such as food, medical assistance, and clean water—while concurrently initiating sustainable projects to empower communities. The ultimate goal is to elevate beneficiaries to a self-sufficient status, reducing reliance on humanitarian aid. Our approach prioritizes efficiency, effectiveness, and professionalism in serving communities. Regular reviews and updates for the management committee of Trustees ensure alignment with Charity Commission guidelines, emphasizing the importance of maintaining reserves for core activities, safeguarding against income shortfalls, and fostering balanced, long-term strategic planning.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 31 January 2024 and signed on behalf of the board of trustees by:



Mr. M A Samad
Chair | Trustee

Community Against Poverty Foundation

Independent Examiner's Report to the Trustees of Community Against Poverty Foundation

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Community Against Poverty Foundation ('the charity') for the year ended 31 March 2023.

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 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M.R Accountants
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

31 January 2024

Community Against Poverty Foundation

Statement of Financial Activities

Year ended 31 March 2023

				2023	2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	188,118	224,053	412,171	370,080
Total income		188,118	224,053	412,171	370,080
Expenditure					
Expenditure on raising funds:					
Cost of charitable activities and raising donations	5	202,567	224,053	426,620	388,140
Total expenditure		202,567	224,053	426,620	388,140
Net (expenditure)/income and net movement in funds		(14,449)	-	(14,449)	(18,060)
Reconciliation of funds					
Total funds brought forward		82,361	-	82,361	100,421
Total funds carried forward		67,912	-	67,912	82,361

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

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Statement of Financial Position

Year ended 31 March 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		68,662	83,111
Creditors: amounts falling due within one year	9	750	750
Net current assets		67,912	82,361
Total assets less current liabilities		67,912	82,361
Net assets		67,912	82,361
Funds of the charity			
Unrestricted funds		67,912	82,361
Total charity funds	10	67,912	82,361

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2024, and are signed on behalf of the board by:



Mr. M A Samad
Chair | Trustee

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net (expenditure)/income	<u>(14,449)</u>	<u>(18,059)</u>
Cash generated from operations	<u>(14,449)</u>	<u>(18,059)</u>
Net cash (used in)/from operating activities	<u>(14,449)</u>	<u>(18,059)</u>
Net (decrease)/increase in cash and cash equivalents	(14,449)	(18,059)
Cash and cash equivalents at beginning of year	83,111	101,170
Cash and cash equivalents at end of year	<u>68,662</u>	<u>83,111</u>

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ground Floor, Room 10, 7-15 Greatorex Street, London, E1 5NF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
General donations	88,163	224,053	306,217
Donations via gift aid	45,157	-	45,157
Other in kind donations	60,797	-	60,797
Grants			
Grants	-	-	-
	<u>188,118</u>	<u>224,053</u>	<u>412,171</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	44,513	203,753	248,266
Donations via gift aid	42,965	-	42,965
Other in kind donations	46,849	-	46,849
Grants			
Grants	-	32,000	32,000
	<u>134,327</u>	<u>235,753</u>	<u>370,080</u>

5. Cost of charitable activities and raising donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent and rates	5,490	-	5,490
Legal and professional fees	1,498	-	1,498
Telephone	1,274	-	1,274
Internet and computer expenses	2,289	-	2,289
Wages and salaries	5,111	-	5,111
Water well	7,650	23,675	31,325
Covid 19 - Bangladesh	-	-	-
Turkey Earthquake	15,427	60,545	75,972
Community mosque development	-	17,775	17,775
Ramadan food distributions	8,000	24,500	32,500
CAP Academy	-	-	-
Guardians orphans village	30,000	20,678	50,678
Overseas operational costs	6,817	-	6,817
Zakah/Fitrah	-	12,500	12,500
Village corner shop	3,845	-	3,845
Covid 19 - UK Project	6,000	15,200	21,200
Fish4Life - Boat project	13,500	-	13,500
Annual qurbani	-	1,680	1,680
Events and activities	35,728	-	35,728
Stationary, postage and advertising	4,139	-	4,139
Accountancy fees	770	-	770
Bank and credit card charges	6,700	-	6,700
Promotion and marketing	29,315	-	29,315
Emergency Flood Response: Food, Iron roof tin, Household essentials, Tin sheds & Village houses	19,014	47,500	66,514
	<u>202,567</u>	<u>224,053</u>	<u>426,620</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Cost of charitable activities and raising donations *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent and rates	5,948	-	5,948
Legal and professional fees	2,286	-	2,286
Telephone	1,335	-	1,335
Internet and computer expenses	1,050	-	1,050
Wages and salaries	9,831	-	9,831
Water well	26,325	50,100	76,425
Covid 19 - Bangladesh	7,245	-	7,245
Community mosque development	9,500	46,900	56,400
Ramadan food distributions	21,450	41,050	62,500
CAP Academy	3,273	-	3,273
Guardians orphans village	12,575	54,215	66,790
Overseas operational costs	10,392	-	10,392
Zakah/Fitrah	-	8,888	8,888
Village corner shop	3,375	-	3,375
Covid 19 - UK Project	12,536	32,000	44,536
Fish4Life - Boat project	6,000	-	6,000
Annual qurbani	-	2,600	2,600
Events and activities	2,780	-	2,780
Stationary, postage and advertising	1,272	-	1,272
Accountancy fees	750	-	750
Bank and credit card charges	3,464	-	3,464
Promotion and marketing	11,000	-	11,000
	<u>152,387</u>	<u>235,753</u>	<u>388,140</u>

6. Independent examination fees

Independent examiner fees charges were £750.00.

