

Community Against Poverty Foundation
Unaudited Financial Statements
31 March 2025

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants
9b, The Broadway
Essex
IG8 0HL

Community Against Poverty Foundation

Financial Statements

Year ended 31 March 2025

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Community Against Poverty Foundation

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Community Against Poverty Foundation

Charity registration number 1150092

Registered charity name Greatorex Business Centre
7-15 Greatorex Street
London
E1 5NF

The trustees

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

Independent examiner M.R Accountants
9B Broadway
Essex
IG8 0HL

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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 31st March 2025.

The Board of Trustees are pleased with the achievements and milestones achieved by Cap Foundation in the period ending 2025. 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 one of their participants in supporting Cap Foundation's appeals and campaigns.

As trustees of Cap Foundation, we feel a keen 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 history 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 2025

- 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

It 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 has 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 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

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

is always available and accessible for all Trustees.

Risk management

The Trustees have assessed the major risks 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 to 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 summarised as follows:

The organisation undertakes a wide range of initiatives designed to address the pressing needs of disadvantaged communities. These activities are conducted 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.

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.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The Facility:

- Three fully furnished dormitories 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 always ensure the safety and security of children and staff.
- A holistic focus on health and well-being, ensuring that the physical and emotional needs of every child are met.
- A Technical College, providing a withdrawal plan 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.

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 resolute 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 impossible without a boat, making it difficult for children to attend school or for families to access emergency medical care.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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.

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 enterprising 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 Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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 social classes 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.

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.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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 utilised 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.

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 utilised 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 come 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 2025

FINANCIAL REVIEW

The committee would report that the income of the charitable company in respect of unrestricted funds was £224,402 (2024 £254,987). The income in respect of restricted funds was £127,575 (2024 £239,510). The statements on financial activities show the total resources expended were £218,857 for unrestricted and £127,575 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 conducted. 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 is 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 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 consists 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 focuses 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 2025

The trustees' annual report was approved on 07 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 2025

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 2025.

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 conducted 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 to enable a proper understanding of the accounts to be reached.

9b The Broadway
Woodford Green
Essex
IG8 0HL

M.R Accountants
Independent Examiner

12 September 2025

Community Against Poverty Foundation

Statement of Financial Activities

Year ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	<u>224,402</u>	<u>127,575</u>	<u>351,977</u>	<u>494,497</u>
Total income		<u>224,402</u>	<u>127,575</u>	<u>351,977</u>	<u>494,497</u>
Expenditure					
Expenditure on raising funds:					
Cost of charitable activities and raising donations	5	<u>218,857</u>	<u>127,575</u>	<u>346,433</u>	<u>404,804</u>
Total expenditure		<u>218,857</u>	<u>127,575</u>	<u>346,433</u>	<u>404,804</u>
Net (expenditure)/income and net movement in funds		<u>5,544</u>	<u>-</u>	<u>5,544</u>	<u>89,693</u>
Reconciliation of funds					
Total funds brought forward		<u>157,605</u>	<u>-</u>	<u>157,605</u>	<u>67,912</u>
Total funds carried forward		<u>163,149</u>	<u>-</u>	<u>163,149</u>	<u>157,605</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

Year ended 31 March 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		163,908	159,105
Creditors: amounts falling due within one year	9	750	1,500
Net current assets		163,158	157,605
Total assets less current liabilities		163,158	157,605
Net assets		<u>163,158</u>	<u>157,605</u>
Funds of the charity			
Unrestricted funds		<u>163,158</u>	<u>157,605</u>
Total charity funds	10	<u>163,158</u>	<u>157,605</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 October 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 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income	<u>4,803</u>	<u>89,693</u>
Cash generated from operations	<u>4,803</u>	<u>89,693</u>
Net cash (used in)/from operating activities	<u>4,803</u>	<u>89,693</u>
Net (decrease)/increase in cash and cash equivalents	4,803	89,693
Cash and cash equivalents at beginning of year	<u>159,105</u>	<u>68,662</u>
Cash and cash equivalents at end of year	<u>163,908</u>	<u>159,105</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 2025

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 2025

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 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 2025

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 based on 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 2025 £
Donations			
General donations	91,569	127,575	219,144
Donations via gift aid	36,537	-	36,537
Other in-kind donations	96,295	-	96,295
Grants			
Grants	-	-	-
	<u>224,402</u>	<u>127,575</u>	<u>351,976</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Cost of charitable activities and raising donations

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2025
	£	£	£
Rent and rates	5,490	-	5,490
Wages and salaries	10,536	-	10,536
Legal and professional fees	2,150	-	2,150
Telephone	1,532	-	1,532
Water wells	2,780	23,750	26,530
Community mosque development	-	10,500	10,500
Ramadan food distributions	7,100	7,650	14,750
Guardians' orphan's village	48,068	43,850	91,918
Overseas operational costs	6,341	-	6,341
Zakah/Fitrah	-	4,381	4,381
Village corner shop	-	3,239	3,239
Fish4Life - Boat project	-	2,800	2,800
Palestine/Gaza Projects	64,578	30,285	94,863
Annual Qurbani	-	1,120	1,120
SME-Small business enterprise start-up	3,600	-	3,600
Climate change emergency response	8,970	-	8,970
Emergency flood response	3,425	-	3,425
Events and Activities	23,523	-	23,523
Stationery and Printing	1,828	-	1,828

Year ended 31 March 2025

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

	2025	2024
	£	£
Accruals and deferred income	750	1,500

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10 Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	<u>157,606</u>	<u>224,402</u>	<u>(218,857)</u>	<u>163,151</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>67,912</u>	<u>254,987</u>	<u>(165,294)</u>	<u>157,606</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted Fund 1 - desc in a/cs	<u>-</u>	<u>127,575</u>	<u>127,575</u>	<u>-</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund 1 - desc in a/cs	<u>-</u>	<u>239,510</u>	<u>(239,510)</u>	<u>-</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Current assets	163,908	163,908
Creditors less than 1 year	(750)	(750)
Net assets	163,158	163,158

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

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	159,105	4,803	163,908