

THE METHODIST RELIEF AND DEVELOPMENT FUND

England & Wales · Charity number 291691

Details

Other names	MRDF, THE METHODIST RELIEF AND DEVELOPMENT FUND, ALL WE CAN
Status	Registered
Legal form	Other
Registered	1985-06-17
Register	View on the Charity Commission register

Contact

Address Methodist Church House
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London
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Activities

Objects: TO PAY OR APPLY THE TRUST FUND TO OR FOR SUCH CHARITABLE PURPOSE FOR PURPOSES OR FOR THE BENEFIT OF SUCH CHARITABLE FOUNDATION OR FOUNDATIONS AND IN SUCH PROPORTIONS AS SHALL FROM TIME TO TIME BE DETERMINED BY THE TRUSTEES WITH SPECIAL REGARD FOR THE RELIEF OF POVERTY AND THE ADVANCEMENT OF EDUCATION IN ANY PART OF THE WORLD.

Activities: The Methodist Relief and Development Fund (operating as All We Can) is an international development and relief organisation, working to see every person's potential fulfilled. Focussed on serving the world's most marginalised communities, it is rooted in the Christian faith.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ANY PART OF THE WORLD
- Bangladesh
- Ethiopia
- India
- Jordan
- Liberia
- Malawi
- Sierra Leone
- Uganda
- Zimbabwe
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,805,238	£2,920,443	£1,862,686	22
2024-08-31	£2,542,963	£2,970,853	£1,977,891	27
2023-08-31	£3,211,161	£4,012,179	£2,376,251	29
2022-08-31	£4,349,356	£3,987,506	£3,190,939	25
2021-08-31	£3,649,746	£2,742,026	£2,883,487	21

Trustees

Name	Role	Appointed
Christopher Miles Bridges Sutton	Chair	2019-04-30
Alistair Martyn Johnson		2021-04-20
Anne Mpendo		2021-04-20
Atim Henshaw		2025-06-09
Brian Murtagh		2025-10-01
Foday Sillah		2025-06-09
Geoffrey Park		2019-05-08
Holly Burton Wilkinson		2021-04-20
Rev Jongikaya Zihle DR		2020-07-23
Rev Marcus Torchon		2023-04-25

THE METHODIST RELIEF AND DEVELOPMENT FUND

England & Wales - Charity number 291691

Accounts



ALL WE CAN

ANNUAL REPORT 2024/25

YEAR ENDING 31 AUGUST 2025,
REGISTERED CHARITY NO. 291691



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FOREWORD - CHAIR OF TRUSTEES



Thank you to all our supporters, your generosity has once again enabled us to continue to support and empower our partners, who make such a difference to the lives of people in communities that face great challenges.

During the year we saw USAID being shut down, and many other government- funded Overseas Development Agencies (ODAs) have reduced their funding. Whilst All We Can does not get funded by any ODAs, a number of our partners have done so in the past and have been left in precarious financial situations.

In this context, All We Can has prioritised the funding of our partners' core costs, and has also helped them with their own fund-raising applications to other donors. We have also supported emergency appeals such as in Gaza.

Thank you to our trustees, acknowledging all the work over many years by those trustees who have stood down at the end of their terms of office. We welcome new trustees, including Foday Sillah from Sierra Leone who is our first trustee to be based in a country where our partners work.

Thank you to our hard-working staff, and to the leaders of the Methodist Church for all your support and encouragement. In the past year we have invested more time in relationship building, and in co-developing with our staff a working culture that is efficient, effective and in line with our values of Love, Collaboration and Courage.

I hope that all our readers of this review will gain new insights into the vital and sustainable impact that all the sacrificial donations of money, time, effort and goodwill are helping to create.

**CHRIS SUTTON,
CHAIR OF TRUSTEES**

FOREWORD - CEO



Each year our annual report is a wonderful opportunity to reflect on the past year and to both celebrate and learn. As the CEO, I have the privilege of enabling the work of All We Can through engaging with supporters, the team, and partners in Britain and beyond.

The progress shown in this report is only possible through the faithful support of our donors, the hard work of the team, and collaboration with partners. All have inspired and challenged me to make the organisation a better place, creating greater and much needed impact.

It has been exciting to see us deepen our Methodist roots, strengthen our partnerships, and grow as a justice seeking organisation. We have done this in an ever more fragile world, where the devastating impact of conflict has increased, and authoritarian governments are shrinking civic space and development financing. Despite the ongoing cost of living crisis, our supporters' generosity has helped us grow our income, and we have deepened our partnerships with locally community rooted organisations creating lasting change in some of the most challenging contexts.

In this past financial year, I had the privilege of engaging with partners in Zimbabwe at a time of significant challenge given an ongoing drought (which increased hunger, damaging livelihoods, increasing communal tensions and gender-based violence, and rolling back hard-won development gains), the political volatility, and the shrinking civic space. All of these were affecting the work of partners, yet due to their deep relationships in and with communities, they were finding ways to save and protect livelihoods and strengthen gender equality through women's economic empowerment.

As a team, we have renewed our purpose and focus through developing a bold new strategy, setting the direction for the coming years. We are challenged by the state of the world, while inspired by our partners' courage and commitment to help shape more just societies. We recognise that we are all made in the image of God, each worthy of equal value and dignity. God wills the flourishing of creation and human community within it. We believe, that in solidarity with others, we are called to challenge injustice, dismantling structures that perpetuate inequality. We have been doing that this past year, and will continue to, until together we have done all the good we can!

DAVID THOMSON, CEO



OUR PURPOSE

Striving for a world where every community has the power, dignity and resources to lead their own future - creating just societies.

OUR VALUES



LOVE

Is the oxygen of our movement, and enables meaningful relationships and actions.



COLLABORATION

Is working together in solidarity and partnership, not control.



COURAGE

Is the strength to confront barriers holding people back and to speak truth to power.



OUR IMPACT



Credit: Tom Price

OUR IMPACT: PROGRAMME HIGHLIGHTS

This year marked the culmination of All We Can's previous strategic cycle, a period defined by deep, long-term partnerships, flexible funding, and a commitment to locally-led development.

Across Africa, Asia, the Caribbean, Europe and the middle east, All We Can continued to work alongside communities and local organisations to tackle poverty, respond to emergencies, and build resilience.

Our distinctive partnership approach remained central to our work, enabling 28 NGO partners, including ChurchCAN partners, to deliver impactful programmes tailored to their own priorities. From climate adaptation and food security to livelihoods and education, our partners worked alongside their communities to respond to local challenges with creativity and care.

In parallel, our ChurchCAN programme supported Methodist churches in four regions to strengthen leadership, deepen community engagement, and build strategic plans for long-term sustainability. These efforts have laid the groundwork for greater self-reliance and interdependence across our global church network.

All We Can also provided technical support to partners navigating a complex funding landscape, helping to strengthen proposal development and organisational resilience.

Our humanitarian assistance continued in regions affected by conflict, disaster, and displacement – always with a focus on locally-led response and dignity.

As we close this chapter, the lessons and relationships built over the past strategy period have shaped the bold new direction we now embark on. The foundations laid this year will continue to support communities and churches as



Credit: Tom Price



HIGHLIGHTS 2024/25

77% of **teenage mothers supported** by our partner COFCAWE, are earning a living from acquired skills, one year after completing the livelihood support programme.

500

'Safepads' produced by COFCAWE trainees

Just under

100

malnourished children received supplementary feeding from our partner AHRRA, with a

92%

recovery rate in Ethiopia.

3000

Trees planted after Cyclone Freddy in Malawi

£658,395

Amount raised by partners with All We Can support (see page 11)

24 NGO PARTNERS

6 PRIORITY COUNTRIES

34,831 People reached directly

801,019 People reached indirectly

100ha

of **degraded land has been rehabilitated** in Zimbabwe (CGCDZ, HEFO) and Ethiopia (Alem Birhan)

2173

People in Damba, Zimbabwe now with **access to clean, safe water.**

96%

Literacy rate of girls supported by AGLIT in Malawi

1.08M

tree seedlings planted across Malawi (FACE, AGLIT+), Ethiopia (Alem Birhan, ADHENO) and Uganda (BuBA).

In Uganda, SMAD's programme resulted in the number of **households with an acceptable Food Consumption Score (FCS)** rising from:

52% TO 99%

*These numbers are for long term development work specifically (not Church-CAN or HA)

OUR IMPACT: ORGANISATIONAL DEVELOPMENT AT THE HEART OF PARTNERSHIP

This year marks 10 years of All We Can's Charity Awards-recognised partnership model as we have continued to strengthen our distinctive approach – one rooted in trust, long-term relationships, and a commitment to decolonising aid.

We have deepened our support for local NGOs and churches who are embedded in their communities and will remain there long after external actors depart. By providing unrestricted and flexible funding, we enable partners and their communities to pursue their own strategic priorities rather than donor-driven agendas. Beyond equitable funding, our organisational development approach has helped partners grow in resilience, strategy and learning.

Together, we have facilitated strategic planning for two NGO partners in Ethiopia and one Church partner in southern Africa. We have funded and facilitated

reflective learning through midterm reviews for a partner in Liberia that inform adaptive change. Increasingly, we are accompanying partners on their journey toward financial sustainability, recognising this as critical in a time of global poly-crisis and economic uncertainty, piloting a social enterprise training programme with partners in Uganda which we will roll out to all partners in our new 2030 strategy.

Our partners in Sierra Leone and Liberia benefitted from a cross-border learning exchange visit. All We Can hosted 23 representatives from across the Methodist Church for a week-long learning gathering in South Africa which led to a 49% increase in participants confidence about the different operational structures, mindsets and organisational cultures that can drive strategy and change within churches.



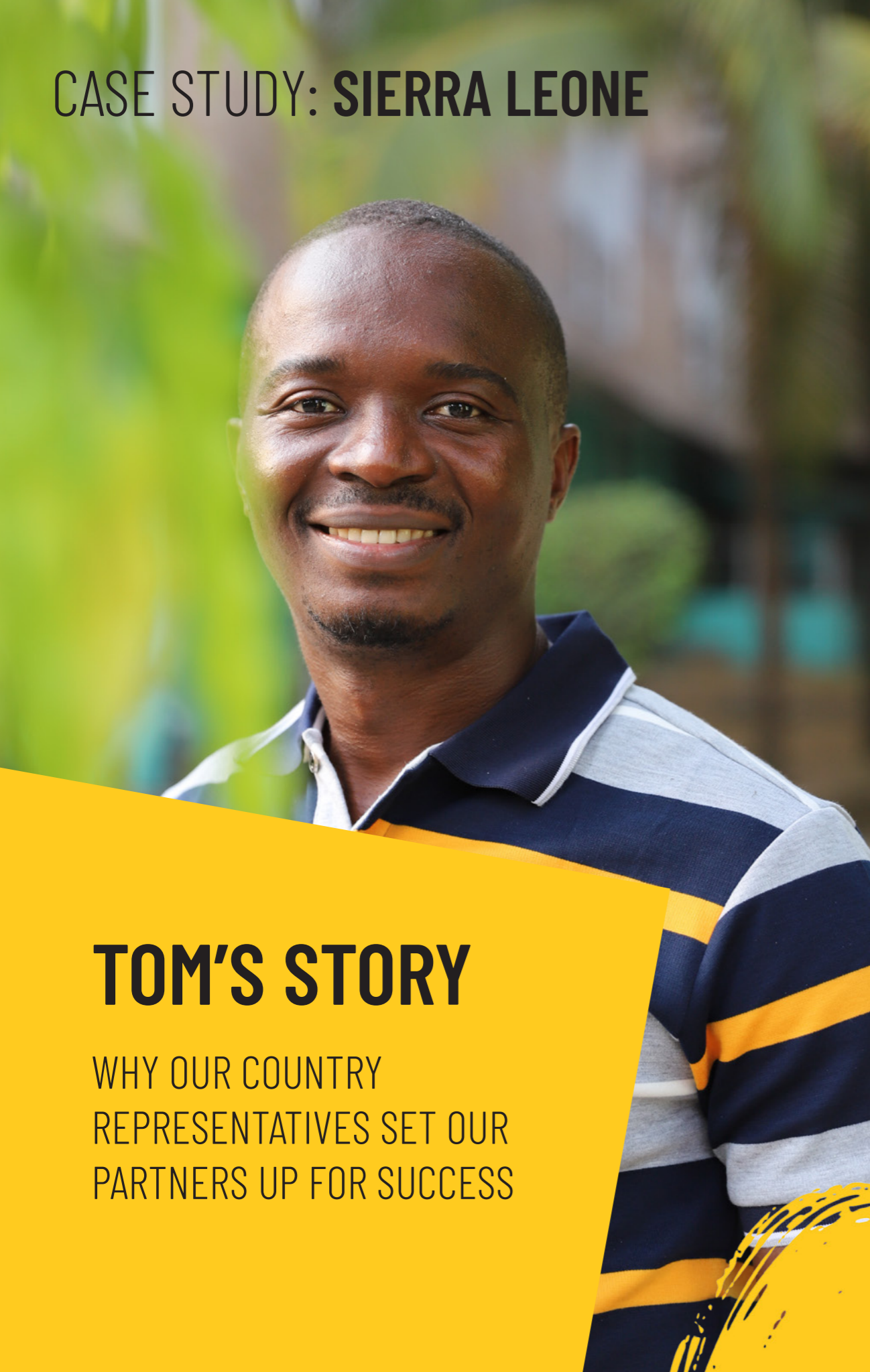
Credit: Tom Price

'I now see things much differently; recognising resources (are) there and untapped; and the opportunities for change (in the church) are endless.'

PARTICIPANT FROM MCCA.

IN ALL THIS, WE REMAIN STEADFAST THAT LOCALLY ROOTED, WELL-EQUIPPED ORGANISATIONS ARE THE MOST POWERFUL CATALYSTS FOR LASTING TRANSFORMATION.

CASE STUDY: SIERRA LEONE



TOM'S STORY

WHY OUR COUNTRY REPRESENTATIVES SET OUR PARTNERS UP FOR SUCCESS

THIS STORY FROM SIERRA LEONE ILLUSTRATES THE TRANSFORMATIVE IMPACT OF ALL WE CAN'S APPROACH TO PARTNERSHIP.

We prioritise deep, long-term collaboration and locally led expertise; rather than offering surface-level support, All We Can invests in building genuine capacity and walking alongside partners to unlock their full potential.

The results speak for themselves, not only in the scale of funding secured, but in the sustainability, quality, and confidence of the work that follows.

The success of three major funding proposals developed by Pikin-to-Pikin in Sierra Leone was made possible through the expert guidance and hands-on support of All We Can's Country Representative, Tom Menjor.

His strategic input was instrumental in securing a total of \$716,561 in funding for new partners. These projects include a long-term 'Women and Children Empowerment' initiative aimed at transforming socio-cultural environments across Kailahun District, a WASH project focused on improving school sanitation, and the Girl Circle Collective, which empowers adolescent girls through leadership and advocacy training.

Tom's involvement went far beyond standard support. He helped shape the design of each proposal, responded to donor queries, and played a key role during final-stage due diligence.

His leadership in conducting the baseline assessment for the Women and Children Empowerment Project not only ensured high quality data collection but also resulted in significant cost savings of approximately \$3,000.

These savings were redirected to cover essential operational costs, sustaining the partner's work for nearly three months.

Tom's expertise has also built lasting capacity within the organisation, demonstrating the value of All We Can's locally led approach.

'The support he provides to the organisation is saving funds which might have been used to pay consultant fees..He is always providing guidance and coaching to the organisation to get funding from other donors.'

PIKIN-TO-PIKIN STAFF MEMBER

CASE STUDY: ZIMBABWE



PRECIOUS' STORY

PRECIOUS MUDENDA, A MEMBER OF THE SIACHILABA WOMEN'S FORUM AND A SKILLED WEAVER WITH THE BUNSIWA GROUP IN BINGA, ZIMBABWE.

Precious shared how Zubo's support helped her navigate the devastating drought that affected her community in 2024. Thanks to timely intervention from Zubo, Precious was able to mitigate the impact on her household.

Through training in business management and record keeping, she gained the confidence and skills to take control of her finances and make informed decisions. She invested in her future by purchasing roofing materials to complete her unfinished house – a project she expects to finish early next year, providing a safe and secure home for her family.

Precious encourages other women to take the first step towards economic empowerment by starting small businesses, affirming that with discipline, dedication, and the right support, women can achieve greatness and build brighter futures for themselves and their families.

'I encourage all women to take the first step towards economic empowerment by starting small businesses. With discipline, dedication, and the right support, we can achieve greatness and create a brighter future for ourselves and our families. One of my greatest joys is seeing my children thrive.'

PRECIOUS MUDENDA (BINGA, ZIMBABWE)

CASE STUDY: LIBERIA & SIERRA LEONE

SHARING KNOWLEDGE & INNOVATION

BETWEEN 2-7 DECEMBER 2024, 19 PARTICIPANTS FROM 5 ALL WE CAN PARTNERS IN LIBERIA PARTICIPATED IN A REGIONAL LEARNING EXCHANGE HOSTED BY PARTNER ORGANISATIONS IN SIERRA LEONE.

The exchange was designed to highlight that expertise and innovation often reside within partner organisations themselves. Each partner brought distinct thematic strengths, organisational models, and deep knowledge of their communities, creating a rich environment for peer-to-peer learning.

Through field visits, structured dialogue, and observation of community-based initiatives, participants explored approaches to organisational sustainability, decentralised delivery, and scaling impact in hard-to-reach communities. Partners shared both successes and challenges, enabling practical learning that could be immediately adapted to their own contexts. Direct engagement with communities reinforced the link between strong, adaptive organisations and sustainable, locally owned outcomes.

The exchange illustrates All We Can's distinctive approach to capacity development. We provide technical support to partners to strengthen their financial sustainability, monitoring and evaluation, and disaster risk reduction; but always in ways that recognise partners expertise and respond to partners' own insights about their communities and operational realities. This co-designed, context-sensitive approach ensures learning is relevant, practical, and sustainable.

Early outcomes from the December 2024 visit were already evident in the months that followed: partners reported clearer strategic focus on sustainability, greater collaboration across organisations in and between countries, and increased confidence in applying proven practices. Lessons from the visit has influenced organisational thinking and practice, particularly around income diversification, community ownership, and collaborative approaches.

This case study demonstrates how modest investment in partner-led, context-driven learning can strengthen organisational capacity, foster locally rooted solutions, and support long-term, sustainable impact.

CASE STUDY: LIBERIA



KEBEH'S STORY

Credit: Tom Price

KEBEH, A 26-YEAR-OLD, WAS BORN IN GUINEA BUT MOVED TO LIBERIA FOR HER EDUCATION.

After graduating from high school, she faced limited opportunities to pursue further education due to financial constraints. With no means to attend college and her parents unable to support her studies, Kebeh took the initiative to join Camp for Peace, an organisation offering vocational training in tailoring, agriculture, and weaving.