7. Staff costs

There were two members of staff during the year.

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>750</u>	<u>750</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	82,361	188,118	(202,567)	67,912

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	100,421	134,327	(152,387)	82,361

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 1 - desc in a/cs	-	224,053	(224,053)	-

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	-	235,753	(235,753)	-

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Current assets	68,662	68,662
Creditors less than 1 year	(750)	(750)
Net assets	67,912	67,912

	Unrestricted Funds £	Total Funds 2022 £
Current assets	83,111	83,111
Creditors less than 1 year	(750)	(750)
Net assets	82,361	82,361

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	83,111	(14,449)	68,662

Accounts

Community Against Poverty Foundation
Unaudited Financial Statements
31 March 2022

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Financial Statements

Year ended 31 March 2022

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Community Against Poverty Foundation

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Community Against Poverty Foundation

Charity registration number 1150092

Principal office

The trustees

Mr. M A Samad
Mr. A Noor
Mr. A S Hamid
Mr. A Rouf

Independent examiner M.R Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing document

Community Against Poverty (CAP) Foundation is a UK registered charity (1150092) with the charity commission. It is a trust, registered with the Charity Commission on 7th December 2012.

Message from the Trustees

The Board of Trustees are satisfied with the performance of Cap Foundation, during the year of 31st March 2022. The Board of Trustees are pleased with the achievements and milestones achieved by Cap Foundation in the period ending 2022. The overall support from the community, both local and international, has been very overwhelming. The Board consider Cap Foundation to be in a secure position to continue its activities over the coming years, and its assets are sustainable to fulfil its obligations and further aid work around the world. Cap Foundation is dependent on the generosity from our community, individual donors and businesses throughout UK, and the board would like to thank each and every one of their participants in supporting Cap Foundation's appeals and campaigns. As trustees of Cap Foundation, we feel a strong sense of privilege to be part of a great cause in reducing the growing concerns and problems across the globe over the past few years.

Appointment of Trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers. In selecting volunteers, we take on-board experience and skill-sets that will contribute towards success in the particular area the person is being selected for. Formal interviews are performed. Cap Foundation has a strict policy with regards to aid trips, hence only a select few individuals are allowed to travel to participate in projects abroad. Many volunteers participate in raising funds and contribute towards our charity campaigns to support the core of its charity activities.

Trustee induction and training

A copy of the governing document - and all the policies relating to the organisation (also outlining the roles and responsibilities) is available to all trustees at Cap Foundation. The Trustees are always encouraged to keep up to date with regular changes to the charity sector. Training is always available and accessible for all Trustees.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly trustee meetings.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

Our aim is not just to provide charity but to provide resources to empower and inspire communities for people to build, create and plan for a brighter future. Our mission is to eradicate poverty, offer education, facilitate health and welfare by developing innovative and sustainable solutions that enable individuals and families to achieve basic living standards and a life of opportunity. The projects reflect the unique and dynamic qualities of both the group's mission and its people through three main principles: Global reach, effective engagement and innovation.

Our strategy of inspiring and empowering lies at the core of the group's culture, while we support other charities and non-profit organizations around the world in managing urgent global disasters. CAP Foundation's activities for the year include providing financial support towards disadvantaged communities by helping to deliver fresh water facilities, school academies, food supplies, self-sustainability project - Cap village corner shop and fish4life boat project, respond to emergency Covid-19 Pandemic both in UK and in Bangladesh, building community mosques and construction work for our Orphan Village Development in Bangladesh. The charity continues to provide humanitarian assistance to the most vulnerable social groups both here in the UK and globally.

Public Benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities can be summarised below:

Community Mosque Development

Cap Foundation help build mosques in Bangladesh for the disadvantages communities. Each mosque has the capacity to serve 150 people at a time. This will allow all the communities to utilise the given facilities for their prayer, community and social engagement as well as education for the youth. The mosques will contain attached ablution facilities, restrooms and running water for everyone to use for daily prayers.

Community Fresh Water Project

Waterborne diseases are caused by drinking contaminated or dirty water. Contaminated water can cause many times of diarrheal diseases, including Cholera and other serious illnesses such as Guinea worm disease, Typhoid and Dysentery. Our research inspection teams in different region of Bangladesh work with the local community and experts in the water sector to provide sustainable sources of water which help to improve lives in rural Bangladesh.

Self-sufficient project - Fish4Life Boat Project

"Give a man a fish you feed him for a day, teach him to fish you feed a family for life" As we all know Bangladesh is a flood-ridden country and in some parts of Bangladesh people live in these conditions for at least 6-8 months in a year, they cannot even travel to local areas without the means of a boat, this includes taking the children to school or an emergency taking a family member to the closest hospital. More importantly their livelihoods are dependent on earning from fishing using the boats. The boats usually cost a family in the region of 1500 BDT per month to hire. Over the last 2 years CAP Foundation have provided more than 300 boats to families in rural areas of Greater Sylhet. This has not only saved them financially but has also given them an opportunity to earn a living, stand on their 2 feet and maintain their livelihood.

Self-Sufficient Project - Cap Village Corner Shop

Becoming self-sufficient is a key element of individual lives.

Supporting people to move out of extreme poverty long-term, rather than just providing food, medicine or cash as temporary relief, is a notoriously stubborn challenge. Our goal is to provide one-off intervention and allow families to permanently end the most crippling destitution which enable them to become self-sufficient. Over the last 3 years Cap Foundation have been providing corner shops to the most destitute families within Greater Sylhet division while the majority of the beneficiaries are widows and destitute families. This will now enable each family's to earn a living and maintain their families' livelihood.

