

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.

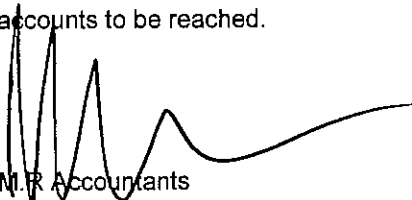
Independent examiner's statement

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.

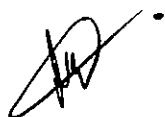
Community Against Poverty Foundation

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	<u>100,420</u>	<u>100,420</u>

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

12. Analysis of changes in net debt

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