Kebeh enrolled in the tailoring programme, where she found the teaching both encouraging and accessible. The trainer's supportive and engaging approach helped Kebeh stay focused and motivated. Having had some prior experience with tailoring in high school, she was determined to improve her skills, knowing that it could lead to paid work and greater independence.

Camp for Peace provided more than just training, they also supported students with food stipends, helping to ease the burden of daily expenses. Since graduating, Kebeh has begun building her own tailoring shop to support herself financially.

Looking ahead, she hopes to return to school to train as a midwife. Her aspiration is to help others, save lives, and protect those in need. She says that she is a reflection of her deep commitment to serving her community.

'The tailoring programme, and Camp for Peace, has had a big impact on my life. Since graduating, I am now building a tailoring shop to support myself.'

KEBEH



Credit: Tom Price

OUR IMPACT: HUMANITARIAN RESPONSE

All We Can has a long-standing commitment to respond in times of humanitarian crisis. Rooted in our Methodist heritage and guided by compassion and solidarity, we work alongside local partners to deliver timely, life-saving support to communities affected by conflict, disaster, and displacement.

Whether through emergency food distributions, access to healthcare, or psychosocial support, our humanitarian work is grounded in the belief that every person deserves dignity and the opportunity to recover and rebuild.

This commitment is not just about immediate relief, but a reflection of our broader mission of being a justice-seeking organisation. We recognise that crises often expose and deepen existing inequalities.

That's why we aim to go beyond short-term aid, investing in long-term partnerships that strengthen community resilience and uphold human rights.

Our humanitarian response is one expression of our wider mission: to stand in solidarity with those facing injustice and to support sustainable, locally led solutions that create lasting change.



Devastation following earthquake in Myanmar in March 2025

HIGHLIGHTS: EMERGENCY APPEALS

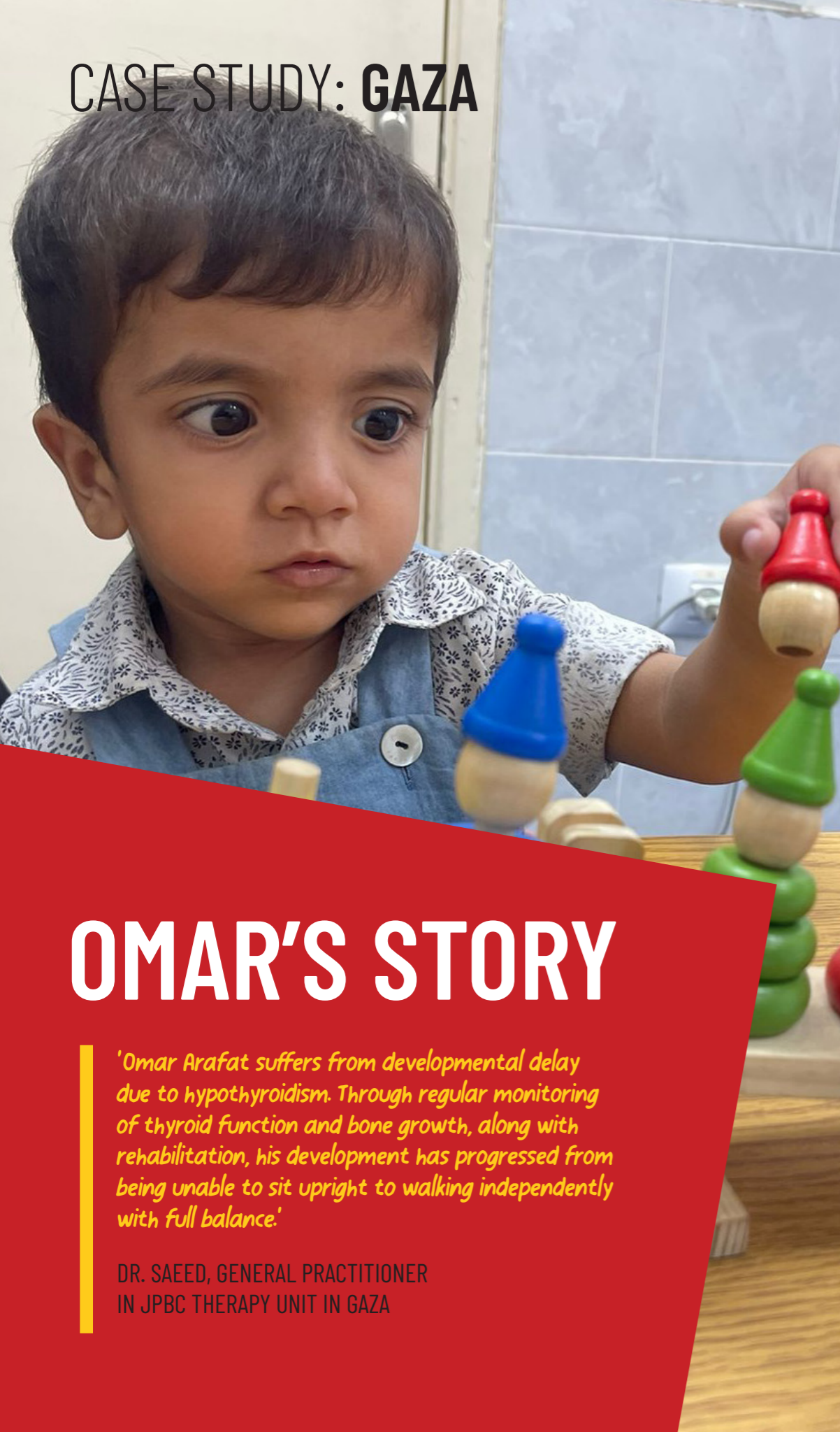
£463,680
SPENT ON HUMANITARIAN AID

COUNTRIES REACHED	12	LIVE EMERGENCY APPEALS	4
EMERGENCY APPEAL PARTNERS SUPPORTED	16	NEW APPEALS LAUNCHED	2

INDIVIDUALS IN GAZA WHO RECEIVED FOOD AID	5208
FAMILIES RECEIVED MEALS IN GAZA	500
CHILDREN ACCESSED REHABILITATION IN GAZA	156
HOUSEHOLDS RECEIVED CASH-FOR-FOOD SUPPORT IN FOUR REGIONS IN MYANMAR	496
CHILDREN SUPPORTED BY MEDAIR IN SYRIA	5000+

43,000
PEOPLE DIRECTLY SUPPORTED

CASE STUDY: GAZA



OMAR'S STORY

'Omar Arafat suffers from developmental delay due to hypothyroidism. Through regular monitoring of thyroid function and bone growth, along with rehabilitation, his development has progressed from being unable to sit upright to walking independently with full balance.'

DR. SAEED, GENERAL PRACTITIONER
IN JPBC THERAPY UNIT IN GAZA

Omar was born in the Al-Zaytoun area of Gaza on June 6, 2023, at the end of the eighth month of pregnancy. From his earliest days, concerning signs began to appear.

Omar spent two weeks in the incubator due to a lack of oxygen at birth, and at just 12 days old, his mother noticed tremors in his hands and feet. After visiting several doctors, brain scans confirmed he had epilepsy. However, due to the ongoing war, the family was unable to access the necessary medication.

At four months of age, his mother realised that he could not see. She continued with medical follow-ups and waited anxiously until, at nine months, Omar finally began to respond visually. In terms of movement, he couldn't stabilise his body. Alongside the lack of food and medicine, Omar also suffered from thyroid issues and severe malnutrition.

During one of her visits to a local clinic, she learned about the services provided

by the JPBC through its therapeutic unit in Gaza.

There, she met Dr. Saeed, and that marked the beginning of Omar's therapy journey. He received physiotherapy sessions that helped him take his first steps. He will soon begin speech therapy, as he has shown clear delays and can say only a few words.

'They taught me how to help him, and now I'm not just his mother, I'm his therapist too. The rehabilitation centre was a turning point in my son's life. The most emotional moment in this journey was when Omar started walking.'

OMAR'S MOTHER

'From my experience raising Omar's older siblings, I knew something wasn't right. But I didn't give up. Omar used to be very afraid in the beginning, but now he smiles at the therapists, interacts with other children, expresses his needs, says 'Mama' and 'Papa,' asks to change his clothes or go to the bathroom, and even lifts his foot to wear his shoe. None of this was possible before.'

OMAR'S MOTHER

TODAY, THE FAMILY LIVES IN A TENT, FACING SEVERE SHORTAGES IN WATER, FOOD, ESSENTIAL NUTRITIONAL SUPPLEMENTS AND MEDICATION. YET, DESPITE THESE CHALLENGES, HIS MOTHER INSISTS ON ATTENDING EVERY SESSION AND MAKES SURE TO APPLY THE THERAPY TECHNIQUES AT HOME.

NEW EMERGENCY APPEALS

While we have a number of ongoing appeals that remain operational, we had two new ones launch in the last financial year; the Gaza and Lebanon Justice Appeal and the Myanmar Earthquake appeal.

GAZA AND LEBANON JUSTICE APPEAL

The Gaza and Lebanon Justice Appeal, launched jointly with the Methodist Church in Britain and the United Reformed Church, enabled All We Can to support three key local partners working amid severe humanitarian need.

Funding provided rehabilitation tools and indoor play equipment for the Jerusalem Princess Basma Centre's team in Gaza, allowing them to continue vital therapy services for 156 children with chronic disabilities and postacute injuries. Through the Department of Services for Palestinian Refugees (DSPR), the appeal also delivered daily hot meals to families in the most severely affected areas, tailored to the needs of women and children. In Lebanon, support to the Christian Protestant Society strengthened psychosocial wellbeing and reconciliation programmes for students in the south.

Strong public engagement – driven by ongoing media coverage and collaborative advocacy efforts – helped extend the reach and impact of the appeal. The appeal ran alongside the advocacy work on justice in the region; as part of the Red Line for Gaza campaign, All We Can has been a vocal partner alongside UK-based humanitarian organisations that have called for an end to the aid blockade and to encourage supporters to write to their MP in support of peace.

MYANMAR EARTHQUAKE APPEAL

Launching at the end of March, the Myanmar Earthquake Appeal worked through the local humanitarian partners.

The money raised provided rapid assistance to communities affected across four of the hardest hit regions in the country. The response delivered cash-for-food support to 496 households, reaching nearly 2,100 individuals, including 471 children. Additional activities included finalising latrine projects, preparing hygiene kit distributions, and assessing shelter, water point repairs, and livelihood needs. Case studies shared by humanitarian partners highlighted how cash assistance enabled families to purchase food and cover urgent medical expenses.

OUR SUPPORTERS



OUR SUPPORTERS: POWERING PROGRESS IN TOUGH TIMES

Raising funds this year has been particularly challenging.

The ongoing cost of living crisis and an increasingly competitive fundraising environment have significantly impacted both individual giving and support from trusts and foundations.

Despite these headwinds, we've seen encouraging signs of resilience among our major donors, successfully maintaining strong relationships and continued support.

However, the trust and foundations landscape has become especially difficult, with many funders facing increased demand and reduced resources. One of our key funders is closing, and a significant grant is still pending. Both of these

developments have contributed to a shortfall in income, but including accounting for legacy income, our financial situation is improved on last year.

These challenges have been compounded by wider cuts to development funding from institutions such as USAID and the FCDO.

Despite this, we've managed to retain the majority of our existing funders, a testament to the strength of our relationships and the impact of our work.



OUR SUPPORTERS: FUNDRAISING

One of the highlights of the year was the All We Canuary challenge, which encouraged participants to do all the something they can throughout January.

Nineteen dedicated individuals took on challenges from cold water swimming and running to walking and even pottery, all in support of All We Can. Their creativity and commitment raised vital funds and showcased the diverse ways people can fulfil their potential.

This year, we introduced Extraordinary Gifts for birthdays and Easter, offering supporters meaningful new ways to celebrate and give. Regular givers received Walking Together or All Together updates to stay connected with the impact of their support. We also recognised long-term donors with postcards marking 5, 10, 20, and even 30 years of giving. This was a small way to honour their loyalty.

To strengthen relationships, we made personal thank you calls to select supporters and sent a heartfelt end-of-year email sharing the real impact of their donations.

Our Emergency Relief Fund mailing focused on previous emergency donors. This fund remains one of our most effective tools to respond quickly to crises. It provides life-saving assistance (cash support, WaSH, food and nutrition support, shelter) as well as support for recovery activities such as psychosocial care and educational materials, where they're needed most.



OUR SUPPORTERS: CHURCHES

This year, the Churches Team delivered two standout campaigns as part of their drive to acquire new supporters. Monthly Matters during Lent, as well as the Harvest campaign saw close collaboration with the wider organisation.

Monthly Matters encouraged regular giving through storytelling and digital engagement – 40 reasons for the 40 days of Lent to explain why giving a regular gift to All We Can helps support our partners best.

As a result of this campaign, we've signed up 42 new regular givers.

Experiential engagement at events such as Convocation, Wholehearted, and 3Generate helped deepen relationships, recruit Champions, and offer hands-on ways for supporters to connect with All We Can's mission.



OUR SUPPORTERS: COMMUNICATIONS & MARKETING

This year marked an exciting new chapter with the introduction of new branding.

It reflects our commitment to realigning with our Methodist roots, prioritising accessibility, and visually representing the diverse countries where we work through a refreshed colour palette inspired by national flags.

This rebrand coincided with the launch of our Strategy 2030, opening the door to deeper engagement with our supporters as we embark on a shared journey into the future.

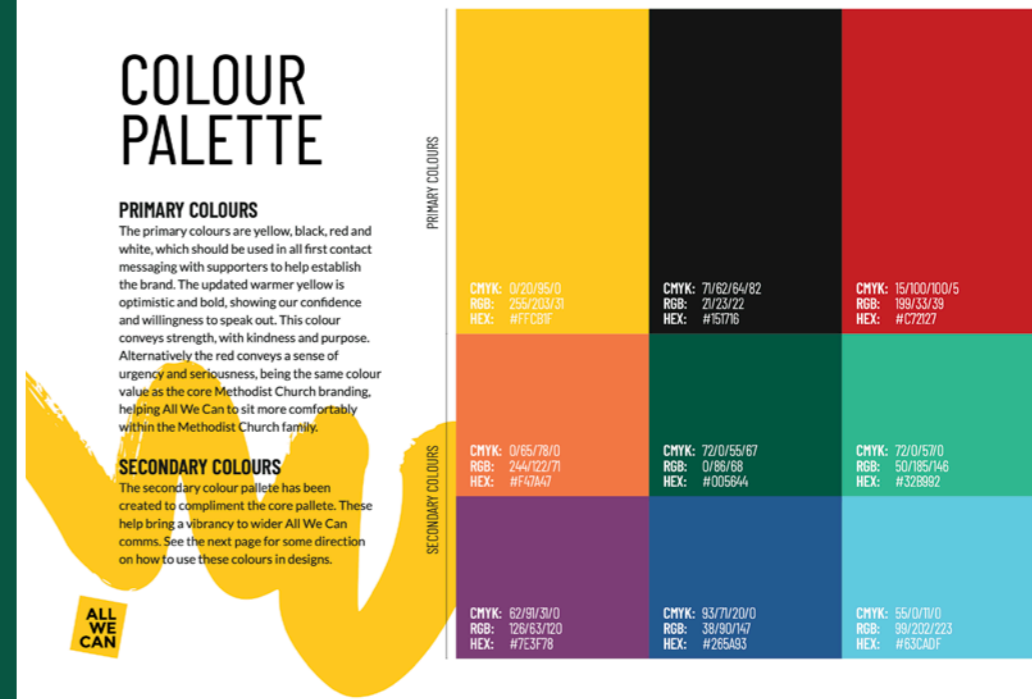
Our communications work has also focused on amplifying the Humanitarian Assistance mandate, particularly through campaigns like the Red Line for Gaza appeal.

This not only raised vital funds but also helped us build relationships with like-minded organisations.

It reflects a broader ambition to involve supporters more deeply – not only in giving, but in advocacy, prayer and action.

Internally, we've been reviewing core functions to set clear benchmarks for success and ensure we're working efficiently, with a close eye on expenditure.

This includes the development of a new email strategy, expanded in-house content creation during field visits, and team training initiatives aimed at strengthening our capacity and impact across all areas of work.



HIGHLIGHTS: SUPPORTERS

ALMOST £2.7M

Raised by individuals and church supporters as well as Grantmakers

NUMBER OF NEW CHURCHES
SUPPORTING ALL WE CAN

10

NUMBER OF RESOURCE PACKS
SENT OUT FOR HARVEST

266

NUMBER OF CHURCHES WE
RETAINED SUPPORT FROM

161

REGULAR GIVERS RETAINED
(INDUSTRY STANDARD 50%)

63%

LARGE VALUE
PROGRAMME
FUNDING WORTH

£600,000

AVERAGE OPEN RATE ON EMAILS

45%

NUMBER OF EXTRAORDINARY
GIFTS ORDERED

2,688

CASE STUDY: OUR SUPPORTERS



PATRICK'S STORY

Patrick Stonehewer is a Presbyter in the Bristol and South Gloucestershire Circuit of the Methodist Church. As a longtime supporter of All We Can, Patrick cares deeply about international development.

'I've been interested in the relief and development work of the Methodist Church since I was first a student over 40 years ago. There are many UK-based charities which support relief and development work around the globe. I've had contact with the Methodist Church for nearly all my life, so links with All We Can are long and deep.

I particularly welcome the approach of working with and alongside overseas partners, so that individuals can be encouraged to develop and transform themselves and their communities to become a tangible expression of the good news which Christ offers to all.'

Patrick's regular support for All We Can is usually two-fold:

'First and foremost, I support All We Can by being an advocate of the work and our partners across the globe. I am continuously trying to raise the profile of this important work.

Secondly, I support All We Can by raising funds myself. This has generally been in the form of running but I was persuaded to walk 10km around my back garden for the 'In Her Shoes' challenge during one of the 2020 lockdowns.'

Last year, Patrick demonstrated his commitment to both avenues of support:

'In the last year, I lead worship in local churches to highlight the important work of All We Can. I also raised money by running 5km every day in January 2025 for All We Canuary. I ran a total of 230km (over 140 miles) in the month.'

Looking ahead, Patrick has once again committed to fundraising for All We Can during January 26 for All We Canuary:

'I'm once again running 5km each day in January for All We Canuary. So far, so good! Turning the clock back to last January, I remember several days when the weather was biting with icy conditions underfoot. History is repeating itself, but there's nothing better than coming in from a run (of whatever length) and enjoying a warm drink (and dare I mention cake?).'

Patrick's commitment to All We Can is remarkable. We are incredibly grateful for his loyal commitment to sharing the work of All We Can and his determination to fundraise for our work.