Covid-19 Emergency Response UK and Bangladesh Supporting Elderly & Vulnerable The spread of the Coronavirus over the world has left us speechless. At Cap Foundation, we believe that we have a responsibility to engage all citizens and support the most vulnerable people in our communities. We have managed to deliver food packs in a number of boroughs within Greater London. We have also delivered hot meals to many London's Hospitals, Hostels and homeless units. Cap Foundation supported the elderly and vulnerable by providing food parcels to individuals and families that were struggling to go out for shopping.

Output:

- Identify the elderly through community and local authority
- Identify the elderly on low income
- identify single parents
- Financial Resources

Input:

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

- people power/resources/Volunteers
- Deliver food packs to elderly at home

Outcome:

- Secure food for the elderly & vulnerable
- Decrease uncertainty and panic
- Look after the elderly and vulnerable's health and well-being
- Bring confidence to elderly and single parents

Ramadan Food Distribution

Ramadan is a fasting month for the whole of the Muslim community around the world where everyone observes fast. In Bangladesh the disadvantaged people already, suffer and live below the poverty line. Cap Foundation objective was to feed the people and secure food for the most destitute people of Bangladesh. This year we have delivered food parcels to 2,500 families, where each family will have an average of 5 members to feed; that's about approx. 12,500 people from many Districts in Bangladesh. The food package contains: Rice | Onions | Potatoes | Oil | Lentils | Chickpeas | Dates | Salts and Spices. Through this food supply, the families struggle and hunger will ease at least for the month of Ramadan. Their day-to-day activities and work will become easier.

Annual Qurbani

Qurbani is the act of offering the sacrifice of an animal to Allah (SWT) on Eid-ul-Adha and is one of the obligatory acts of Hajj. All Muslim adults who are eligible to pay Zakat must make the sacrifice.

At Cap Foundation, we recognise that many families living in poverty will not have the means to participate in Qurbani. We have our School Academies with children who comes from destitute families and majority which are orphans.

We have carefully selected animals to distribute the meat locally in Bangladesh to our destitute children, widows and orphans. We always ensure that the meat is sourced locally, meaning that the benefit of every donation is not only felt by the families but their local communities too.

Zakat and Fitrana Distribution

Zakat is one of the five pillars of Islam. For every sane, adult Muslim who owns wealth over a certain amount - known as the nisab - he or she must pay 2.5% of that wealth as Zakat. Fitrana is a charitable donation of food that is given before Eid prayer. Fitrana must be given by every self-supporting adult Muslim who has food in excess of their needs, on behalf of themselves and their dependants.

CAP Foundation has supported 157 families which consist of 785 individuals this year as Zakat. Families can use the funds to support their immediate needs such as food, medicine and clothes. They may also use some of the funds as an investment (for example; grow vegetation and equipment for work).

Education - CAP Academy

Education is one of the biggest obstacles for the people in rural Bangladesh who are trapped in a cycle of poverty through lack of education. We have five school academies within different districts of Bangladesh and we are focusing from a pre-school stage of the children - nursery/reception age group. The academy provides the basic education that rural children struggle to find. Cap Foundation have also implemented sports activities and art therapy for the children to engage and enjoy being just children. Our aim is to have these academies built in every district and sub-district to start providing education and focus on developing the children and the community further.

THE GUARDIAN - Cap Foundations Orphan Village

Location: Salutikor Road, Salia, Sylhet (10 away from Osmani International Airport Sylhet). Orphan Village Size: 150 decimal land (65340 sq ft)

Orphan Village Capacity: Help honour and respect 100 orphans

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The Facilities

" 3 fully furnished dormitories to accommodate 100 Orphans.

" A School of Excellence containing primary and secondary level education." A Mosque for their daily prayers and religious education

" An Indoor Sport Complex and Outdoor playground focusing on health and fitness" A Youth Club to keep the Orphans engaged with positive activities and build their social skills" A Technical College to equip them with the necessary tools for a prosperous future.

Safeguarding & Security

Our utmost priority is the safeguarding and protection of the orphans, through our state-of-the-art CCTV operation and the meticulous screening and training of staff. There will be ongoing staff development training to ensure strong policies are created and maintained, provided by our professional trainers.

Health & Wellbeing

The majority of the orphans are rough sleepers, staying under the bridges and without parents. Therefore, it is likely the orphans have developed mental health illnesses such as PTSD. We will have a Mental Health Provision to help and support the orphans using positive and safe activities. There will be care workers to support their daily wellbeing, ensuring every orphan has the support mechanism available to them.

The Orphan Village Dormitories

We are building three dormitories to ensure orphans can live in an inclusive, well ventilated and safe space. This includes adequate spacing for the orphans to sleep well and rest in a clean environment. There will also be shower and washing facilities to help maintain hygiene and promote a healthy lifestyle.

The School of Excellence

The School of Excellence will highlight the importance of education to the orphans. A creative, yet informative, syllabus will help the orphans to broaden their knowledge and gain an understanding of life values.

The Orphan Village Mosque

The Mosque will contain attached ablution facilities, restrooms and running water for both the orphans and the staff to use for daily prayers. The orphans will also be encouraged to utilise the Mosque for Quran classes.

Recreational Facilities

There will be three main recreational facilities in the Orphan Village - the Indoor Sports Complex, Youth Club and Outdoor Playground. The Indoor Sport Complex will mainly prioritise health, fitness and sports. This will encourage the orphans to fall in love with their favourite sports. The Youth Club will primarily keep the orphans occupied with inspiring activities and build their confidence. Lastly, the Outdoor Playground will mostly be utilised by the younger age group of the orphans. This will restore their right, which was previously denied to them as children, to roam around and play with their friends in a safe and fun environment.

Exit Strategy - Technical College

The Technical College will mainly be utilised by the older group of Orphans (16-18 years old) and forms part of The Orphan Village's exit strategy. The Technical college will provide vocational training to the orphans, to empower them with skills for gainful employment. Ultimately, this will equip the orphans with the necessary tools to determine their future and become self-sufficient!

"Education is the passport to the future, for tomorrow belongs to those who prepares for it today."
Malcolm X

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £134,327 (2021 £167,790). The income in respect of restricted funds was £235,753 (2021 £273,794). The statements of financial activities show the total resources expended was £152,387 for unrestricted and £235,753 for restricted funds.

During this period, Cap Foundation sent out teams including trustees, staff members and volunteers onto deployments where relief work was carried out. The aim of these deployments was to firstly see the progress of Cap Foundation's projects, and to raise awareness of the humanitarian crises, and raise funds for the projects. There is strict policy when it comes to selecting volunteers that would be going onto deployments, there are due diligence involved for Cap Foundation's volunteers and volunteers from partner organisations when going on deployment, whereby candidates are spoken to, interviewed with references taken. Our monitoring and safeguarding policies are transparent, which allow: " the recipients to understand the policy Cap Foundation have in place and allowing them to then comply in accordance. " The quality of provided services/activities to be completed to an acceptable standard " For appropriate financial controls to be in place, which also consist of the accounting of charity expenditure.

Over the last few years, we have had several successful long term and short term projects, which have also come with lessons that had to be learnt, which were dealt accordingly, it allowed us to update our policies and services which resulted in improvements.

Plans for future periods

Our future plan is to continue to provide relief work in natural disaster locations, but also places of extreme poverty. To be able to support these countries with food aid, medical aid and water aid as well as to establish further sustainable projects to help serve communities and empower them. We would like to get our beneficiaries in a position where they can become self-sufficient, and not rely on humanitarian Aid. We will continue to serve communities in the most efficient, effective and professional manner. We will also have regular reviews and updates for the management committee of Trustees, who recognise the need to hold reserves to allow protection of core activities in the event of income shortfalls and cash-flow problems and to promote balanced, long-term strategic planning, in line with Charity Commission guidelines.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 14 November 2022 and signed on behalf of the board of trustees by:



Mr. M A Samad
Chair | Trustee

Community Against Poverty Foundation

Independent Examiner's Report to the Trustees of Community Against Poverty Foundation

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Community Against Poverty Foundation ('the charity') for the year ended 31 March 2022.

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 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M.R Accountants
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

14 November 2022

Community Against Poverty Foundation

Statement of Financial Activities

Year ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	134,327	235,753	370,080	441,584
Total income		<u>134,327</u>	<u>235,753</u>	<u>370,080</u>	<u>441,584</u>
Expenditure					
Expenditure on raising funds:					
Cost of charitable activities and raising donations	5	152,387	235,753	388,139	366,814
Total expenditure		<u>152,387</u>	<u>235,753</u>	<u>388,139</u>	<u>366,814</u>
Net (expenditure)/income and net movement in funds		<u>(18,060)</u>	<u>—</u>	<u>(18,059)</u>	<u>74,770</u>
Reconciliation of funds					
Total funds brought forward		100,420	—	100,420	25,650
Total funds carried forward		<u>82,360</u>	<u>—</u>	<u>82,360</u>	<u>100,421</u>

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

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		83,111	101,170
Creditors: amounts falling due within one year	9	<u>750</u>	<u>750</u>
Net current assets		<u>82,361</u>	<u>100,420</u>
Total assets less current liabilities		<u>82,361</u>	<u>100,420</u>
Net assets		<u>82,361</u>	<u>100,420</u>
Funds of the charity			
Unrestricted funds		82,360	100,421
Total charity funds	10	<u>82,360</u>	<u>100,421</u>

These financial statements were approved by the board of trustees and authorised for issue on 14 November 2022, and are signed on behalf of the board by:



Mr. M A Samad
Chair | Trustee

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(18,059)	74,770
Cash generated from operations	(18,059)	74,770
Net cash (used in)/from operating activities	(18,059)	74,770
Net (decrease)/increase in cash and cash equivalents	(18,059)	74,770
Cash and cash equivalents at beginning of year	101,170	26,400
Cash and cash equivalents at end of year	83,111	101,170

The notes on pages 13 to 19 form part of these financial statements.