OUR PEOPLE



OUR PEOPLE: A YEAR OF PROGRESS AND PURPOSE

Over the past year, All We Can has deepened its commitment to building a workplace culture rooted in inclusion, growth and accountability.

Staff engagement with culture and psychological safety assessments increased meaningfully, with more team members participating and reporting improvements in feeling listened to, informed, and supported.

New starters consistently rated their onboarding experience highly, noting a strong sense of welcome, belonging, and work-life balance.

Leadership development remained a priority, with the Team Leadership programme enhancing team dynamics and accountability.

Clearer conversations around roles and goals, alongside tools like user manuals, have fostered a culture of constructive feedback and

strengthened working relationships. Recruitment and onboarding processes were refined, job descriptions and policies strengthened, and targeted training offered in areas such as fundraising, coaching and confidence-building.

A joint EDI Champions group with board representation was established, reinforcing our commitment to equity and inclusion.

Despite a turnover rate of 27.91%, we maintained a retention rate of 66%*, and our team grew slightly to 28 (22 employees and 6 country representatives who are contractors, crucial to our localisation agenda), reflecting steady organisational development.

*Turnover is the proportion of employees who leave expressed as a percentage of the workforce, retention is the employees who stayed for the period divided by no. of employees at the start, multiplied by 100.



HIGHLIGHTS: OUR PEOPLE

28
TEAM
MEMBERS

66%

TEAM MEMBER
RETENTION
RATE

9.3/10

SATISFACTION WITH
WORK-LIFE BALANCE

SENSE OF BELONGING

8.75/10

AT 10 WEEKS



9/10

AT 6 MONTHS

84%

OF TEAM MEMBERS FEEL
LISTENED TO DURING
ORGANISATIONAL DECISIONS

12

TEAM MEMBERS
UNDERTAKING
TEAM LEADERSHIP

84%

OF TEAM MEMBERS FEEL
SUFFICIENTLY INFORMED
ABOUT ORGANISATIONAL
HAPPENINGS

274
VOLUNTEERS

OUR FUTURE





FUTURE OUTLOOK

As All We Can enters the first year of its new five-year strategy, our work is guided by a clear purpose: to enhance community resilience, strengthen locally led changemakers, and contribute to a more just system in which communities shape their own futures.

The year ahead will focus on embedding the foundations needed to realise our 2030 ambition.

1. STRENGTHENING LOCALLY LED PARTNERSHIPS

We will deepen our long-term partnerships, continuing to listen to local changemakers and align our support with their priorities. This includes tailored organisational development, leadership strengthening, safeguarding improvements, and expanding community led development approaches. We will also invest in partners' financial resilience through social enterprise development, resource mobilisation training, and support in building sustainable income streams.

2. ADVANCING RESILIENCE AND CRISIS RESPONSE

According to climate scientists, 2025 was the third warmest year on record. With climate-induced hazards increasingly affecting marginalised communities, frequently leading to disasters, All We Can is striving to support local partners mainstream Disaster Risk Reduction (DRR), into their community-facing programmes. Through this approach, appreciating the hazards that communities experience, combined with increasing their capacity (and reducing their vulnerability) to anticipate, absorb and adapt to shocks and stresses associated with climate change, local communities will be supported to make concerted efforts to achieve Climate Resilience. Local partners will be supported to prepare and respond to new crises, as they emerge. Preparedness is key, and so is our pledge to support partners prepare in advance to ensure that their response is at pace and effective.

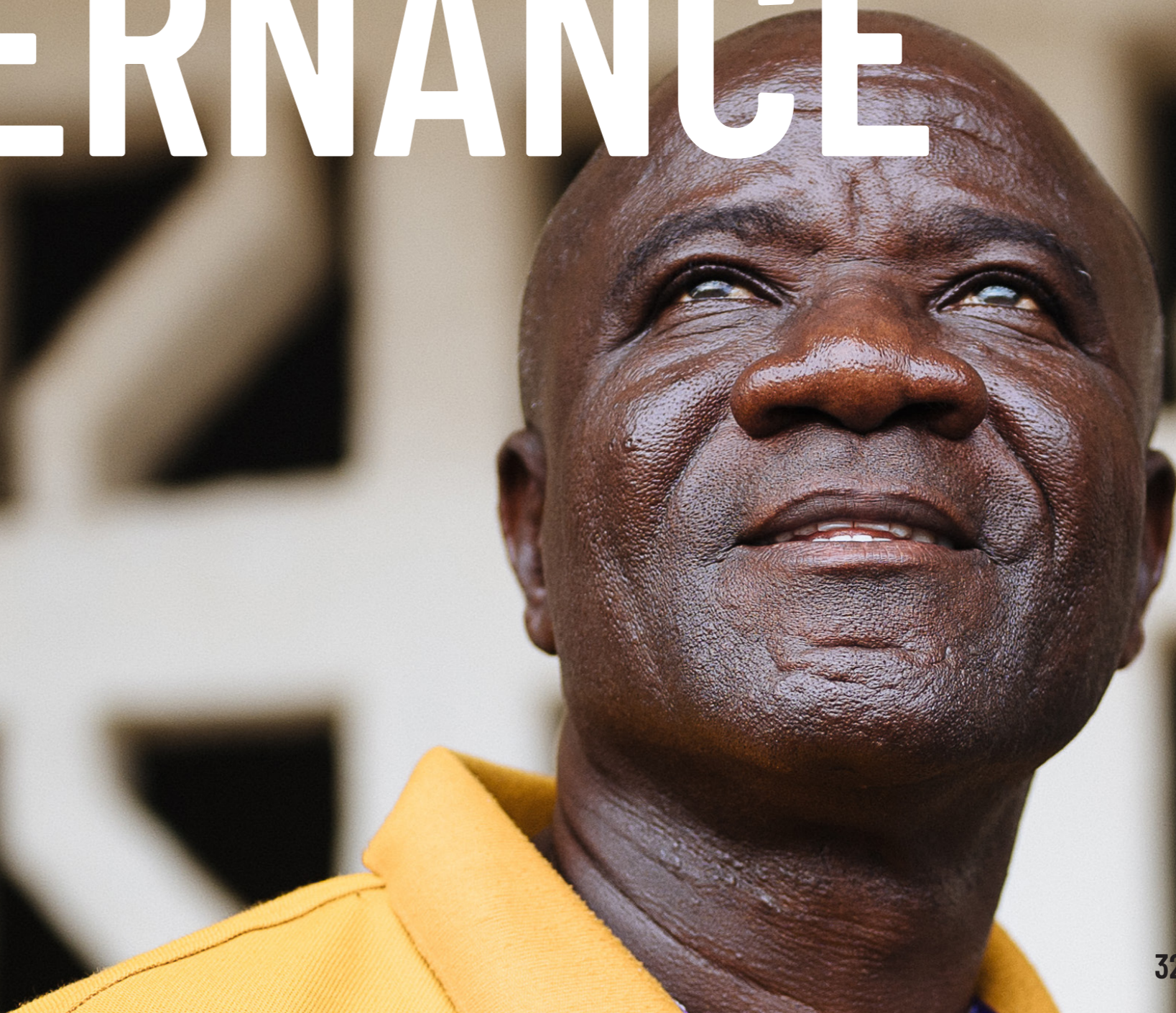
3. EXTENDING INFLUENCE AND DRIVING SYSTEMIC CHANGE

Our strategy calls us to challenge the structures that hold communities back. This year, we will advocate for more equitable funding models, continue influencing sector conversations on decolonising aid, and participate in collaboration spaces such as BOND. We will promote locally led approaches through refined models, pilots, and evidence, while amplifying the lived experience and insight of our partners.

4. STRENGTHENING OUR INTERNAL CAPABILITY

Delivering this agenda requires robust internal systems and a values driven culture. We will implement new approaches to planning, budgeting, data and learning; improve cross team collaboration; and continue building a diverse, skilled and thriving team. Work will also progress on governance, risk management, safeguarding practice, and digital development to ensure we are well-equipped to support partners and communities effectively.

OUR GOVERNANCE





Methodist relief and development

All We Can has been the operating name of The Methodist Relief and Development Fund since 8 April 2014, before which it was commonly known by its initials, MRDF. The organisation traces its roots back to 1938, when it was founded as a Methodist response to the war-induced refugee crisis in Europe. While still an integral part of the Methodist Church, since 1985 it has been a separate charity registered with the Charity Commission for England and Wales, constituted by a trust deed.

The charity is governed by a Board of Trustees, which meets four times each year. The Trustees collectively oversee the work of the charity, setting its strategic direction, setting and reviewing policies, agreeing annual plans and resource allocation, and monitoring progress through regular reporting by the management team.

Appointments to the Board are approved by the Connexional Council on the recommendation of the existing Board, following a selection process that involves a skills audit and advertisement for trustees with the appropriate expertise. Appointments are for a period of 4 years initially and may be extended for up to 4 years at the discretion of the Board.

All new trustees undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they fully understand their responsibilities as Board members and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees also receive regular updates and are made aware of relevant events and training opportunities when they arise.

CHARITY NAME:
THE METHODIST RELIEF AND
DEVELOPMENT FUND

KNOWN AS:
ALL WE CAN

CHARITY REGISTRATION NO:
291691 ENGLAND AND WALES

PRINCIPAL OFFICE:
25 TAVISTOCK PLACE,
LONDON
WC1H 9SF, UK

WEBSITE:
ALLWECAN.ORG.UK

BOARD OF TRUSTEES

CHRIS SUTTON¹ (CHAIR)
JENNIFER EVANS – END OF TERM 16/07/2025
HANNA FERGUSON – END OF TERM 16/07/2025
RICHARD GRIFFITHS – END OF TERM 16/07/2025
ALI JOHNSON³ (CHAIR PEC)
ANNE MPENDO¹
NATALIE NEWTON² (CHAIR OF PPC)
GEOFFREY PARK¹ (TREASURER AND CHAIR OF FPRC)
ROBERT VARLEY – END OF TERM 16/07/2025
HOLLY WILKINSON¹
SAHR YAMBASU – RESIGNED 04/09/2024
JONGI ZIHLE³ (VICE CHAIR)
MARCUS TORCHON²
FODAY SILLAH² – APPOINTED 09/06/2025
ATIM HENSHAW³ – APPOINTED 09/06/2025
BRIAN MURTAGH³ – APPOINTED 01/10/2025

CORE LEADERSHIP TEAM

CHIEF EXECUTIVE
DAVID THOMSON

EXECUTIVE HEAD OF FINANCE
JAYNA GANDHI

EXECUTIVE HEAD OF OPERATIONS & RESOURCES
VINCE JOBSON

EXECUTIVE HEAD OF PUBLIC ENGAGEMENT & PHILANTHROPY
JAIPREET KAUR

EXECUTIVE HEAD OF PROGRAMMES & PARTNERSHIPS
VERONICA FLETCHER

PRINCIPAL PROFESSIONAL ADVISORS

AUDITOR: HAYSMAC LLP
10 QUEEN STREET PLACE, LONDON EC4R 1AG

BANKERS: THE CO-OPERATIVE BANK
80 CORNHILL, LONDON EC3V 3NJ

HSBC BANK PLC
4-8 VICTORIA STREET, LONDON SW1H 0NJ

CUSTODIAN TRUSTEES: TRUSTEES FOR METHODIST CHURCH
PURPOSE, CENTRAL BUILDINGS, OLDHAM STREET, MANCHESTER
M1 1JQ

INVESTMENT MANAGERS: CENTRAL FINANCE BOARD OF THE
METHODIST CHURCH, BONHILL STREET, LONDON EC2A 4PE

1 FINANCE, PEOPLE & RESOURCES COMMITTEE
2 PROGRAMMES & PARTNERSHIPS COMMITTEE
3 PUBLIC ENGAGEMENT COMMITTEE

STRUCTURE, GOVERNANCE & MANAGEMENT

This year has seen further evolution in our team structure and culture, as we continue to adapt to the needs of our mission and the changing environment in which we work. With a team of 22 UK-based employees and 6 country representatives, maintaining a steady organisational footprint while focusing on deepening our collective capacity and resilience.

Our leadership model, introduced last year with the creation of 'executive head' roles alongside the CEO, has continued to bed in well. This core leadership team has provided clarity and cohesion, supporting both strategic direction and day-to-day operations.

Throughout the year, we have prioritised open communication and support, recognising that change, however positive, can bring uncertainty as well as opportunity. The team's resilience, adaptability, and commitment have remained a defining strength. In our most recent team day, colleagues once again highlighted 'resilience', 'collaboration', and 'care' as core attributes of our working culture.

These qualities have been especially important as we have continued to refine our remote and hybrid working practices, ensuring that everyone has the flexibility and support they need to thrive, while also fostering meaningful connections across the organisation.

Building on the foundations laid last year, we have taken further intentional steps to shape the culture we aspire to. Our 'culture promise' continues to guide us, and this year we have moved from conversation to action, embedding our culture plan into everyday practice.

We have repeated our psychological safety and culture assessment surveys, providing valuable insights into our progress and highlighting both strengths and areas for further growth. The surveys reaffirmed our caring and trusting culture, our ability to bring our whole selves to work, and the positive balance many feel between work and life.

At the same time, they pointed to the need for ongoing focus on feedback, organisational learning, and ensuring all voices are heard in decision-making.

These insights are shaping our priorities for the coming year, as we commit to regular engagement surveys and periodic culture assessments to track our journey.

We have also enhanced our approach to engaging staff throughout the employee lifecycle. The introduction of joining and staying interviews, alongside our established exit interviews, has strengthened our feedback culture and provided a richer understanding of the employee experience. The feedback remains overwhelmingly positive, with most colleagues rating their experience of working at All We Can highly and recommending it as a great place to work.

As we look ahead, we remain committed to nurturing a culture of inclusion, growth, and accountability, one where every team member feels valued, supported, and empowered to contribute to our shared purpose.

OUR GOVERNANCE: EQUALITY, DIVERSITY & INCLUSION



Equity, Diversity and Inclusion remains a vital focus of our efforts towards good governance and positive employee experience in our organisation and we took further steps to advance on that journey in the last financial year.

We have recruited EDI Champions at Board and Team level and finalised our EDI Strategy and EDI policy.

We have also completed internal EDI training which included topics such as: creating consciously inclusive culture, inclusive language and unconscious bias. We have planned further anti-racism and allyship training for 2025/2026.

As part of reviewing our people processes, we continue to use an Applicant Tracking System (ATS) called hireful which has enabled us to move to anonymised recruitment.

OUR GOVERNANCE: HEALTH & SAFETY




As our team now works both remotely and from the new Methodist Church House office, we have maintained strong health and safety standards.

We continue to partner with Peninsula Business Safe, conduct risk assessments, and provide necessary equipment for safe working. The annual health and safety audit is planned for next year, following our office move.

We support regular eyesight tests and contribute to the cost of corrective lenses.

Mental health remains a priority, with three trained Mental Health First Aiders and wider manager training took place in October 2024.

We continued promoting the Confidential Employee Assistance Programme and Confidential Counselling Services that are available to colleagues 24 hours a day.



OUR GOVERNANCE: TRUSTEES



The Board of Trustees, Chief Executive, and core leadership team oversee the charity's management and operations.

Trustees volunteer their time, with no remuneration paid; expenses are disclosed in Note 11 of the financial statements.

The Scheme of Delegation continues to clarify roles and responsibilities, supporting efficient decision-making. Trustees declare all relevant interests and withdraw from decisions where conflicts arise.

All We Can remains committed to the Charity Governance Code and ongoing good governance.

OUR GOVERNANCE: FUNDRAISING PRACTICE



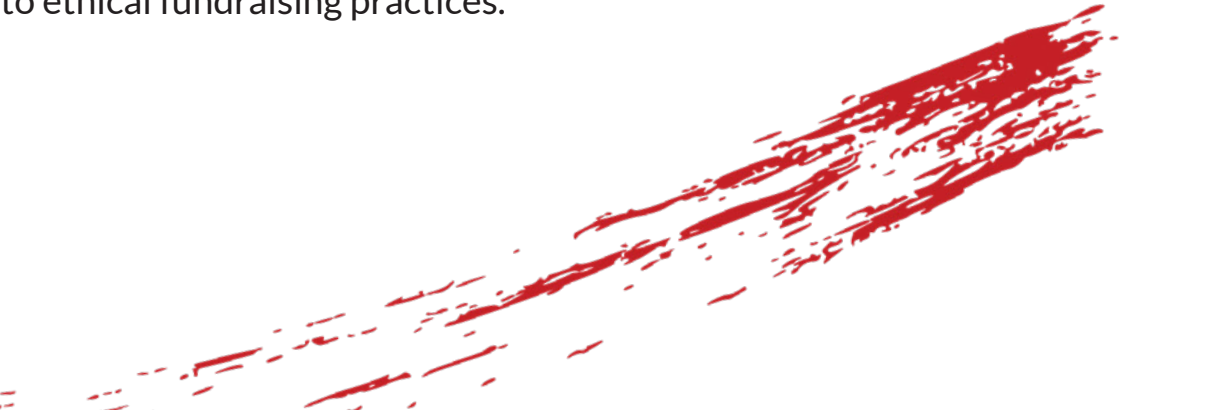
All of All We Can fundraising has been carried out by in-house fundraisers (employed directly by the charity). We do not use third-party professional fundraisers or commercial participators to fundraise.

All volunteer fundraising was carried out 'in aid of' the charity. We do not have any volunteers who are under instruction to raise funds on our behalf and in our name. Our organisation remains firmly committed to upholding the highest standards in fundraising ethics and practices.

All We Can is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. This commitment ensures that we operate in accordance with the spirit and letter of regulatory guidelines and industry standards as they evolve. Charities with an annual fundraising expenditure of above £100,000 are subject to voluntary annual Fundraising Levy payments to register with the Fundraising Regulator. We paid the Fundraising Levy in 2024/2025. We had no compliance issues with a scheme or fundraising standard.

All We Can did not receive any formal complaints about our fundraising activities in 2024/2025. We have a clear and publicly available complaints procedure which also applies to third-party fundraisers. This is available on our website with our supporter charter.

Similarly, All We Can is resolute in its dedication to safeguarding vulnerable donors across all fundraising activities. Our current fundraising practice policy outlines specific protocols and steps to be taken by staff when interacting with vulnerable donors. Continuous training and refresher programs ensure that all our staff members are equipped to engage sensitively with vulnerable donors, reflecting our unwavering commitment to ethical fundraising practices.



OUR GOVERNANCE: SAFEGUARDING



All We Can remains committed to safeguarding and ensuring that those with whom we partner are equipped with the knowledge, skills and tools needed to reach the highest safeguarding standards.

By promoting and continually ensuring that there is a strong organisational consciousness and culture of safeguarding within All We Can and within all our partner organisations, we aim to ensure that every individual that is impacted by our work together remains free from harm, abuse, neglect, and exploitation.