Community Against Poverty Foundation

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ground Floor, Room 10, 7-15 Greatorex Street, London, E1 5NF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
General donations	44,513	203,753	248,266
Donations via gift aid	42,965	–	42,965
Other in kind donations	46,849	–	46,849
Grants			
Grants	–	32,000	32,000
	<u>134,327</u>	<u>235,753</u>	<u>370,080</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	–	212,244	212,244
Donations via gift aid	41,229	–	41,229
Other in kind donations	126,561	61,550	188,111
Grants			
Grants	–	–	–
	<u>167,790</u>	<u>273,794</u>	<u>441,584</u>

5. Cost of charitable activities and raising donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent and rates	5,948	–	5,948
Legal and professional fees	2,286	–	2,286
Telephone	1,335	–	1,335
Internet and computer expenses	1,050	–	1,050
Wages and salaries	9,831	–	9,831
Water well	26,325	50,100	76,425
Covid 19 - Bangladesh	7,245	–	7,245
Community mosque development	9,500	46,900	56,400
Ramadan food distributions	21,450	41,050	62,500
CAP Academy	3,273	–	3,273
Guardians orphans village	12,575	54,215	66,790
Overseas operational costs	10,392	–	10,392
Zakah/Fitrah	–	8,888	8,888
Village corner shop	3,375	–	3,375
Covid 19 - UK Project	12,536	32,000	44,536
Fish4Life - Boat project	6,000	–	6,000
Annual qurbani	–	2,600	2,600
Events and activities	2,780	–	2,780
Stationary, postage and advertising	1,272	–	1,272
Accountancy fees	750	–	750
Bank and credit card charges	3,464	–	3,464
Promotion and marketing	11,000	–	10,999
	<u>152,387</u>	<u>235,753</u>	<u>388,139</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Cost of charitable activities and raising donations *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent and rates	5,490	—	5,490
Legal and professional fees	2,602	—	2,602
Telephone	820	—	820
Internet and computer expenses	3,813	—	3,813
Wages and salaries	3,034	—	3,034
Water well	—	17,550	17,550
Covid 19 - Bangladesh	4,300	6,000	10,300
Community mosque development	—	72,000	72,000
Ramadan food distributions	13,400	39,100	52,500
CAP Academy	3,397	—	3,397
Guardians orphans village	—	80,678	80,678
Overseas operational costs	6,560	—	6,560
Zakah/Fitrah	—	7,531	7,531
Village corner shop	—	3,375	3,375
Covid 19 - UK Project	7,253	30,000	37,253
Fish4Life - Boat project	—	15,000	15,000
Annual qurbani	—	2,560	2,560
Events and activities	10,343	—	10,343
Stationary, postage and advertising	773	—	773
Accountancy fees	750	—	750
Bank and credit card charges	5,070	—	5,070
Promotion and marketing	25,414	—	25,415
	<u>93,019</u>	<u>273,794</u>	<u>366,814</u>

6. Independent examination fees

Independent examiner fees charges were £750.00.

7. Staff costs

There were two members of staff during the year.

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>750</u>	<u>750</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>100,420</u>	<u>134,327</u>	<u>(152,387)</u>	<u>82,360</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>25,650</u>	<u>167,790</u>	<u>(93,019)</u>	<u>100,421</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>235,753</u>	<u>(235,753)</u>	<u>—</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>273,794</u>	<u>(273,794)</u>	<u>—</u>

11. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Current assets	—	—
Creditors less than 1 year	—	—
Net assets	<u>—</u>	<u>—</u>

	Unrestricted Funds £	Total Funds 2021 £
Current assets	101,170	101,170
Creditors less than 1 year	(750)	(750)
Net assets	<u>100,420</u>	<u>100,420</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>101,170</u>	<u>(18,059)</u>	<u>83,111</u>

Accounts

Community Against Poverty Foundation
Unaudited Financial Statements
31 March 2021

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Financial Statements

Year ended 31 March 2021

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Community Against Poverty Foundation

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Community Against Poverty Foundation

Charity registration number 1150092

Principal office

The trustees

Mr. M A Samad
Mr. A Noor
Mr. A S Hamid
Mr. A Rouf

Independent examiner M.R Accountants
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Governing document

Community Against Poverty (CAP) Foundation is a UK registered charity (1150092) with the charity commission. It is a trust, registered with the Charity Commission on 7th December 2012.

Message from the Trustees

The Board of Trustees are satisfied with the performance of Cap Foundation, during the year of 31st March 2021. The Board of Trustees are pleased with the achievements and milestones achieved by Cap Foundation in the period ending 2021. The overall support from the community, both local and international, has been very overwhelming. The Board consider Cap Foundation to be in a secure position to continue its activities over the coming years, and its assets are sustainable to fulfil its obligations and further aid work around the world. Cap Foundation is dependent on the generosity from our community, individual donors and businesses throughout UK, and the board would like to thank each and every one of their participants in supporting Cap Foundation's appeals and campaigns. As trustees of Cap Foundation, we feel a strong sense of privilege to be part of a great cause in reducing the growing concerns and problems across the globe over the past few years.

Appointment of Trustees

The board of trustees have overall responsibility to recruit new trustees and volunteers. In selecting volunteers, we take on-board experience and skill-sets that will contribute towards success in the particular area the person is being selected for. Formal interviews are performed. Cap Foundation has a strict policy with regards to aid trips, hence only a select few individuals are allowed to travel to participate in projects abroad. Many volunteers participate in raising funds and contribute towards our charity campaigns to support the core of its charity activities.

Trustee induction and training

A copy of the governing document - and all the policies relating to the organisation (also outlining the roles and responsibilities) is available to all trustees at Cap Foundation. The Trustees are always encouraged to keep up to date with regular changes to the charity sector. Training is always available and accessible for all Trustees.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly trustee meetings.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

Our aim is not just to provide charity but to provide resources to empower and inspire communities for people to build, create and plan for a brighter future. Our mission is to eradicate poverty, offer education, facilitate health and welfare by developing innovative and sustainable solutions that enable individuals and families to achieve basic living standards and a life of opportunity. The projects reflect the unique and dynamic qualities of both the group's mission and its people through three main principles: Global reach, effective engagement and innovation.

Our strategy of inspiring and empowering lies at the core of the group's culture, while we support other charities and non-profit organizations around the world in managing urgent global disasters. CAP Foundation's activities for the year include providing financial support towards disadvantaged communities by helping to deliver fresh water facilities, establishing medical facilities; antenatal clinic, mental health and wellbeing, school academies, food supplies, self-sustainability project - Cap village corner shop and fish4life boat project, respond to emergency Covid-19 Pandemic both in UK and in Bangladesh, shelter accommodation and building community mosque. The charity continues to provide humanitarian assistance to the most vulnerable social groups both here in the UK and globally.

Public Benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities can be summarised below:

Community Mosque Development

CAP Foundation have built 6 community mosques within greater Sylhet division this financial year in Bangladesh. A mosque is a great pillar for the community and a place where everyone can go and have something to be proud of within the area. This will allow all the communities to utilise the given facilities for their prayer, community and social engagement as well as education for the youth and a pillar within the community for them to be proud of. Each mosque has the capacity to serve 150 people at a time. The mosque is also equipped with a sanitary area for ablution and the building has full access to electricity. The mosque will be used for all five daily essential prayers and also for special prayers (Friday prayers, Eid prayers, Ramadan prayers). Subsequently, many will visit the mosques outside of prayer hours to appreciate the facility and get closer to the religion of Islam.

Community Fresh Water Project

Waterborne diseases are caused by drinking contaminated or dirty water. Contaminated water can cause many times of diarrheal diseases, including Cholera and other serious illnesses such as Guinea worm disease, Typhoid and Dysentery. Our research inspection teams in the Sylhet region work with the local community and experts in the water sector to provide sustainable sources of water which help to improve lives in rural Bangladesh. CAP Foundation has built 39 community water wells in Greater Sylhet Division. Each community water well will now be directly benefiting at least 7-10 families between 70-80 individuals each day. In total, approx. 1,135,680 individuals will now have access to safe and clean drinking water in Bangladesh every year.

Self-sufficient project - Fish4Life Boat Project

"Give a man a fish you feed him for a day, teach him to fish you feed a family for life" As we all know Bangladesh is a flood-ridden country and in some parts of Bangladesh people live in these conditions for at least 6-8 months in a year, they cannot even travel to local areas without the means of a boat, this includes taking the children to school or an emergency taking a family member to the closest hospital. More importantly their livelihoods are dependent on earning from fishing using the boats. The boats usually cost a family in the region of 1200 - 1500 taka per month to hire. Over the last 2 years CAP Foundation have provided more than 250 boats to families in rural areas of Greater Sylhet. This year alone we have provided 50 boats and our target is to provide 1000 boats to the destitute families in Bangladesh. This has not only saved them up to 1500 taka per month but has given them an opportunity to earn a living, stand on their 2 feet and maintain their livelihood.

Self-Sufficient Project - Cap Village Corner Shop

Becoming self-sufficient is a key element of individual lives.

Supporting people to move out of extreme poverty long-term, rather than just providing food, medicine or cash as temporary relief, is a notoriously stubborn challenge. Our goal is to provide one-off intervention and allow families to permanently end the most crippling destitution which enable them to become self-sufficient. Over the last 2 years Cap Foundation have provided 55 corner shops to the most destitute families within Greater Sylhet division while the majority of the beneficiaries are widows and destitute families. This year we have supported 5 families with corner shops which will enable them to earn a living and maintain their families' livelihood. An example of a beneficiary in Guainghat Upazila, Shahin Miah an auto rickshaw driver was involved in a major accident losing his leg in the process. He has many dependents who rely on him for food which include his wife, 3 daughters and 2 sons. His children are all under the age of 15. Due to his accident Shahin Miah cannot do any physical work and was introduced to CAP Foundation by the local volunteers to benefit from the CAP Village Corner Shop. As you can imagine not being able to work will have severely affected his mental health knowing that he cannot provide for his family. Through the CAP Village Corner Shop, Shahin is now

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

able to earn enough to support his families' livelihood and also send his children to local schools for education.

Covid-19 Emergency Response UK and Bangladesh Supporting Elderly & Vulnerable The spread of the Coronavirus over the world has left us speechless. At Cap Foundation, we believe that we have a responsibility to engage all citizens and support the most vulnerable people in our communities. We have managed to deliver food packs in a number of boroughs within Greater London. We have also delivered hot meals to London Hospitals, including; Royal London Hospital (RLH), Newham General Hospital, Homerton Hospital and Queens Hospital in Romford. This was to the NHS Front line staff who were tirelessly helping the affected people. Cap Foundation supported the elderly and vulnerable by providing food parcels to individuals and families that were struggling to go out for shopping. Output: - Identify the elderly through community and local authority- Identify the elderly on low income

- identify single parents
- Financial Resources

Input:

- people power/resources/Volunteers
- Deliver food packs to elderly at home

Outcome:

- Secure food for the elderly & vulnerable
- Decrease uncertainty and panic
- Look after the elderly and vulnerable's health and well-being
- Bring confidence to elderly and single parents

Ramadan Food Distribution

Ramadan is a fasting month for the whole of the Muslim community around the world where everyone observes fast. In Bangladesh the disadvantaged people already, suffer and live below the poverty line. Cap Foundation aim to feed the people and secure food for the most destitute people of Bangladesh. This year we have delivered food parcels to 2,100 families, where each family will have an average of 5 members to feed; that's about approx. 10,500 people from many District in Bangladesh. The food package contains: Rice | Onions | Potatoes | Oil | Lentils | Chickpeas | Dates | Salts and Spices. Through this food supply, the families struggle, and hunger will ease at least for the month of Ramadan. Their day-to-day activities and work will become easier.