All partners were also written to with the opportunity and encouragement to report on any previously unreported incidents involving inappropriate behaviour or actions from any All We Can Staff member or in relation to the work we have done together. They were also asked if any of their own staff have been involved in safeguarding incidents, whether employed by All We Can or not. No serious safeguarding incidents occurred during the year and no incidents required reporting to the Charity Commission.

All partners indicated their commitment to safeguarding and their desire to continue to improve their own policies and practices, as well as to promote safer cultures within their organisation.

All We Can remains a member of the Inter-Agency Misconduct Disclosure Scheme – a scheme initiated to prevent and address the consequences of sexual harassment and sexual exploitation and abuse in the humanitarian and development sector by sharing misconduct data with recruiting organisations and previous employers.

Safeguarding remains a permanent agenda item in all Board and senior leadership meetings and All We Can regularly promotes safer culture and best practice at our team gatherings. All We Can also provides accredited safeguarding training to all trustees, staff, and volunteers as well as its international partners. Training updates are carried out periodically and at a minimum every three years.

OUR GOVERNANCE: MANAGING RISK



PRINCIPAL RISKS AND UNCERTAINTIES

All We Can's commitment to tackling poverty and injustice means operating in complex and often unpredictable environments. This brings a range of risks, both external and internal, which we manage proactively to protect our mission, people, partners, and the communities we serve.

Governance and oversight:

The Board of Trustees is ultimately responsible for risk management, approving our risk policy and corporate risk register each year. The Finance, People & Resources

Committee oversees the risk management process, with regular input from senior leadership. Risk management is embedded throughout the organisation via robust policies, procedures, and regular monitoring.

CONTINUOUS IMPROVEMENT

We regularly review and strengthen our risk management framework to keep pace with a rapidly changing world. By anticipating challenges, adapting with agility, and acting in solidarity with our partners, we remain resilient and accountable, committed to our vision of transformation for the world's most marginalised communities.

KEY RISKS AND MITIGATIONS

1

EXTERNAL ENVIRONMENT

RISK:

Working in fragile and disaster-prone contexts exposes us to political, economic, and social instability, as well as natural hazards and conflict.

MITIGATION:

- Ongoing horizon scanning and scenario planning
- Active engagement with sector networks, governments, and civil society
- Policy and advocacy to influence decision-makers
- Campaigning and supporter mobilisation

2

PROGRAMME IMPACT & ACCOUNTABILITY

RISK:

If our partners are unable to deliver high-quality, impactful work, or if we fail to support or communicate their results effectively, trust with stakeholders and communities may be undermined.

MITIGATION:

- Due diligence and capacity strengthening for partners
- Clear partnership agreements and shared quality standards
- Feedback and complaints mechanisms
- Regular monitoring, learning, and transparent reporting

3

FUNDRAISING & COMMUNICATIONS

RISK:

Economic uncertainty and changes in donor priorities may affect our ability to raise voluntary and institutional income. Inaccurate or insensitive communications could damage trust and reputation

MITIGATION:

- Comprehensive fundraising and communications strategies
- Rigorous sign-off and fact-checking for public statements
- Regular monitoring of financial performance and cash flow
- Strong donor engagement and reserves policy

4

PEOPLE & CULTURE

RISK:

Organisational change, challenging contexts, or inadequate support may impact staff wellbeing, performance, and retention.

MITIGATION:

- Inclusive people policies and performance management
- Regular internal communications and staff surveys
- Wellbeing resources and support for team members
- Governance oversight and clear implementation plans

5

LEGAL & REGULATORY COMPLIANCE

RISK:

Non-compliance could result in reputational damage, legal sanctions, or operational restrictions, especially in high-risk locations.

MITIGATION:

- Comprehensive policies, procedures, and mandatory training
- Named individuals with responsibility for safeguarding, financial crime, data protection, and security
- Cybersecurity risk management and incident response
- Compliance with national and local requirements, including registration, tax compliance and statutory reporting

OUR FINANCES

OUR FINANCES: MANAGING OUR FINANCES



RESERVES POLICY

The Board reviews All We Can's reserves policy annually, balancing the need to hold back sufficient general reserves to protect its charitable activities with the objective of maximising the funding available for those activities. These reserves and funds are invested in accordance with All We Can's Investment Policy.

During FY 2024-25, with Board's approval the reserves policy was revised to enable us to invest in strategic priorities whilst managing associated risks including the current economic environment. The general reserves are now required to be 20% of the following year's unrestricted income budget (excluding emergency donations) with a minimum of £350k.

INVESTMENT POLICY

The charity's investment policy is reviewed annually by the Finance, People & Resources Committee. The objective is to maintain high liquidity while ensuring maximum security, meeting the ethical standards of the Methodist Church and achieving a balance of capital growth and income.

Surplus cash is deposited in instant access accounts or short-term investments with providers that meet the ethical standards of the Methodist Church whilst offering interest rates at market levels and achieving a balance of capital growth and income.

The charity currently had no investments during FY 2024/25 and will continue to review this regularly to ensure optimum value for money, income.

OUR FINANCES: MANAGING OUR FINANCES



GRANT-MAKING POLICY

A rationale for each grant and resource allocation is available for examination by trustees along with the relevant financial and project monitoring and reporting agreement. The Programme and Partnerships Committee (PPC) will review and approve any development or humanitarian relief grant proposal identified by staff or the committee as high risk or requiring a higher level of governance scrutiny.

The amount that the Chief Executive can authorise without PPC approval on behalf of the Board is set out in the scheme of delegation of authority, subject in all cases to any such expenditure being in line with the agreed budget for the year, as amended from time-to-time.

DEVELOPMENT GRANTS

The charity does not implement projects directly but by providing support, capacity building and grants to local partners that are government registered non-governmental organisations (NGOs) or Methodist and associated churches in our priority countries. While partners must meet minimum standards in terms of financial controls, reporting capacity and governance standards, the charity prioritises support to small and locally managed organisations. The charity provides funding and capacity building to local partners to undertake their own advocacy activities. Such activities are included within the partner's annual operation plans and funded as part of development grants.

HUMANITARIAN RELIEF GRANTS

Grants allocated for humanitarian aid and emergency relief are provided to existing partners, church-based partners or specialist and credible humanitarian relief partner agencies.

FINANCIAL REVIEW

OVERVIEW

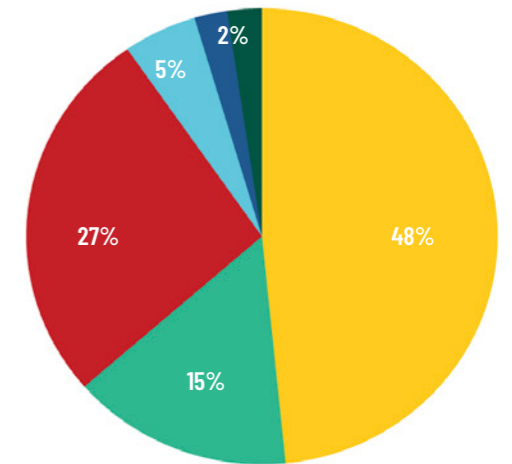
In a year marked by global and local economic uncertainty, All We Can continued to balance operational sustainability with commitment to our partners and communities.

At £2.8m, total income was 10% up on prior year mostly due to increase in legacies which went up by £0.3m/77% and the Gaza and Myanmar emergency appeals launched during the year, which went up by £0.1m/211%.

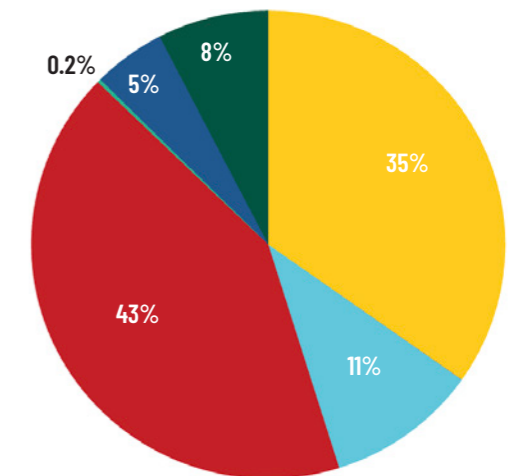
We had a successful year despite the continued impact of rising inflation and the protracted cost of living crisis on our supporters.

Total expenditure saw a small decline of 2%. The overall annual unrestricted surplus was £235k compared to a budgeted surplus of £75k. Unrestricted general reserves closed the year at £1.5m, which was £0.9m above the minimum general reserve target set by the Board of Trustees.

	2025	2024
	%	%
Donations	48%	58%
Grants received	15%	15%
Legacies	27%	17%
Gift Aid	5%	6%
Investment income	2%	2%
Other Income	2%	2%



	2025	2024
	%	%
Grants to institutions	35%	39%
Foreign exchange (gain)/loss on grants	0%	(-1%)
Partner development	11%	11%
Staff costs	43%	48%
Office cost	0%	0%
Communications and marketing	5%	9%
Share of support costs	8%	11%
Recharge to Y Care International	(-2%)	(-17%)



WE RAISED £2.8M AND SPENT £2.9M.

Out of every £1 spent, 76p was spent on charitable activities of humanitarian response and building strong partner organisations that support local communities and 24p on raising funds for future and brand awareness.

OUR FINANCES:

INCOME



Total income for financial year (FY) 2024-25 increased by £0.3m (10%) to £2.8m (2024: £2.5m).

During the year, there was a significant increase in the legacy income compared to previous year by £0.3m/77% to £0.7m (2024: £0.4m).

With two new emergency appeals for Gaza conflict and Myanmar earthquake, launched in the year, the income from emergency appeals increased by £0.1m/211% (2024: £48k).

While we had a very successful year overall, the charity experienced a small decline in overall donations from individual givers, corporates, trusts and foundations that dropped by £0.1m/17%, as many of them were negatively affected by rising inflation, protracted cost of living crisis and uncertainty in the economic environment.

We remain extremely grateful for the continued generosity and loyalty of our existing supporters during what is a challenging period for all.

During the year, the charity received a reimbursement of £62k from World YMCA towards the staff costs of one of the employees of the charity who has been on secondment with World YMCA for the whole year.

The returns from our bank deposits in the form of interest is recognised as Investment income and was £63k (2024 £56k).

OUR FINANCES: EXPENDITURE & RESERVES



EXPENDITURE

Total expenditure marginally decreased by £50k/2% to £2.9m (2024: £3m).

Expenditure on charitable activities reduced by £0.2m/10% to £2.2m (2024: £2.5m) and was mainly because of the reduction in partner grants and partner development costs in response to the decline in income of FY 2023-24/prior year.

Partner grants were down by £0.1m/10% and partner development costs were down by £23k/7%. For FY 2024-25, the charitable expenditure represents 76% of total expenditure (2024: 83%), aiming at investing for future fundraising and financial sustainability of our charitable activities.

Our support and communications costs were also reduced by 29% and 45% respectively with efficiency savings and prioritisation of resources.

We continue to manage our finances to ensure that we are best placed to deliver the highest quality impact in our charitable activities.

The cost of raising funds increased by £0.2m (39%) to £0.7m (2024: £0.5m) representing 24% of total expenditure (2024: 17%), aiming at investing for future fundraising and financial sustainability of our charitable activities.

RESERVES

As at 31 August 2025, the charity held total funds of £1.9m, £0.4m of these fund balances were restricted funds and the remaining £1.5m were unrestricted funds.

The unrestricted funds are made up of the new minimum general reserves of £0.4m and £1.1m of surplus to date including the release of £0.4m of the designated unrestricted legacy equalisation funds that the Board approved at the end of the year to support the future financing of our strategic aims, as shown in Note 18 of the financial statements.

OUR FINANCES: GOING CONCERN STATEMENT



All We Can's planning process has been further enhanced to include long-term (3 years) financial projections and scenario planning of the charity's income, expenditure and reserves levels, to consider the high inflation, prolonged cost of living crisis and its potential impact on the various sources of income and planned expenditure.

Taking into account our financial position and key risks the Trustees have a reasonable expectation that the charity has adequate resources to meet its liabilities as they fall due, manage the business risks it faces and has sufficient level of liquid resources and reserves to meet its obligations for a period of at least 12 months after the approval of these financial statements.

The Board believes there are no material uncertainties that call into question All We Can's ability to continue in operational existence. Therefore these financial statements have been prepared on the basis that the charity is a going concern which assumes that the All We Can will continue in operational existence for the foreseeable future (deemed to be a period of 12 months from the date of this report namely January 2027).

STATEMENT OF TRUSTEES RESPONSIBILITY

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity during that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors:

- In so far as the Trustees are aware at the time of approving our Trustees' Annual Report: There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- The Trustees, having made enquiries of fellow trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take, as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when exercising their duties and in planning, delivering and reviewing the charity's activities during the year.


The Report of the Trustees is approved and authorised for issue and signed on their behalf by:



Chris Sutton

12 February 2026

**INDEPENDENT AUDITOR'S
REPORT TO THE TRUSTEES OF
THE METHODIST RELIEF AND
DEVELOPMENT FUND
(OPERATING AS ALL WE CAN)**



Opinion

We have audited the financial statements of The Methodist Relief and Development Fund (operating as All We Can) for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, the Introduction and the Message from the Chair of Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity,
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements
As explained more fully in the trustees' responsibilities statement set out on page 49, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journals and judgements with respect to income recognition. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

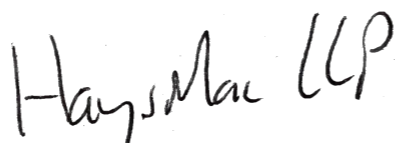
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.



HaysMac LLP, Statutory Auditor

Date: **27 February 2026**

10 Queen Street Place
London
EC4R 1AG

HaysMac LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED AUGUST 2025

NOTES	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	2025 TOTAL FUNDS £	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	2024 TOTAL FUNDS £	
INCOME FROM:							
2	DONATIONS	2,050,966	691,008	2,741,974	1,768,844	717,934	2,486,778
3	INVESTMENTS	63,264	-	63,264	56,185	-	56,185
	TOTAL INCOME	2,114,230	691,008	2,805,238	1,825,029	717,934	2,542,963
TOTAL EXPENDITURE ON:							
5	RAISING FUNDS	711,125	-	711,125	512,390	-	512,390
CHARITABLE ACTIVITIES							
5	DEVELOPMENT	694,627	592,483	1,287,110	1,251,705	506,184	1,757,889
5	HUMANITARIAN	250,357	463,680	714,037	230,647	259,765	490,412
5	GLOBAL EDUCATION	208,171	-	208,171	210,162	-	210,162
	TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES	1,153,155	1,056,163	2,209,318	1,692,514	765,949	2,458,463
	TOTAL EXPENDITURE	1,864,280	1,056,163	2,920,443	2,204,904	765,949	2,970,853
14	NET (LOSSES)/GAINS ON INVESTMENTS	-	-	-	29,530	-	29,530
	NET INCOME/(EXPENDITURE)	249,950	(365,155)	(115,205)	(350,345)	(48,015)	(398,360)
17	TRANSFERS BETWEEN FUNDS	-	-	-	-	-	-
	NET MOVEMENT IN FUNDS	249,950	(365,155)	(115,205)	(350,345)	(48,015)	(398,360)
RECONCILIATION OF FUNDS							
	TOTAL FUNDS BROUGHT FORWARD	1,208,348	769,543	1,977,891	1,558,693	817,558	2,376,251
	TOTAL FUNDS CARRIED FORWARD	1,458,298	404,388	1,862,686	1,208,348	769,543	1,977,891

Donations and Legacies include Other income that has £62k that relates to reimbursement received from WYMCA for the services of AWC's Head of Partnership and Networks, who has been on secondment with WYMCA for their Vision 2030 commitments. With the end of collaboration with Y Care International, during the year, the charity decided to direct its full fundraising resources to grow our supporter base for the future, with an additional capacity on grant fundraising and church engagements with the aim to deepen the impact of our future charitable activities in line with the new strategic objectives.

BALANCE SHEET (AS OF 31 AUGUST 2025)

NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2025 TOTAL FUNDS	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL FUNDS
	£	£	£	£	£	£
CURRENT ASSETS						
13	DEBTORS	515,115	53,015	568,130	482,512	482,512
	CASH AT BANK AND IN HAND	1,007,214	477,173	1,484,387	858,849	1,628,392
	TOTAL CURRENT ASSETS	1,522,329	530,188	2,052,517	1,341,361	2,110,904
LIABILITIES						
14	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	(64,031)	(125,800)	(189,831)	(133,013)	(133,013)
	NET CURRENT ASSETS	1,458,298	404,388	1,862,686	1,208,348	1,977,891
	TOTAL NET ASSETS	1,458,298	404,388	1,862,686	1,208,348	1,977,891
THE FUNDS OF THE CHARITY						
17	RESTRICTED INCOME FUNDS	-	404,388	404,388	769,543	769,543
18	UNRESTRICTED DESIGNATED FUNDS	615,000	-	615,000	415,000	415,000
18	UNRESTRICTED GENERAL FUNDS	843,298	-	843,298	793,348	793,348
	TOTAL CHARITY FUNDS	1,458,298	404,388	1,862,686	1,208,348	1,977,891

The notes on pages 56 to 79 form an integral part of these financial statements.

Approved and authorised for issue by the Board of Trustees on 12 February 2026 and signed on their behalf by:



Chair of Trustees (Chris Sutton)

CASH FLOW STATEMENT FOR THE YEAR ENDING 31 AUGUST 2025

NOTES	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
NET MOVEMENT IN FUNDS (PER STATEMENT OF FINANCIAL ACTIVITIES)	(115,205)	(398,360)
ADJUSTMENTS FOR:		
AMORTISATION OF INTANGIBLE FIXED ASSETS	-	2,893
(GAINS)/LOSSES ON INVESTMENTS	-	(29,530)
3 INCOME FROM INVESTMENTS	(63,264)	(56,185)
13 (INCREASE)/DECREASE IN DEBTORS	(85,618)	518,425
14 INCREASE/(DECREASE) IN CREDITORS	56,818	(226,053)
NET CASH GENERATED BY / (USED IN) OPERATING ACTIVITIES	(207,269)	(188,810)
CASH FLOWS FROM INVESTING ACTIVITIES		
3 DIVIDENDS/INTEREST FROM INVESTMENTS	63,264	56,185
PROCEEDS FROM SALE OF INVESTMENTS	-	664,371
NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES	63,264	720,556
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR	(144,005)	531,746
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,628,392	1,096,646
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1,484,387	1,628,392
ANALYSIS OF CASH AND CASH EQUIVALENTS		
CASH IN HAND	1,484,387	1,628,392
TOTAL CASH AND CASH EQUIVALENTS	1,484,387	1,628,392

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

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

A) SCOPE AND BASIS OF THE PREPARATION OF THE FINANCIAL STATEMENTS

All We Can is the operating name of the Methodist Relief and Development Fund, and is registered as an unincorporated Charity in England & Wales (No 291691). As Charity is a subsidiary of the Methodist Church in Great Britain (MCB).

On 1 September 2021, the charity took control of Y Care International, a charitable company registered in England & Wales.

This subsidiary is not consolidated on the grounds that both the charity and Y Care International are controlled by The Methodist Church in Great Britain ("MCB"), charity registration number 1132208, and the accounts of both are included in the consolidated accounts of MCB, as the parent entity.

This collaboration came to an end during FY 2024-25 on 31st March 2025 and therefore Y Care International is no longer a subsidiary of All We Can. From 1st April

2025, there was a new collaboration agreement between Y Care International and YMCA England & Wales.

As a public benefit entity the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting (SORP) by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the SORP'), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

The financial statements have been prepared to give a "true and fair" view and the preparation of the financial statements in accordance with FRS 102 requires the trustees to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements.

There are no significant judgments, estimates or assumptions.

There has been no change to any accounting policies.

B) GOING CONCERN

These financial statements have been prepared on the basis that the charity is a going concern which assumes that the All We Can will continue in operational existence for the foreseeable future (deemed to be a period of 12 months from the date of this report).

A comprehensive review of the charity's financial performance and general reserves position is covered in the financial statements and trustees' report. Evidently, the charity has adequate financial resources and is able to manage business risks.

In addition, All We Can's planning processes has been further enhanced to include long-term (3 years) financial projections and scenario planning the charity's income, expenditure and reserves levels, take into consideration the high inflation and prolonged cost of living crisis and its potential impact on the various sources of income and planned expenditure.

Taking into account our financial position and key risks the Trustees have a reasonable expectation that the charity has adequate resources to meet its liabilities as they fall due, manage the business risks it faces and has sufficient level of liquid resources and reserves to meet its obligations for a period of at least 12 months after the approval of these financial

statements, namely the period to January 2027.

The Board believes there are no material uncertainties that call into doubt All We Can's ability to continue in operational existence and therefore these financial statements have been prepared on the basis that the charity is a going concern.

C) RECOGNITION OF INCOME

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified, and receipt of the funds is probable.

Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

No amounts are included in the financial statements for services donated by volunteers.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

Donations

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably.

Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement. In any event, donations or gifts with conditions or terms which are outside of the charity's stated purposes, or which are illegal, are rejected by the charity.

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA, subject to the capitalisation threshold of £10,000.

Legacies

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is

recognised upon notification or receipt if earlier.

Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants

Income from grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

To this end, evidence of entitlement is assumed to exist when the formal offer of funding is communicated in writing to the charity. Where there is a performance condition attached to the grant, entitlement is only recognised when the conditions have been met.

D) RECOGNITION OF EXPENDITURE

All expenditure is accounted for on an accruals basis when an obligation that can be measured or reliably estimated exists at the reporting date and it is more than likely than not that payment will be made in settlement. There are two main categories of expenditure shown in the Statement of Financial Activities ('SOFA'); expenditure on raising funds and on charitable activities.

Expenditure on raising funds includes all expenditure incurred to raise income to spend on charitable purposes. Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries. This expenditure is further analysed into direct and support costs. Direct costs are those specifically related to producing the delivery of an activity or service and are further split between development activities, humanitarian activities and global education activities.

Support costs are those which provide indirect support to front-line services – for example financial services, facilities management, development and personnel, governance costs and management information services. Support costs not attributable to a single activity have been allocated on the basis of the weighted average of staff cost.

Grants to institutions

Grants awarded are provided for in the SOFA in the year in which the grant is formally approved and the offer is communicated to the recipient. Grants awarded but not paid are recorded as a liability within the balance sheet. Grants awarded subject to explicit conditions being met by the recipient before payments are made are not accrued until such

conditions have been met. Such commitments are disclosed in the financial statements as contingent liabilities. Any foreign exchange difference on grants that has arisen throughout the year is written off against grants to institutions cost within the SOFA.

E) FUND ACCOUNTING

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

Designated funds are a portion of the unrestricted funds that have been set aside for a particular purpose by the trustees. Restricted funds are donated for a particular purpose, the use of which is restricted for that purpose. The purposes of the main restricted and designated funds are set out in the notes to the financial statements.

The costs of raising and administering the restricted funds are charged against the specific fund.

F) PENSION COSTS

The charity operates a defined contribution scheme, including an salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

G) FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

H) TANGIBLE FIXED ASSETS

All tangible fixed assets costing more than £10,000 are capitalised and included at cost, including any incidental expenses of acquisition and irrecoverable VAT.

I) DEPRECIATION

The depreciation expense is charged or apportioned to the relevant SOFA heading reflecting the asset's use on a straight-line basis as follows: Computer equipment over 3 years Furniture and fittings over 5 years

J) INTANGIBLE FIXED ASSETS AND AMORTISATION

Intangible assets are held on the balance sheet at cost less accumulated amortisation and impairment losses. Computer software, including development costs, is capitalised as an intangible asset and amortised on a straight-line basis over the expected useful life of five years. Impairment reviews

are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

K) INVESTMENTS

Investments are stated at fair value at the balance sheet date, and the SOFA shows net investment gains and losses arising from revaluation of the investment portfolio and disposals during the year. Investments held in units in the Central Finance Board are stated at the Board's published valuations at bid rates.

L) VALUE ADDED TAX (VAT)

Irrecoverable VAT is charged to the expenditure to which it relates within the SOFA.

M) CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash and cash held on deposit with the Central Finance Board of the Methodist Church and the Trustees Investment Fund of the Trustees for Methodist Church Purposes, which has a maturity of less than three months from the date of acquisition and are used for working capital purposes. Cash and cash on deposit are cash and cash equivalents for the purposes of the cash flow statement.

N) FINANCIAL INSTRUMENTS

The charity has basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

O) CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

In the application of the Charity's accounting policies described above, All We Can Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no estimation uncertainty or assumptions concerning the future affecting assets and liabilities at the balance sheet date have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Accounting estimates that affect the amounts recognised in the financial statements are described in the accounting policies above and detailed in the relevant notes to the accounts:

- a.) grant and legacy income are detailed in Accounting Policy (C) and Note (2)
- b.) The allocation of support costs which requires a judgement on the most appropriate basis to apportion costs and are detailed in Accounting Policy (D) and Note (6) T

he principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

2. DONATIONS AND LEGACIES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2025 TOTAL FUNDS	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL FUNDS
	£	£	£	£	£	£
DONATIONS	1,089,458	268,156	1,357,614	1,157,159	325,259	1,482,418
GRANTS RECEIVED	24,627	400,852	425,479	5,856	386,158	392,014
LEGACIES	728,700	22,000	750,700	423,854	-	423,854
GIFT AID	141,765	-	141,765	147,618	-	147,618
OTHER INCOME	66,416	-	66,416	34,357	6,517	40,874
TOTAL DONATIONS AND LEGACIES	2,050,966	691,008	2,741,974	1,768,844	717,934	2,486,778

Other income includes £62k that relates to reimbursement received from WYMCA for the services of AWC's Head of Partnership and Networks, who has been on secondment with WYMCA for their Vision 2030 commitments.

3. INVESTMENT INCOME	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2025 TOTAL FUNDS	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2024 TOTAL FUNDS
	£	£	£	£	£	£
CENTRAL FINANCE BOARD INTEREST OF DEPOSIT	63,264	-	63,264	56,185	-	56,185
TOTAL INVESTMENT INCOME	63,264	-	63,264	56,185	-	56,185

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

4. RECHARGE TO Y CARE INTERNATIONAL	2025	2024
	£	£
THE CHARGE FOR THE YEAR IS ANALYSED AS FOLLOWS:		
SHARE OF STAFF COSTS	44,805	326,450
SHARE OF ADMINISTRATION COSTS	-	81,650
SHARE OF COMMUNICATION COSTS	-	30,708
SHARE OF FUNDRAISING COSTS	-	35,559
SHARE OF PROGRAMME SUPPORT COSTS	-	45,417
TOTAL SHARE OF COSTS	44,805	519,784

On 1 September 2021, All We Can entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects that are in furtherance of its objects, and to work together to share resources in order to achieve cost savings.

This collaboration came to an end during FY 2024-25 on 31st March 2025. From 1st April 2025, there was a new collaboration agreement between Y Care International and YMCA England & Wales. Due to reduced scale of operations during this year, the recharge from All We Can to Y Care International during the year up to 31st March 2025 was significantly reduced from previous 25% of shared resources to a very limited time and expertise of the All We Can's staff in administrative and governance services.

Fundraising, marketing and communication costs were accounted for directly into Y Care International accounts.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

5.1 ANALYSIS OF TOTAL EXPENDITURE 2025

	RAISING FUNDS	DEVELOPMENT	HUMANITARIAN	GLOBAL EDUCATION	2025 TOTAL
	£	£	£	£	£
GRANTS TO INSTITUTIONS (NOTE 9)	-	573,011	458,534	-	1,031,545
FOREIGN EXCHANGE (GAIN)/LOSS ON GRANTS (NOTE 8)	-	-	253	-	253
PARTNER DEVELOPMENT	-	302,470	4,893	-	307,363
STAFF COSTS (NOTE 10)	521,987	354,684	203,025	167,294	1,246,990
OFFICE COST	7,368	-	-	-	7,368
COMMUNICATIONS AND MARKETING	114,627	10,789	10,790	10,790	146,996
SHARE OF SUPPORT COSTS (NOTE 6)	94,164	63,940	36,542	30,087	224,733
RECHARGE TO Y CARE INTERNATIONAL (NOTE 4)	(27,021)	(17,784)	-	-	(44,805)
TOTAL SHARE OF COSTS	711,125	1,287,110	714,037	208,171	2,920,443

5.2 ANALYSIS OF TOTAL EXPENDITURE 2024

	RAISING FUNDS	DEVELOPMENT	HUMANITARIAN	GLOBAL EDUCATION	2025 TOTAL
	£	£	£	£	£
GRANTS TO INSTITUTIONS (NOTE 9)	-	910,731	245,966	-	1,156,697
FOREIGN EXCHANGE (GAIN)/LOSS ON GRANTS (NOTE 8)	-	(17,603)	(287)	-	(17,890)
PARTNER DEVELOPMENT	-	313,674	14,085	-	327,759
STAFF COSTS (NOTE 10)	385,732	605,548	232,664	208,825	1,432,769
OFFICE COST	7,377	-	-	-	7,377
COMMUNICATIONS AND MARKETING	173,534	30,709	30,708	30,709	265,660
SHARE OF SUPPORT COSTS (NOTE 6)	85,684	134,512	51,682	46,387	318,265
RECHARGE TO Y CARE INTERNATIONAL (NOTE 4)	(139,937)	(219,682)	(84,406)	(75,759)	(519,784)
TOTAL SHARE OF COSTS	512,390	1,757,889	490,412	210,162	2,970,853

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

6. ANALYSIS OF SUPPORT COSTS

	2025 TOTAL	2024 TOTAL
	£	£
RENT AND SERVICE CHARGE	3,702	5,612
IT COST	12,903	15,210
SOFTWARE AMORTISATION	-	2,893
HR AND TRAINING	7,384	29,422
RECRUITMENT	9,195	3,329
PRINTING, POSTAGE AND STATIONERY	5,277	6,646
TELEPHONE	7,154	8,825
SMALL CAPITAL AND EQUIPMENT MAINTENANCE	80,803	103,090
BANK CHARGES AND FEES	5,774	5,535
LEGAL AND PROFESSIONAL FEES	34,779	72,376
OUTSOURCED SERVICES AND FULFILMENT	-	-
SUBSCRIPTIONS	4,136	4,479
INSURANCE	16,619	22,005
TRAVEL AND SUBSISTENCE	9,292	5,792
OTHER OFFICE COSTS	-	-
GOVERNANCE COSTS (NOTE 7)	27,716	33,045
TOTAL SUPPORT COSTS	224,734	318,259

Support costs are allocated based on the weighted average of staff cost

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

7. ANALYSIS OF GOVERNANCE COSTS

	2025	TOTAL	2024	TOTAL
		£		£
TRUSTEE RECRUITMENT		803		-
AUDIT FEES (NOTE 12)		20,376		21,060
TRUSTEE MEETINGS AND EXPENSES		5,671		8,768
SUBSCRIPTIONS & LICENSES		866		3,217
TOTAL GOVERNANCE COSTS		27,716		33,045

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

8. GRANTS PAYABLE

	2025	2024
	£	£
GRANTS PAYABLE BROUGHT FORWARD	43,669	174,857
GRANTS TO INSTITUTIONS (NOTE 9)	1,031,546	1,156,697
FOREIGN EXCHANGE (GAIN)/LOSS	253	(17,890)
GRANT PAYMENTS	961,257	1,269,995
GRANTS PAYABLE CARRIED FORWARD (NOTE 16)	114,211	43,669

9. GRANTS TO INSTITUTIONS - DEVELOPMENT

	2025	2024	
	£	£	
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	34,000	40,043
Ethiopia	Adheno Integrated Rural Development Association (Adheno)	21,794	59,535
Ethiopia	Alem Birhan Self Help Community Based Development Association (Alem Birhan)	10,000	47,743
Ethiopia	Help for People with Disabilities Organisation (HPDO)	30,000	43,946
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	23,045	30,014
Malawi	Churches Action in Relief and Development (CARD)	10,000	-
Malawi	Eagles Relief and Development Programme International	21,795	30,907
Malawi	Foundation for Active Civic Education (FACE)	17,695	24,500
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	-	65
Sierra Leone	Mamie Foundation	18,820	31,212
Sierra Leone	Pikin to Pikin Movement	14,770	44,390
Sierra Leone	AMNet	15,578	28,094
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	14,385	27,210
Uganda	Concern for Children and Women Empowerment (COFCAWE)	24,396	27,978
Uganda	First African Bicycle Information Organisation (FABIO)	16,854	35,602
Uganda	BUKEDI BEEKEEPERS ASSOCIATION (BUBA)	17,610	17,668
Zimbabwe	Centre for Gender and Community Development (CGCDZ)	21,154	35,110

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

9. GRANTS TO INSTITUTIONS - DEVELOPMENT (CONT.)

		2025	2024
		£	£
Zimbabwe	Health Education Food Security Organisation (HEFO)	16,475	35,159
Zimbabwe	Local Initiatives and Development Agency (LID)	5,510	44,096
Zimbabwe	Methodist Development & Relief Agency (MeDRA)	9,332	39,671
Zimbabwe	Zubo Trust (Zubo)	23,408	41,715
Liberia	Camp for Peace	17,626	44,580
Liberia	SHIFSD	14,684	45,037
Liberia	RHRAP	19,579	45,369
Liberia	ERDI	14,282	30,458
Lesotho	Methodist Church of South Africa (MCSA)	21,470	11,021
Total Africa		454,263	861,123
India	Church in North India	38,000	-
Total Asia		38,000	-
Caribbean	Methodist Church in the Caribbean and the Americas (MCCA)	80,748	49,608
Total Caribbean		80,748	49,608
Total Grants to Institutions - Development		573,011	910,731

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

9. GRANTS TO INSTITUTIONS - HUMANITARIAN

		2025	2024
		£	£
Ethiopia	DanChurchAid (DCA)	-	30,000
Somalia	The Lutheran World Federation (LWF)	8,212	29,301
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	1,872	17,699
Malawi	Churches Action in Relief and Development (CARD)	1,813	22,293
Malawi	Eagles Relief and Development Programme International	1,620	19,910
Malawi	Foundation for Active Civic Education (FACE)	2,170	17,676
Zimbabwe	Centre for Gender and Community Development (CGCDZ)	3,863	-
Total Africa		19,550	136,879
Bangladesh	Bolipara Nari Kalyan Somity (BNKS)	9,599	9,391
Myanmar	The Lutheran World Federation (LWF)	63,092	-
Jordan	The Lutheran World Federation (LWF)	-	29,696
Total Asia		72,691	39,087
Haiti	Eglise Methodiste d'Haiti (EMH)	9,925	-
Total Caribbean		9,925	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

9. GRANTS TO INSTITUTIONS - DEVELOPMENT (CONT.)

		2025	2024
		£	£
Ukraine	The Lutheran World Federation (LWF) Poland	77,864	-
Ukraine	Asociatia Phoneo	25,359	-
Ukraine	United Methodist Church Ukraine	119,786	-
Syria/Turkey	Medair	82,400	50,000
Israel/Palestine	The Lutheran World Federation (LWF)	-	10,000
Israel/Palestine	The Department of Service to Palestinian Refugees (DSPR)	20,760	-
Israel/Palestine	The Jerusalem Princess Basma Centre	20,700	-
Israel/Palestine	DanChurchAid (DCA)	-	10,000
Israel/Palestine	Compassion Protestant Society (CPS Southern Lebanon)	9,500	-
Total Europe		356,369	70,000
Total Grants to institutions - Humanitarian		458,535	245,966
Total Grants to institutions		1,031,546	1,156,697

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

10. STAFF COSTS	2025	2024
	£	£
SALARIES	1,005,195	1,186,785
NATIONAL INSURANCE	113,729	118,279
INCREASE/(DECREASE) IN ACCRUED HOLIDAY PAY	2,338	(13,341)
PENSION COSTS - DEFINED CONTRIBUTION SCHEME (UNRESTRICTED)	102,256	101,941
Death in service & critical illness cover	23,472	39,106
TOTAL STAFF COSTS	1,246,990	1,432,770

The average number of staff employed during the year was 22 (2024: 27).

The key management personnel comprised the Trustees, the Chief Executive, Executive Head of Programmes and Partnerships, Executive Head of Philanthropy and Public Engagement, Executive Head of Operations and Resources and Executive Head of Finance.

The total employment benefits including employer pension contributions of the key management personnel were £389,401 (2024: £344,286).

The number of employees receiving emoluments, excluding pension contributions, of more than £60,000:

TOTAL EMOLUMENTS IN THE RANGE:	2025	2024
£60,000 - £69,999	2	0
£70,000 - £79,999	0	0
£80,000 - £89,999	1	0
£90,000 - £99,999	0	1

In respect of higher paid employees, benefits were paid into a defined contribution scheme for 3 employees (2024: 1). Total contributions to defined contribution schemes in respect of these employees were £34,713 (2024: £25,419).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

PENSION ARRANGEMENTS

For the year to 31 August 2025, pension arrangements for staff were provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), a defined benefit scheme which has been closed to future accrual since 1 June 2019. The insurance buy-out of PASLEMC liabilities was completed in April 2025. Work now focuses on scheme closure, with the transfer of pension administration and payroll to Aviva scheduled for June 2026, and the legal wind-up expected to complete by the end of 2026. No staff are actively contributing to PASLEMC, and the charity's exposure is limited to residual wind-up formalities.