Annual Qurbani

Qurbani is the act of offering the sacrifice of an animal to Allah (SWT) on Eid-ul-Adha and is one of the obligatory acts of Hajj. All Muslim adults who are eligible to pay Zakat must make the sacrifice.

At Cap Foundation, we recognise that many families living in poverty will not have the means to participate in Qurbani. We have our School Academies with children who comes from destitute families and majority which are orphans.

From the UK Community we have managed to raise funds for 22 Qurbani which includes Goats and Cows.

We have carefully selected animals to distribute the meat locally in Bangladesh to our destitute children, widows and orphans. We always ensure that the meat is sourced locally, meaning that the benefit of every donation is not only felt by the families but their local communities too.

Zakat and Fitrana Distribution

Zakat is one of the five pillars of Islam. For every sane, adult Muslim who owns wealth over a certain amount - known as the nisab - he or she must pay 2.5% of that wealth as Zakat. Fitrana is a charitable donation of food that is given before Eid prayer. Fitrana must be given by every self-supporting adult Muslim who has food in excess of their needs, on behalf of themselves and their dependants.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

CAP Foundation has supported 157 families which consist of 785 individuals this year as Zakat. Families can use the funds to support their immediate needs such as food, medicine and clothes. They may also use some of the funds as an investment (for example; grow vegetation and equipment for work).

Education - CAP Academy

Education is among the most important initiative for CAP Foundation. This is one of the biggest obstacles for the people in rural Bangladesh who are trapped in a cycle of poverty through lack of education. We have five school academies within different districts of Bangladesh and we are focusing from a pre-school stage of the children - nursery/reception age group. The academy provides the basic education that rural children struggle to find. Cap Foundation have also implemented sports activities and art therapy for the children to engage and enjoy being just children. Each academy has two full time teachers and accommodates 50-60 children. Our aim is to have these academies built in every district and sub-district to start providing education and focus on developing the children and the community further.

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £167,790 (2020 £113,091). The income in respect of restricted funds was £273,794 (2020 £166,300). The statements of financial activities show the total resources expended was £93,019 for unrestricted and £273,794 for restricted funds.

During this period, Cap Foundation sent out teams including trustees, staff members and volunteers onto deployments where relief work was carried out. The aim of these deployments was to firstly see the progress of Cap Foundation's projects, and to raise awareness of the humanitarian crises, and raise funds for the projects. There is strict policy when it comes to selecting volunteers that would be going onto deployments, there are due diligence involved for Cap Foundation's volunteers and volunteers from partner organisations when going on deployment, whereby candidates are spoken to, interviewed with references taken. Our monitoring and safeguarding policies are transparent, which allow: " the recipients to understand the policy Cap Foundation have in place and allowing them to then comply in accordance. " The quality of provided services/activities to be completed to an acceptable standard " For appropriate financial controls to be in place, which also consist of the accounting of charity expenditure.

Over the last few years, we have had several successful long term and short term projects, which have also come with lessons that had to be learnt, which were dealt accordingly, it allowed us to update our policies and services which resulted in improvements.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Plans for future periods

Our future plan is to continue to provide relief work in natural disaster locations, but also places of extreme poverty. To be able to support these countries with food aid, medical aid and water aid as well as to establish further sustainable projects to help serve communities and empower them. We would like to get our beneficiaries in a position where they can become self-sufficient, and not rely on humanitarian Aid. We will continue to serve communities in the most efficient, effective and professional manner. We will also have regular reviews and updates for the management committee of Trustees, who recognise the need to hold reserves to allow protection of core activities in the event of income shortfalls and cashflow problems and to promote balanced, long-term strategic planning, in line with Charity Commission guidelines.

The trustees' annual report was approved on 21 November 2021 and signed on behalf of the board of trustees by:



Mr. M A Samad
Chair | Trustee

Community Against Poverty Foundation

Independent Examiner's Report to the Trustees of Community Against Poverty Foundation

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Community Against Poverty Foundation ('the charity') for the year ended 31 March 2021.

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 ('the Act').

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

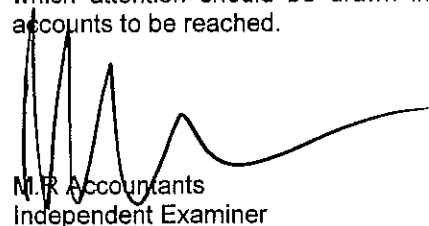
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



M.R. Accountants
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

21 November 2021

Community Against Poverty Foundation

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	167,790	273,794	441,584	245,878
Total income		<u>167,790</u>	<u>273,794</u>	<u>441,584</u>	<u>245,878</u>
Expenditure					
Expenditure on raising funds:					
Cost of charitable activities and raising donations	5	93,019	273,794	366,814	265,679
Total expenditure		<u>93,019</u>	<u>273,794</u>	<u>366,814</u>	<u>265,679</u>
Net Income/(expenditure) and net movement in funds		<u>74,771</u>	<u>—</u>	<u>74,770</u>	<u>(19,801)</u>
Reconciliation of funds					
Total funds brought forward		25,650	—	25,650	45,451
Total funds carried forward		<u>100,421</u>	<u>—</u>	<u>100,421</u>	<u>25,650</u>

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

The notes on pages 12 to 18 form part of these financial statements.