The charity also makes contributions into a defined contribution scheme operated by AEGON for all staff members, which includes a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

VOLUNTEERS

Volunteers give time in the UK as speakers, coordinators, office administrators, fundraisers and many other activities. In addition there are many other volunteer hours given by the men and women working alongside our partners in the countries where we operate.

The Board believes it is not possible to quantify volunteer hours and their value is not recognised in the accounts.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

11. EXPENSES REIMBURSED TO TRUSTEES

	2025	2024
	£	£
EXPENSES IN CONNECTION WITH TRAVEL TO BOARD AND COMMITTEE MEETINGS	2,503	4,421
NUMBER OF TRUSTEES REIMBURSED	10	13

None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

12. AUDITOR REMUNERATION

	2025	2024
	£	£
STATUTORY AUDIT FEES	20,376	21,060
TOTAL AUDITOR REMUNERATION	20,376	21,060

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

13. DEBTORS	2025	2024
	£	£
ACCRUED LEGACY INCOME	436,422	109,259
ACCRUED GRANT AND OTHER INCOME	69,541	4,553
PREPAYMENTS	50,353	104,363
GIFT AID RECEIVABLE	3,446	2,761
Y CARE INTERNATIONAL	8,118	261,376
OTHER DEBTORS	250	200
TOTAL	568,130	482,512

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
TRADE CREDITORS	31,187	41,139
METHODIST CHURCH IN GREAT BRITAIN (NOTE 19)	1,909	940
GRANTS PAYABLE (NOTE 8)	114,211	43,669
ACCRUALS AND DEFERRED INCOME	42,524	47,265
TOTAL	189,831	133,013

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

15. RESTRICTED FUNDS

Restricted funds represent donations received and disbursed in respect of development and humanitarian relief projects.

Income represents Restricted Income after the deduction of a fund administration charge of 12% levied on all restricted donations. This is to cover costs incurred in fundraising and administering the restricted fund. This charge does not apply to some restricted grants, which have their own individual cost recovery arrangements.

15.1 RESTRICTED FUNDS 2025

DEVELOPMENT

	BALANCE 01.09.24	INCOME	EXPENDITURE	INTERNAL FUND TRANSFER	BALANCE 31.08.25
	£	£	£	£	£
ETHIOPIA	74,000	40,830	(92,831)	0	21,999
MALAWI	0	70,232	(70,225)	0	7
SIERRA LEONE	0	31,474	(31,474)	0	0
UGANDA	0	100,072	(78,232)	0	21,840
ZIMBABWE	0	105,515	(69,365)	0	36,150
LIBERIA	0	84,181	(47,412)	0	36,769
CHURCHCAN METHODIST CHURCH IN SOUTH AFRICA (MCSA) FOR LESOTHO	40,636	40,000	(32,671)	(9,960)	38,005
CHURCHCAN CHURCHES OF NORTH INDIA (CNI)	45,977	0	(38,000)	(7,977)	0
CHURCHCAN METHODIST CHURCH IN THE CARIBBEAN AND THE AMERICAS (MCCA)	28,729	80,000	(83,339)	(24,481)	909
CHURCHCAN METHODIST CHURCH IN SIERRA LEONE (MCSL)	6,517	5,608	(746)	(5,770)	5,609
CHURCHCAN GENERAL	0	0	(48,188)	48,188	0
	195,859	557,912	(592,483)	0	161,288
HUMANITARIAN					
EMERGENCY RELIEF FUND	15,509	3,375	(3,863)	594	15,615
EAST AFRICA APPEAL	18,237	372	(18,137)	(472)	0

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

15.1 RESTRICTED FUNDS 2025 (CONT.)	BALANCE 01.09.24	INCOME	EXPENDITURE	INTERNAL FUND TRANSFER	BALANCE 31.08.25
	£	£	£	£	£
BANGLADESH	1,003	10,000	(9,599)	0	1,404
SYRIA-TÜRKIYE EARTHQUAKE	82,416	106	(82,400)	(122)	0
MALAWI CYCLONE FREDDY	7,475	0	(7,475)	0	0
ISRAEL/PALESTINE APPEAL	1,020	1,152	(1,140)	(1,032)	0
GAZA/LEBANON APPEAL	0	50,305	(50,072)	1,032	1,265
MYANMAR EARTHQUAKE APPEAL	0	63,110	(63,093)	0	17
UKRAINE EMERGENCY	448,024	4,676	(227,901)	0	224,799
	573,684	133,096	(463,680)	0	243,100
Total restricted funds	769,543	691,008	(1,056,163)	0	404,388

Other transfers represent the transfer of Humanitarian Aid funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal. During FY 2024-25, the development aid funds received for Global Relations Initiative ChurchCAN, were reallocated within the partner churches of this initiative based on the revised operational plans agreed with the funder.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

15.2 RESTRICTED FUNDS 20254	BALANCE 01.09.24	INCOME	EXPENDITURE	INTERNAL FUND TRANSFER	BALANCE 31.08.25
	£	£	£	£	£
DEVELOPMENT					
ETHIOPIA	0	21,729	(137,729)	0	74,000
MALAWI	0	4,557	(4,557)	0	0
SIERRA LEONE	0	71,650	(71,650)	0	0
UGANDA	0	0	0	0	0
ZIMBABWE	0	14,061	(14,061)	0	0
LIBERIA	0	173,025	(173,025)	0	0
CHURCHCAN METHODIST CHURCH IN SOUTH AFRICA (MCSA) FOR LESOTHO	20,000	40,000	(18,793)	(571)	40,636
CHURCHCAN CHURCHES OF NORTH INDIA (CNI)	37,000	40,000	(555)	(30,468)	45,977
CHURCHCAN METHODIST CHURCH IN THE CARIBBEAN AND THE AMERICAS (MCCA)	0	80,000	(75,199)	23,928	28,729
CHURCHCAN METHODIST CHURCH IN SIERRA LEONE (MCSL)	3,504	0	(10,615)	13,628	6,517
OPM EXCH RATE DIFFERENCE	(13,344)	0	0	13,344	0
	47,160	635,022	(506,184)	19,861	195,859

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

HUMANITARIAN					
JORDAN	30,000	0	(29,696)	(304)	0
REFUGEE APPEAL	0	90	0	(90)	0
EMERGENCY RELIEF FUND	50,000	21,760	0	(56,251)	15,509
EAST AFRICA APPEAL	72,113	5,433	(59,309)	0	18,237
PAKISTAN FLOODS	0	81	0	-81	0
BANGLADESH	0	10,000	(9,390)	394	1,004
SYRIA-TÜRKIYE EARTHQUAKE	119,596	12,820	(50,000)	0	82,416
MALAWI CYCLONE FREDDY	98,449	374	(84,790)	(6,559)	7,474
ISRAEL/PALESTINE APPEAL	0	2,394	(19,706)	18,332	1,020
UKRAINE EMERGENCY	400,240	16,658	(6,874)	38,000	448,024
	770,398	69,610	(259,765)	(6,559)	573,684
Total restricted funds	817,558	704,632	(765,949)	13,302	769,543

Other transfers represent the transfer of Humanitarian Aid funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal. During FY 2023-24, the development aid funds received for Global Relations Initiative ChurchCAN, were reallocated within the partner churches of this initiative based on the revised operational plans with the funder.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

16.1 UNRESTRICTED FUNDS 2025	BALANCE 01.09.24	INCOME	EXPENDITURE	INVESTMENT LOSS	TRANSFERS	BALANCE 31.08.25
	£	£	£	£	£	£
DESIGNATED FUNDS						
FIXED ASSETS FUND	-	-	-	-	-	-
LEGACY EQUALISATION FUND	395,000	-	-	-	(395,000)	-
PROGRAMMES & PARTNERSHIPS FUND	-	-	-	-	495,000	495,000
PUBLIC ENGAGEMENT FUND	-	-	-	-	100,000	100,000
OFFICE AND IT EQUIPMENT FUND	20,000	-	-	-	-	20,000
	415,000	-	-	-	200,000	615,000
GENERAL FUNDS						
GENERAL RESERVES	793,348	2,114,230	(1,864,280)	-	(200,000)	843,298
TOTAL UNRESTRICTED FUNDS	1,208,348	2,114,230	(1,864,280)	-	-	1,458,298

16.2 UNRESTRICTED FUNDS 2024	BALANCE 01.09.23	INCOME	EXPENDITURE	INVESTMENT LOSS	TRANSFERS	BALANCE 31.08.24
	£	£	£	£	£	£
DESIGNATED FUNDS						
FIXED ASSETS FUND	2,893	-	(2,893)	-	-	-
LEGACY EQUALISATION FUND	795,000	-	(400,000)	-	-	395,000
PROGRAMMES & PARTNERSHIPS FUND	134,026	-	(134,026)	-	-	-
OFFICE AND IT EQUIPMENT FUND	37,483	-	(17,483)	-	-	20,000
	969,402	-	(554,402)	-	-	415,000
GENERAL FUNDS						
GENERAL RESERVES	589,291	1,825,029	(1,650,502)	29,530	-	793,348
TOTAL UNRESTRICTED FUNDS	1,558,693	1,825,029	(2,204,904)	29,530	-	1,208,348

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

DESIGNATED FIXED ASSETS FUND

This fund represents the unamortised carrying value of unrestricted fund fixed assets.

LEGACY EQUALISATION FUND

This fund was set up during the financial year 2020-21 to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. Due to the reduced legacy giving in FY 2023-24, during 2024-25, the charity released the remaining £395k for future programmatic work as well as in building the capacity of our partners.

PROGRAMMES & PARTNERSHIPS FUND

During 2024-25, the charity reallocated £395k from Legacy equalisation fund and £100k from General reserves to this fund for inflationary increases and for future sustained and deepened impact of our charitable activities in line with the new strategy.

PUBLIC ENGAGEMENT FUND

The charity set aside £100k to support our fundraising outreach to broaden our supporter base and increase brand awareness for future income generation in line with the new strategy.

OFFICE AND IT EQUIPMENT FUND

The fund was set up to cover office and IT equipment costs. There were no movements in this fund during the year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

17. RELATED PARTIES AND ULTIMATE PARENT UNDERTAKING

During the year the charity received donations from Trustees of £5,973.41 (2024: £1,603)

On 1 September 2021, the charity acquired Y Care International, a charitable company with charity number 1109789 and company number 3997006. Y Care International works through partnership alongside global YMCA neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities. Y Care International is not consolidated by All We Can, rather consolidation is carried out by the ultimate parent company, The Methodist Church in Great Britain (MCB) charity registration number 1132208, and the accounts of both are included in the consolidated accounts of MCB.

This collaboration came to an end during FY 2024-25 on 31st March 2025. From 1st April 2025, there was a new collaboration agreement between Y Care International and YMCA England & Wales.

A summary of the financial statements of Y Care International for the year ended 31 March 2025 is as follows:

		£
STATEMENT OF FINANCIAL ACTIVITIES	TOTAL INCOME	111,866
	TOTAL EXPENDITURE	192,746
	NET MOVEMENTS IN FUNDS	(80,880)
	TOTAL FUNDS BROUGHT FORWARD	537,567
	TOTAL FUNDS CARRIED FORWARD	456,687
BALANCE SHEET AS AT 31/3/25	CURRENT ASSETS	585,467
	CURRENT LIABILITIES	101,956
	LIABILITIES OVER ONE YEAR	26,824
	NET ASSETS	456,687
CHARITY FUNDS AS AT 31/3/25	RESTRICTED FUNDS	632
	UNRESTRICTED DESIGNATED FUNDS	100,000
	UNRESTRICTED GENERAL FUNDS	356,055
	TOTAL FUNDS	456,687

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)

The Trustees' Report and Financial Statements for Y Care International are filed at the Charity Commission and Companies House

During the year the charitable company: -

- Total recharge cost due to All We Can was £44,805 (2024: £519,784), other direct costs of Y Care International paid by All We Can were £4,265; total costs paid were £325,000 (2024: £559,496 paid); All We Can supported an independent examination of Y Care International Statutory Accounts up to end of 31st March 2025 (7 months) in July 2025 for which All We Can invoice Y Care International for £3,853 for the staff time spent to support that. The balance due to All We Can at 31 August 2025 was £8,118 (2023: £261,376)
- Received recharged costs from Y Care International was nil (2024: nil). The balance due from Y Care International at 31 August 2025 was nil (2024: nil)

The charity is controlled by The Methodist Church in Great Britain (MCB) and the accounts are included in the consolidated accounts of MCB. MCB has the charity number 1132208 and its principal purpose is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It exercises its control by appointing the trustees of the charity. The MCB Consolidated Report and Accounts can be obtained from the Charity Commission.

During the year the charity:

- received restricted grant income of £134,400 (2024: £179,200) from MCB; and
- received donations was nil (2024: nil) from MCB; and
- made payments to MCB in respect of (a) other costs incurred by MCB on behalf of the charity of £2,282.30 (2024: £3,687), and (b) reimbursement for the charity's staff costs of £1,223,517 (2024: £1,393,665). The balance due to MCB at 31 August 2025 was £1909 (2024: £940).

There were no other related party transactions in the current or preceding year.

**THANK
-YOUS**



METHODIST FAMILY

As the Relief and Development arm of the Methodist Church, Methodist individuals, churches and institutions remain our primary source of regular income and we are particularly grateful to the substantial support and partnership :

THE WORLD DEVELOPMENT & RELIEF COMMITTEE OF THE METHODIST CHURCH IN IRELAND
THE METHODIST INSURANCE FUNDS
METHODIST WOMEN IN BRITAIN
THE WORLD MISSION FUND OF THE METHODIST CHURCH IN BRITAIN
CHIESA VALDESE (UNION OF METHODIST AND WALDENSIAN CHURCHES)
UNDER THE ITALIAN 'OTTO PER MILLE' ARRANGEMENTS
CHURCH CAN - GLOBAL RELATIONSHIPS METHODIST CHURCH IN BRITAIN

WELCOME AND SIGNIFICANT SUPPORT WAS ALSO RECEIVED FROM OUR FOLLOWING KEY STAKEHOLDERS:

TRUSTS & FOUNDATIONS

CORPORATES

BENEFACT TRUST
METHODIST CHAPEL AID

LEGATORS

WE ARE TRULY GRATEFUL TO ALL THE AMAZING PEOPLE WHO LEFT US A GIFT IN THEIR WILL.

PARTNERS

ADDIS HIWOT REHABILITATION AND REINTEGRATION ASSOCIATION (AHRRA)
ADHENO INTEGRATED RURAL DEVELOPMENT ASSOCIATION (ADHENO)
ADOLESCENT GIRLS LITERACY + (AGLIT+)
ADVOCACY MOVEMENT NETWORK (AMNET)
ALEM BIRHAN SELF HELP COMMUNITY BASED DEVELOPMENT ASSOCIATION (ABSHCBDA)
BOLIPARA NARI KALYAN SOMITY (BNKS)
BUKEDI BEEKEEPERS ASSOCIATION (BUBA)
CAMP FOR PEACE LIBERIA (CPL)
CENTRE FOR GENDER AND COMMUNITY DEVELOPMENT ZIMBABWE (CGCDZ)
CHURCHES ACTION IN RELIEF AND DEVELOPMENT (CARD)
CHURCH OF NORTH INDIA (CNI)
COMPASSION PROTESTANT SOCIETY (CPS)
CONCERN FOR CHILDREN AND WOMEN EMPOWERMENT (COFCAWE)
DEPARTMENT OF SERVICES TO PALESTINIAN REFUGEES (DSPR)
EAGLES RELIEF AND DEVELOPMENT PROGRAMME

INTERNATIONAL (EAGLES)
EFFICIENT RESEARCH AND DEVELOPMENT INSTITUTE (ERDI)
EGLISE MÉTHODISTE D'HAITI (EMH). DISTRICT OF MCCA.
FIRST AFRICAN BICYCLE INFORMATION ORGANISATION (FABIO)
FOUNDATION FOR ACTIVE CIVIC EDUCATION (FACE)
HEALTH EDUCATION FOOD SECURITY ORGANISATION (HEFO)
HELP FOR PERSONS WITH DISABILITY ORGANISATION (HPDO)
LOCAL INITIATIVES AND DEVELOPMENT AGENCY (LID AGENCY)
LUTHERAN WORLD FEDERATION (LWF)
MAMIE FOUNDATION
MEDAIR
METHODIST CHURCH IN THE CARIBBEAN AND THE AMERICAS (MCCA)
METHODIST CHURCH OF SOUTHERN AFRICA (MCSA)
METHODIST DEVELOPMENT AND RELIEF AGENCY (MEDRA)
PIKIN-TO-PIKIN MOVEMENT (P2P)
RURAL HUMAN RIGHTS ACTIVISTS PROGRAMME (RHRAP)
SELF-HELP INITIATIVE FOR SUSTAINABLE DEVELOPMENT (SHIFSD)
SUSTAINABLE MULTI-SECTORAL ACTIONS FOR DEVELOPMENT (SMAD)
THE JERUSALEM PRINCESS BASMA CENTRE (JPBC)
UNITED METHODIST CHURCH (UMC) ROMANIA
UNITED METHODIST CHURCH (UMC) UKRAINE
ZUBO TRUST

ALL WE CAN IS COMMITTED TO SERVING COMMUNITIES FACING POVERTY, INJUSTICE, AND CRISIS.

As a charity rooted in Methodist values, our work is guided by a clear public benefit: to support people in vulnerable situations through sustainable development, humanitarian aid, and advocacy.

In fulfilling our charitable objectives, we work in partnership with local organisations to deliver practical support and long-term solutions.

This year, our programmes have provided emergency relief in conflict and disaster zones, strengthened community resilience, and promoted justice through locally-led initiatives.

Our strategy prioritises lasting impact, ensuring that our resources are used effectively to benefit those most in need and contribute to a fairer, more equitable world.

THE METHODIST RELIEF AND DEVELOPMENT FUND

England & Wales - Charity number 291691

Accounts



**ALL
WE
CAN**

2023-24 ANNUAL REPORT

SHIFSD - Tom Price

Trustees' Report and Financial Statements

Year Ended 31 August 2024

Vision and Values

Vision

Every person's potential fulfilled.

Mission

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Who we are

All We Can has served the most marginalised on earth for the last nine decades – since a group of Methodists answered the call of refugees in Europe, in the 1930s. Our story is about the inherent value and potential in all people. Whether children are fleeing tyranny, communities are facing extreme poverty, or families are hit by disaster, we answer through partnering with local innovators, projects and churches to unlock communities' potential.

What we do

We work with the very poorest communities, and have developed a reputation for doing development differently: pioneering sustainable, locally-owned solutions in response to John Wesley's call to: 'Do all the good you can, by all the means you can, in all the ways you can, in all the places you can, at all the times you can, to all the people you can, as long as ever you can.'

Our values

All We Can is motivated by Christian principles and is an integral part of the Methodist family. We work with people of all faiths and none.

In summary, our guiding values are:



Love

the oxygen of our movement, which enables meaningful relationships and actions.



Collaboration

working together in solidarity and partnership, not control.



Integrity

personifying honesty, transparency and accountability.



SHIFSD

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Message from the Chief Executive

ALL
WE
CAN

At the heart of All We Can is our commitment to being locally led and doing development differently in a way that sees power being put back into the hands of communities. We intentionally model a very different approach from other charities. Having worked in several humanitarian and social justice organisations over the past 30 years, I have a personal commitment to leading change and seeing progress in the sector, which is why I was delighted to step into the role of CEO in September 2024

Over the past year, we have realised that our mission is more relevant than ever. We live in a world impacted by increasing conflict, rising costs of living, growing prevalence of hunger, and the continuing climate emergency. In addition, the bolstered support of nationalist and populist governments and the ever-shrinking civic space means that recent progress in upholding human rights and freedoms is being rolled back, further deepening inequality and destabilising our planet

We have held firm to the core principles of our locally led partnering model and approach, whilst continuing to learn, and to evolve it. This involves ongoing capacity strengthening, focussing on partnerships not projects, and relationships not contracts. Securing unrestricted funding is critical for allowing partners to more closely meet the priorities of communities, and flexible funding allows greater responsiveness to changing community needs. Trust remains the bedrock of these partnerships. Local Country Representatives have stepped into a stronger partnership management role, importantly placing support and decision making closer to partners and the point of impact.

The past 12 months have been challenging for the organisation too, facing volatility and uncertainty. Important work was undertaken to rationalise our cost base, adapt our operations to be more effective and efficient, strengthen our finances, better understand our income and mix, find meaningful ways to support partners, and build a healthier organisational culture committed to wellbeing. A significant contribution has been the addition of Goal 4 to our strategy – to model a healthy organisational culture in which our people thrive and live out our values. Organisational strengths have been protected and provide solid foundations on which to build, and we know we need to start growing our contributions to partners.

On the front cover is Cynthia. I have been inspired by Cynthia's journey of transformation – from the streets of her hometown in Liberia to running her own business. A real example of where 'Charity Begins at Home'. This transformative work is only possible because of your faithful support. I trust that our Annual Report will encourage and inspire you too!



David Thomson
Chief Executive Officer



Message from the Chair of Trustees

ALL
WE
CAN

As we begin 2025, and we reflect on what has been quite a challenging year, I would like to start by saying what a privilege it has been to serve another year as Chair of Trustees of All We Can. Driving forward our shared mission of doing development differently has not been straightforward in the face of global crises, cost of living challenges and significant internal change. But as this report shows, All We Can has encountered each challenge with a flexible approach. It has been a year of learning and development for us as well as our partners.

Before we look ahead to the next financial year, I'd like to extend my heartfelt gratitude to all the staff at All We Can for their hard work, adaptability and positivity, to the trustees for navigating us through challenging times, and to our partners for ensuring that communities are always at the centre of decision making. Our partners have been always ready to find and implement sustainable solutions and new ways of working to make every penny count.

I am also truly grateful for the continued support and encouragement of our wonderful family of donors from the Methodist Church and beyond.

On behalf of the trustees, I am delighted to welcome David Thomson as our new CEO. His leadership and expertise are already making an impact at All We Can, together with his dedication to our partnership approach. His appointment comes at an important juncture, as we embark on the next phase of our strategic development. We are committed to further developing our relationships with our partners and our family of donors, as we respond together to the need to sustain livelihoods in the midst of global political turbulence and the unjust impact of climate change.

Chris Sutton

Chris Sutton
Chair of the All We Can Board of Trustees



Report of the Trustees

Legal Statement

We present the annual report and financial statements of the charity for the year ended 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, and comply with the charity's governing document, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

Our approach, strategy and objectives

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Our organisation goals are:

1. To create a legacy of resilient, thriving and impactful local partners.
2. To inspire and invest in a wealth of diverse supporter relationships that resource and grow the All We Can movement.
3. To leverage greater impact in the wider world through collaboration and influence.
4. To model healthy organisational culture in which our people thrive, and we live out our values.

Achievements and performance

The number of people reached indirectly through partners long-term develop programmes:

1,193,469

83,266

people (51% of which female) directly benefited from programmes and humanitarian aid support provided by All We Can in 2024/24, including 21,884 youth (17 years and below)¹

All We Can continued long-term development partnerships with 28 local NGO partners in our 6 priority countries; Ethiopia, Liberia, Malawi, Sierra Leone, Uganda and Zimbabwe, including providing seed grants to 8 newer partners in Sierra Leone (3), Liberia (4) and Uganda (1).

This year also marked graduation for one of our church partners, supported in collaboration with the Methodist Church of Britain's ChurchCAN Programme. Methodist Church Sierra Leone (MCSL) was supported to carry out an evaluation and learning review as well as develop a new 5-year Strategic Plan for 2024-2029 before graduating partnership. All We Can continues to walk alongside our three remaining ChurchCAN partners, Methodist Church in the Caribbean and the Americas (MCCA), Methodist Church of Southern Africa, and Church of North India. Recognising the protracted nature of the Syrian and Rohingya refugee crises, our support for partners working in Jordan and Bangladesh respectively continued with a focus on longer-term support.

Over the following pages, you will discover how All We Can has embodied its partnership approach in all aspects of its work during the past year and how we are building on the lessons learnt this year.

¹ cumulative total, based on results from partners most recently completed financial year

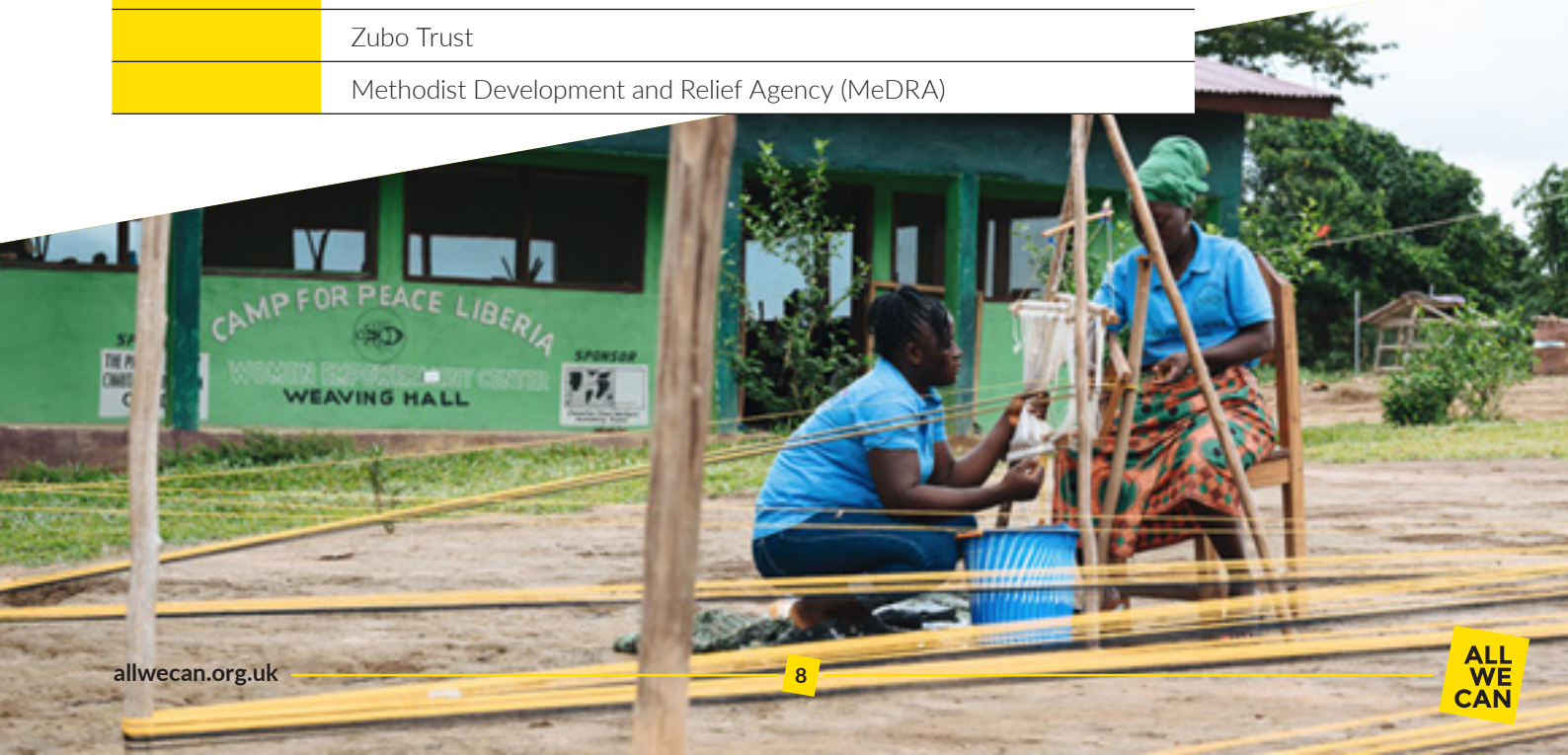
Working relationally with partners

All We Can Priority Countries and Development Partners 2023–24

Country	Partner Organisation
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)
	Adheno Integrated Rural Development Association
	Alem Birhan Self Help Community Based Development Association
	Help for Persons with Disability Organisation (HPDO)
Liberia	Camp for Peace Liberia (CPL)
	Self-Help Initiative for Sustainable Development (SHIFSD)
	Rural Human Rights Activists Programme (RHRAP)
	Efficient Research and Development Institute (ERDI)
Malawi	Eagles Relief and Development Programme International (Eagles)
	Churches Action in Relief and Development (CARD)
	Adolescent Girls Literacy + (AGLIT+)
Sierra Leone	Foundation for Active Civic Education (FACE)
	Pikin-to-Pikin Movement (P2P)
	Advocacy Movement Network (AMNet)
Uganda	Mamie Foundation
	Sustainable Multi-sectoral Actions for Development (SMAD)
	First African Bicycle Information Organisation (FABIO)
	Bukedi Beekeepers Association (BuBA)
Zimbabwe	Concern for Children and Women Empowerment (COFCAWE)
	Centre for Gender and Community Development Zimbabwe (CGCDZ)
	Health Education Food Security Organisation (HEFO)
	Local Initiatives and Development Agency (LID Agency)
	Zubo Trust
	Methodist Development and Relief Agency (MeDRA)

‘I would say it’s one of the best partnerships that I’ve experienced in the development sector. I’m being honest with you, because elsewhere, definitely, it’s a different story.’

– Elliot Vengesa, Executive Director, CGCDZ (Zimbabwe)



Agile, efficient and relational funding and grant making

All We Can understands that the current aid system is broken because the priorities of donors and international organisations often override the priorities of communities.

Unrestricted flexible funding remains a cornerstone of our partnership approach. While donor funds meet needs in communities, these do not always align with the needs that communities themselves prioritise; needs that are internally generated and owned. **Local organisations are often caught in the middle – understanding local priorities, but hamstrung by the demands and priorities of their donors. Unrestricted funds allow partners to meet more closely the priorities of communities.** Whatever priorities partners and their communities choose to focus on, All We Can holds our partners accountable to through comprehensive reporting, monitoring and auditing processes. Partners can use All We Can funding to recover the full costs of programme delivery. Unfortunately, other donor grants often don't provide enough money for running costs, which is unsustainable. This means our grants often have to subsidise overheads and staff salaries. Our grants are also used as the local contribution which leverage larger donor grants. Further, as the needs in communities change due to unforeseen circumstances, partners are able to negotiate changes with All We Can, facilitating greater responsiveness to the reality of shifting community needs.

All We Can's grant making in 2023/24 has however been challenging. Following a decline in our own legacy income, and a sector heavily impacted by the cost-of-living crisis, All We Can was forced to decrease the amount of grant funding we had committed to partners midway through the year. We are extremely appreciative of all our partners who have shown us the true meaning of partnership, responding with empathy, grace and prayers. We supported partners to adjust their operations plans, encouraging partners to, as always, use All We Can funding strategically to leverage other donors funding and cover staff and core costs as needed. The months since have not been easy, but the process has provided All We Can with invaluable insights into the vulnerability of our partners' financial sustainability. Supporting partners to become resilient in this area, by diversifying their income bases, writing powerful proposals and designing social enterprises was already a key focus of our capacity development support to partners, but the experience of this year has served to not only reaffirm how important this is, but also helped All We Can prioritise this support to partners now and in the coming years.

Based on feedback All We Can received from partners during our midterm review last year, the Programmes team and partner representatives nominated by colleagues from each country formed a working group tasked with co-creating a new and simplified annual planning and reporting process as well as new templates to ensure these are improved based on partners' feedback. This streamlined the process while still serving as a tool for partners to plan and report around their strategic objectives, not just All We Can's funding. A new process and templates will be piloted by partners during the upcoming annual planning and reporting cycle between November to December 2024.

Supporting our partners' capacity development



All We Can does not implement programmes directly with communities, but rather works with and through local partners. Our approach therefore seeks to support these local organisations to become resilient so that they can continue to meet the needs communities and their countries at large for many years to come – long after All We Can exits. All We Can does this by adopting a comprehensive organisation development approach to develop the capacity of its partners. **Capacity development is as important as funding for development programmes** and in some cases, more important because our grants are small and serve to support partners in areas that other donors are not traditionally interested in.

It has been a difficult year and the dramatic cuts to partners' usual budgets has meant that capacity development efforts have in most cases been curtailed, although our country representatives have been able to step in and provide capacity development support on an ad hoc basis in the meantime. For example, our country representative in Sierra Leone, Tom Menjor, provided capacity support to one partner to conduct a baseline study using a digital tool (KoboCollect) for a project they have just been awarded from another donor. This saved the organisation £5000 which could be repurposed for project activities, and also built their capacity.

Capacity support for partners focused on two main areas this past year; strategic planning and financial sustainability. Traditional All We Can budgets for partners' strategic planning were protected, since they represent the central document around which our partnership MOUs, relationship and support are based. A number of partners developed new 5-year strategic plans, including organisational development (OD) plans. Having last year brought these processes in-house, we continue to refine the methodologies for these, moving from what were largely external, expert methodologies to an approach where partners participated in the design, implementation and write-up; meanwhile continuously building our country representatives' capacity to facilitate these plans, who used their deeper knowledge of partners to accommodate the process to individual styles and capacities. Feedback from both partners and country representatives was that the refinements continue to transfer **increasing ownership and confidence to partners** and, just as importantly, that partners now refer much more often to their strategic plans in the year-to-year planning and operations.

Meanwhile, we continued to engage all partners in **developing financial sustainability strategies and plans to guide fundraising efforts** and inform capacity needs to support their long-term organisational sustainability, even after our partnership ends. In fact, these efforts were deepened because of the partner grant cuts, due to the immediacy of financial threats faced by both partners and All We Can; whilst support to partners for this area could be largely carried out remotely and, as such, did not require enabling budgets.

This has taken two main forms: the first saw us pivoting the role of two members of the Programmes team to include production of restricted funding applications to both large and small trusts and foundations, on behalf of our partners, supplementing the ongoing efforts of the Public Engagement team. One significant benefit was the active identification and sharing of in-country funding opportunities with partners; as well tasking country representatives to work with and support partners as appropriate, whether interpreting guidelines, review proposals or even accompanying partners when requested to funding interviews. The second benefit was that these applications, especially the larger, more technical ones, are **being developed hand-in-hand with partners**, with the feedback being that they are obtaining significant exposure to grant-writing as a result.

The overall benefits have been unexpectedly positive, and have validated and reinforced belief in our partnership approach: partners have boosted their grant fundraising knowledge, competency and confidence in the process; our relationships with partners have been further strengthened, given financial disclosures require high levels of trust, whilst we as All We Can have a much deeper understanding of the financial positions, plans and thinking of our partners which means we are in a better place to give the most appropriate support we can. One of the most important discoveries made is that, generally, the financial positions of our partners are more precarious than we had previously understood, which means a redoubling of our efforts in the coming year.



Strategic Plan

Our Ethiopian partner Adheno's Board Chairperson Solomon Bekure PhD gave the following feedback regarding their new Strategic Plan, facilitated by All We Can's country representative, Ayele Ashagre:

“ADHENO 2025-2029 Strategic Plan (SP) is a very well thought out and well-prepared document. It is the best of all the SPs I have seen prepared for ADHENO in the past. Hiring consultants to do the job would not have produced a superior document. On behalf of the ADHENO Board members and myself, I would like to recognize the invaluable contribution of Ato Ayele Ashagre of All We Can and ADHENO staff in producing such a commendable SP. I would also like to recognize Dr. Yared Amare, Board member of ADHENO, for lending his input and support to the team. Congratulations to all of them.”

ChurchCAN

The Global Relationship Team (GRT) of the Methodist Church in Britain (MCB) and All We Can are collaborating through the ChurchCAN programme to strengthen selected global Methodist partner churches' capacity to fulfil their God-given mission and effectiveness as agents of change in their local contexts. The ChurchCAN programme seeks to provide partner churches with organisational and leadership support and resources that help them become resilient and increasingly self-sufficient. The programme is financed by the World Mission Fund of the MCB, with oversight by the GRT, designed and executed by All We Can, adopting our organisation development approach. Notably, this year was the first year since one of the four ChurchCAN partners, Methodist Church in Sierra Leone, graduated partnership (in August 2023).

Country	Partner Church
Caribbean and Americas	Methodist Church in the Caribbean and Americas (MCCA)
India	Church of North India (CNI)
Southern Africa	Southern Africa Methodist Church of Southern Africa (MCSA)

Methodist Church of Southern Africa (MCSA)

The MCSA Lesotho process towards becoming a self-sustaining district was re-ignited after it had stalled for a while, through a series of interventions that have enabled ownership and active participation of the church members. The interventions included an initial workshop that brought together representatives of youth, women and ministers from all the circuits. This workshop helped the representatives to have a shared understanding of the entire process that will lead up to the strategic planning process for the church in Lesotho. It also provided an opportunity for them to make their contributions, and input on the process based on what will work best in a local context. The representatives also formed a core team that has taken up the role of steering the process

“It has been a fruitful exercise because Lesotho people were given a chance to explore and self-diagnose.”

until the strategic plan is complete. As the core team, they contributed to the content of the tools and methodology for the church self-assessment process that was meant to enable the church to identify its capacity strengths and needs. The core team conducted the self-assessment through interviews and focus group discussions with different church groups in each circuit. This was followed by a second workshop in which they collectively analysed the results of the data that they collected. This analysis helped the church identify areas in which it is doing well, and where it is experiencing difficulties or not doing very well, as well as the possible implications with regard to its desire to become self-sustaining. The two processes so far have left the church in Lesotho feeling a sense of ownership, energised and challenged to work towards their strategy next year.

“Lesotho people love their country and their church and are now ready to embark on the journey of change.”