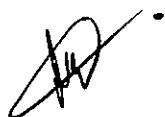
Community Against Poverty Foundation

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		101,170	26,400
Creditors: amounts falling due within one year	9	<u>750</u>	<u>750</u>
Net current assets		<u>100,420</u>	<u>25,650</u>
Total assets less current liabilities		<u>100,420</u>	<u>25,650</u>
Net assets		<u>100,420</u>	<u>25,650</u>
 Funds of the charity			
Unrestricted funds		<u>100,421</u>	<u>25,650</u>
Total charity funds	10	<u>100,421</u>	<u>25,650</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 November 2021, and are signed on behalf of the board by:



Mr. M A Samad
Chair | Trustee

The notes on pages 12 to 18 form part of these financial statements.

Community Against Poverty Foundation

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	74,770	(19,801)
Cash generated from operations	74,770	(19,801)
Net cash from/(used in) operating activities	<u>74,770</u>	<u>(19,801)</u>
 Net increase/(decrease) in cash and cash equivalents	 74,770	 (19,801)
Cash and cash equivalents at beginning of year	<u>26,400</u>	<u>46,201</u>
Cash and cash equivalents at end of year	<u>101,170</u>	<u>26,400</u>

The notes on pages 12 to 18 form part of these financial statements.

Community Against Poverty Foundation

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ground Floor, Room 10, 7-15 Greatorex Street, London, E1 5NF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
General donations	—	212,244	212,244
Donations via gift aid	41,229	—	41,229
Other in kind donations	126,561	61,550	188,111
	<u>167,790</u>	<u>273,794</u>	<u>441,584</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General donations	13,386	155,669	169,055
Donations via gift aid	36,762	—	36,762
Other in kind donations	40,061	—	40,061
	<u>90,209</u>	<u>155,669</u>	<u>245,878</u>

5. Cost of charitable activities and raising donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent and rates	5,490	—	5,490
Legal and professional fees	2,602	—	2,602
Telephone	820	—	820
Internet and computer expenses	3,813	—	3,813
Wages and salaries	3,034	—	3,034
Water well	—	17,550	17,550
Ramadan food packs - Rohingya	—	—	—
Mental health - road to recovery	—	—	—
Covid 19 - Bangladesh	4,300	6,000	10,300
Shelter accommodation	—	—	—
Community mosque development	—	72,000	72,000
Ramadan food distributions	13,400	39,100	52,500
CAP Academy	3,397	—	3,397
Guardians orphans village	—	80,678	80,678
Overseas operational costs	6,560	—	6,560
Zakah/Fitrah	—	7,531	7,531
Yemen project	—	—	—
Village corner store	—	3,375	3,375
Covid 19 - UK Project	7,253	30,000	37,253
Fish4Life - Boat project	—	15,000	15,000
Annual qurbani	—	2,560	2,560
Events and activities	10,343	—	10,343
Stationary, postage and advertising	773	—	773
Accountancy fees	750	—	750
Bank and credit card charges	5,070	—	5,070
Promotion and marketing	25,414	—	25,415
Qurbani - Rohingya	—	—	—
Antenatal clinic - Rohingya	—	—	—
Children centre - Rohingya	—	—	—
Emergency shelter - Rohingya	—	—	—
	<u>93,019</u>	<u>273,794</u>	<u>366,814</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Cost of charitable activities and raising donations *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Rent and rates	5,965	—	5,965
Legal and professional fees	3,188	—	3,188
Telephone	854	—	854
Internet and computer expenses	881	—	881
Wages and salaries	8,606	—	8,606
Water well	—	6,800	6,800
Ramadan food packs - Rohingya	—	3,825	3,825
Mental health - road to recovery	—	690	690
Covid 19 - Bangladesh	—	—	—
Shelter accommodation	—	2,000	2,000
Community mosque development	—	33,000	33,000
Ramadan food distributions	4,561	34,084	38,645
CAP Academy	7,211	—	7,211
Guardians orphans village	—	—	—
Overseas operational costs	6,093	—	6,093
Zakah/Fitrah	—	—	—
Yemen project	—	7,075	7,075
Village corner store	—	4,050	4,050
Covid 19 - UK Project	—	2,611	2,611
Fish4Life - Boat project	—	28,440	28,440
Annual qurbani	—	5,225	5,225
Events and activities	22,087	—	22,087
Stationary, postage and advertising	3,261	—	3,261
Accountancy fees	750	—	750
Bank and credit card charges	3,738	—	3,738
Promotion and marketing	20,112	—	20,112
Qurbani - Rohingya	3,500	1,080	4,580
Antenatal clinic - Rohingya	14,878	17,000	31,878
Children centre - Rohingya	4,325	5,964	10,289
Emergency shelter - Rohingya	—	3,825	3,825
	<u>110,010</u>	<u>155,669</u>	<u>265,679</u>

6. Independent examination fees

Independent examiner fees charges were £750.00.

7. Staff costs

There were two members of staff during the year.

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>750</u>	<u>750</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>25,650</u>	<u>167,790</u>	<u>(93,019)</u>	<u>100,421</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>45,451</u>	<u>90,209</u>	<u>(110,010)</u>	<u>25,650</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>273,794</u>	<u>(273,794)</u>	<u>—</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>155,669</u>	<u>(155,669)</u>	<u>—</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	101,170	101,170
Creditors less than 1 year	(750)	(750)
Net assets	100,420	100,420

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	26,400	26,400
Creditors less than 1 year	(750)	(750)
Net assets	25,650	25,650

12. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	26,400	74,770	101,170