Church of North India (CNI)

In August 2022, All We Can's funding support to CNI was paused, and unfortunately this year has seen no change to this situation although we continue to offer limited capacity support where possible. There is a concerning level of political retaliation against churches in some parts of India, and CNI has been deeply affected by this, with some leadership being arrested without warrant and held in prison without trial. Jabalpur Diocese bank accounts remain frozen as a result and All We Can, together with Global Relationships has ringfenced its grant to CNI in the hope the situation will improve. All We Can continues to provide morale and prayer support for CNI's strategic plan coordinator and monitor the situation. Additionally, we are supporting CNI with a wide solidarity network.



The Methodist Church in the Caribbean and Americas (MCCA)

The MCCA consists of 8 districts spanning 27 countries, 7 languages and 16 currencies, with a community of over 62,000 members in over 600 congregations which are served by 170 pastors.

All We Can are supporting the MCCA with the implementation of their 'Unified Strategic Direction' (USD) strategy. This year marked the third year of the USD's implementation. MCCA have undertaken activities including producing a draft candidates' manual to be presented to the Connexional conference, developing the final draft of the MCCA Connexional safeguarding policy, coupled with sensitisation materials, upgrading the Sherlock Hall for income generating opportunities, and translation services (the latter of which was identified and prioritised through the previous annual reflection and planning workshop in Panama).

In June, All We Can facilitated a mid-term review with the MCCA steering committee and the presiding bishops from the eight MCCA districts in Georgetown, Guyana. In this workshop, MCCA reflected on the implementation of the strategic plan so far, including identifying successes and challenges, revision to their measurement plan, and prioritising for the remainder of the USD strategy.

Walking alongside our partners during protracted crises

Last year, All We Can continued addressing the needs of Syrian and Rohingya refugees.

In Bangladesh, after the decision of our partner, DanChurch Aid (DCA), to exit the country, we developed a new partnership with a local organisation, Bolipara Nari Kalyan Somity (BNKS). In the continuity of DCA's programmes, BNKS is ensuring refugees in Cox's Bazar refugee camp have access to quality education.

Meanwhile, in Jordan, All We Can kept supporting the Lutheran World Federation (LWF)'s daycare centre providing educational and psychosocial support activities to 3-5-year-old children in Zaatarı Refugee Camp, as well as a sewing workshop, which allows Syrian women to generate income while working on products in high demand in the camp including baby baskets and cloths, school uniforms and bags, sanitary pads, and tote bags. These products were then distributed to the households most in need in the community.

Working together during humanitarian emergencies

Our emergency response work remains a critical part of our organisational impact. By providing grants to use specialist responders and undertaking situational analysis, we responded to various disasters and emergencies in the past year. Our decision to act is based on the premise of added value.

Our joint Ukraine emergency appeal response with the Methodist Church in Britain (MCB) has to date supported several humanitarian partners to provide vital housing, medicine, mental health, cash assistance and psychosocial support either within Ukraine or a surrounding country supporting Ukrainian refugees. As of the end of the 2023/24 financial year, £500,000 has been committed and used by our partners.

In May, All We Can and MCB, conducted a joint visit to Ukraine and Romania to visit United Methodist Church (UMC) Ukraine and UMC Romania to understand what support the two organisations have been providing for Ukrainian citizens seeking refuge, and their aspirations. Recommendations from their visit were brought before representatives from All We Can and MCB for discussion and agreement in principle was granted for the recommendations put forward. All We Can and MCB will now work together with both UMC Ukraine and Romania, to implement their proposed activities with funding from the joint appeal.

In August, All We Can visited international humanitarian assistance partner Lutheran World Federation (LWF) in Poland to understand what their future priorities were for supporting Ukrainian refugees. All We Can had previously supported LWF Poland in 2022 with Multi-Purpose Cash Assistance (MPCA), medical support, food assistance, child comfort kits and child friendly spaces. All We Can and MCB will review the LWF Poland Programme in the new financial year, including a discussion on committing additional funding from the Joint Ukraine Appeal.

We continued to respond to our regional East Africa appeal in Ethiopia and Somalia. In Ethiopia, we supported Dan Church Aid (DCA) undertake a MPCA programme for drought-affected households. MPCA is preferable over specific relief items (such as food and non-food items) as it gives households the freedom of choice as to what the grant is utilised for. It is a more dignified approach to relief. In addition, the ability to choose can lessen the reliance on negative coping mechanisms, such as selling livestock to purchase much needed relief items, as was the objective of this programme.

In Somalia, we supported LWF to improve household food security through climate-friendly income generating activities, including the production of energy saving stoves and a tree nursery, coupled with the promotion of peaceful co-existence within internally displaced persons (IDP) camps/rural villages and climate change advocacy.



Ukraine
Psychosocial
Support

In Syria, we continued to support LWF, who sought to improve access to education in the aftermath of the 2023 earthquake through the installation of solar lighting at four schools and improve quality of life at home through the provision of solar lighting for students and their families. LWF also provided training on earthquake preparedness and Cholera awareness in the city of Aleppo.

The 2023/24 financial year witnessed the onset of the Israel-Palestine conflict. All We Can was able to support both DCA and LWF Jerusalem Programme respond to the immense needs in Palestine through one small grant to each organisation. Activities included patient support associated with a hospital in East Jerusalem (LWF) and a contribution towards DCAs multifaceted response, which included distribution of food, MPCA support where possible, hygiene kits and blankets, and group cash transfers to civil society actors.

The table below captures the main grants provided to our International Humanitarian Action Partners in 2023-24.

Country	Emergency Type	Partner	Response Activities	Project Participants ²	Response period
Syrian Refugees [Jordan]	Protracted Emergency	LWF	Increased sense of self-confidence, emotional and psychosocial wellbeing of refugee children and parents by accessing early childhood education at the Smurf Center; Improve household resilience by increasing heads of household's economic opportunities and alleviating certain non-recurring expenses; Increased awareness on protection topics of communities in Mafraq governorate.	1613	01/04/2024 - 31/12/2024
Rohingya Refugees [Bangladesh]	Protracted Emergency	BNKS	Provision of supplies for students (school bags, water bottles, umbrellas); Provision of supplies for teachers (bags, umbrellas); Procurement of supplies for 8 centres (fire extinguishers, fans, mats, solar with batteries); Refresher training for teachers using appropriate curriculum; Organise awareness sessions (4 x 8 centres) on Health, nutrition, PSEA, child protection, and livelihood with 240 caregivers; Train 8 centres management committees on ECD-CBLF LC curriculum and management; Organize joint monitoring field visit/liaison; Organized child rights day / child week by engaging education sectors actors in the camp.	496	01/09/2024 - 29/02/2025
East Africa (Somalia)	Drought (slow-onset)	LWF	Train & support drought affected communities (women, youth groups) on the production of energy-efficient stoves and tree nursery; Communities and relevant government authorities are trained on conflict resolution mechanisms and climate change advocacy; 40 people (20M + 20F) provided with materials and taught to make energy-efficient stoves 40 people (20M + 20F) provided with materials and taught to cultivate tree nurseries;	500	11/12/2023 - 11/06/2024
East Africa (Ethiopia)	Drought (slow-onset)	DCA	Multi-Purpose Cash Assistance	1400	15/01/2024 - 15/04/2024
Syria Earthquake Response	Earthquake (fast-onset)	LWF	Solarization of Schools; Provision of NFI Kits containing solar lamps and torches; Training on Maintenance of Solar Power Systems; Teachers trained on utilising Solar-powered technology for teaching and learning purposes.	850	01/11/2023 - 31/12/2024
Israel - Palestine	Conflict	DCA	Pooled fund: Distribution of Food and Non-Food Items (NFIs); Material support to churches, community centres and informal shelters in Gaza hosting displaced families; MPCA to families displaced or otherwise affected by conflict to enabling coverage of basic needs; Provision of essential protection services; Emergency WASH support to enable access to drinking water and sanitary facilities; Group Cash Transfers to civil society and community-led crisis responses.	1094	07/10/2023 - 31/03/2024
Israel - Palestine	Conflict	LWF-JP	Patient support associated with Augusta Victoria Hospital in East Jerusalem	93	24/11/2023 - 20/05/2024

² Project Participants at the time grant approved (forecasted). Actual Project Participants may differ depending on change in context, informed through progress and final reports.

Partnering with communities in Disaster Risk Reduction (DRR)



All We Can have an ongoing focus on building resilience, with a key focus of our work being on Disaster Risk Reduction (DRR), DRR seeks to ensure both response and subsequent recovery and rebuilding doesn't just hold people over until the next disaster (returning to pre-disaster levels of risk and vulnerability), but rather enables and supports solutions that will withstand them.

In Malawi, our four local partners (AGLIT+, CARD, FACE and Eagles) continued to walk alongside communities in the aftermath of Cyclone Freddy which caused widespread flooding in March 2023. In the previous financial year, we supported these partners to repurpose their development grants for emergency response. This financial year, the focus has been recovery,

mitigation and prevention of risk to life and livelihoods associated with cyclones. Activities included dredging of the riverbed and embankment strengthening and rehabilitation; the establishment of tree nurseries and community woodlots; the procurement of drought resilient crop seeds and training in climate resilient agricultural practices; the establishment of early warning systems; and the procurement and planting of bamboo and vetiver grasses (fast growing, providing stability to soil structures and income generating opportunities).

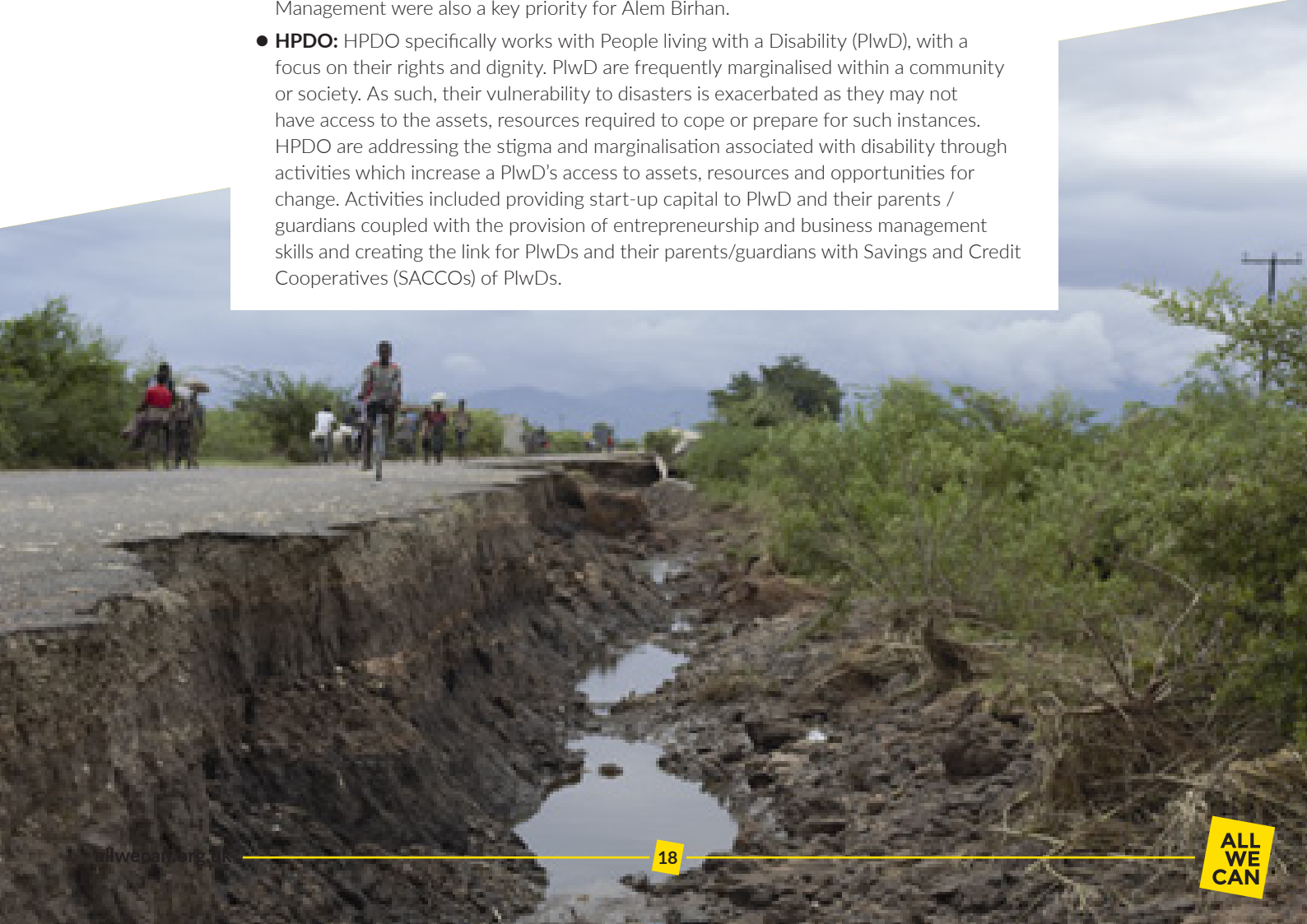
The following table captures details of the four DRR-specific grants.

Country	Context	Partner	DRR Activities	Total No. Participants	Period
Malawi	Tropical Cyclone (fast-onset)	AGLIT+	Dredging 700M of Lalanje River; Training community members in Tree nursery Management and Tree planting techniques; Establishment of a community tree & Vetiver nursery; Distribution of Tree seedlings to community members; Planting 3000 Trees in woodlots and along riverbanks; Planting of Vetiver grass along riverbanks and streams; Training lead Farmers in Modern and Climate Resistant Farming Technologies; Provision of drought resistant crops seeds and fertiliser to farmers; Training community members in goat management; Provision of goats to community members	1279	01/01/2024 - 31/05/2024
Malawi	Tropical Cyclone (fast-onset)	FACE	Establish 2 community nurseries of 15,000 seedlings of Neem, Grecedia, Msangu, Mbawa, and Sangowa tree varieties of trees for riverbank rehabilitation; Procure and facilitate planting of 10,000 tree seedlings of the same varieties; Procure and facilitate planting of 5,000 bamboos for river bank rehabilitation; Procure and plant 10 tonnes of Vetiver Grass for rehabilitation and soil and water conservation; Training on Community based environment management on tree management.	800	01/01/2024 - 31/05/2024
Malawi	Tropical Cyclone (fast-onset)	CARD	Development of an advocacy plan for land degradation and deforestation; Implementation of Advocacy plans in collaboration with District Environment Officer, Land Resources Officer and Relief and Rehabilitation Officer; Tree Planting (Procurement of polythene tubes, Procurement of tree seedlings, Procurement of tools for tree Nursery establishment, transportation and distribution of tree Nursery Materials); Establishment of tree Nursery; Procurement of Early Maturing varieties of crops for rainfed agriculture	2803	01/01/2024 - 31/05/2024
Malawi	Tropical Cyclone (fast-onset)	Eagles	Strengthening of Mthumba riverbanks (sacks, Vetiver Grass, Bamboo, Tree Seedlings, Polythene Tubes); Dredging Mthumba river using Excavator; Training in DRR and Early Warning Systems, Rescue and Evacuation.	2500	01/01/2024 - 31/05/2024

In previous years, we have proudly showcased examples of what Partners across our Priority Countries have achieved in terms of DRR. Unfortunately, due to the significance of grant cuts this year, the majority of those Priority Countries and Partners who have previously focused on DRR with support from All We Can have been unable to fulfil these activities as planned. The DRR Programme in Malawi was possible because of Restricted funding from Otto Per Mille (OPM: the Italian Methodist Church) and the Cyclone Freddy Appeal.

Nevertheless, in Ethiopia, with Restricted funding available from OPM, Methodist Insurance and EJ Spice, Partners were able to undertake the following DRR related activities:

- **Adheno:** Provided 50 quintal improved varieties of Potato seed (a drought-tolerant species of Potato Seed) to improve food security for local small-holder farmers. Adheno also distributed environmentally and economically advantageous tree seeds (148kgs) to central and individual nursery sites and facilitated the production and plantation (transplantation) of about 10,000 tree seedlings for environmental protection and income generation purposes. They also constructed a water supply scheme with three water distribution points (in collaboration with the local government) to create access to clean water for 1046 rural community member and their animals. The scheme helps the community to significantly reduce water-borne diseases and have access to water during the dry seasons when scarcity of water is a big problem;
- **AHRRA:** Provided vegetable seeds for women and family groups to encourage improvement of nutrition (significant in areas affected by Climate Change: the result of which can exacerbate risk to food insecurity and malnutrition). AHRRA also provided nutrition education, specifically for women, and supplementary nutrition food for children;
- **Alem Birhan:** As above, activities focused on improving food security amidst challenging environmental, social and political factors, including provision of improved crop seeds for local small-holder farmers, training on crop and compost production, and Integrated Pest Management (IPM). Alem Birhan also provided improved vegetable and fruit seeds and sought to develop two nursery sites to grow forest seeds for the purpose of land and environmental rehabilitation. Watershed management and Natural Resource Management were also a key priority for Alem Birhan.
- **HPDO:** HPDO specifically works with People living with a Disability (PlwD), with a focus on their rights and dignity. PlwD are frequently marginalised within a community or society. As such, their vulnerability to disasters is exacerbated as they may not have access to the assets, resources required to cope or prepare for such instances. HPDO are addressing the stigma and marginalisation associated with disability through activities which increase a PlwD's access to assets, resources and opportunities for change. Activities included providing start-up capital to PlwD and their parents / guardians coupled with the provision of entrepreneurship and business management skills and creating the link for PlwDs and their parents/guardians with Savings and Credit Cooperatives (SACCOs) of PlwDs.



Case Study

DRR in Malawi



Group Village Headman (GVH) Mwananjobvu stood within the Lalanje River as it was being dredged.

If you ask 'Group Village Headman (GVH) Mwananjobvu what he is looking forward to most, he will tell you he just wants to be able to sleep comfortably in his bed when the rains fall.

"Every time we see rains start to fall, we get scared. We never know what the rains might bring, so we never sleep".

Rainy seasons have become dark times for communities like Mwananjobvu, especially due to recent cyclones. Homes are flooded, crops destroyed, and people are left feeling helpless.

AGLIT+ worked with the community members of Mwananjobvu to identify the vulnerabilities that put communities at risk of disasters and develop interventions aimed at DRR and community resilience. One of the most impactful interventions was the river dredging initiative. The initiative aimed at removing sediments from the riverbed to mitigate against the risk of flooding.

"Seeing the excavator at work was a turning point for us. It wasn't just about removing the sediments; it was about restoring our hope and confidence. We knew that with the river dredged, we would be better protected from future floods".

AGLIT+ engaged a contractor to dredge part of the Lalanje River that runs within the community and has been a source of danger during heavy rains. The community noted that part of the river was heavily sedimented, creating floodwaters and causing destruction.

The initiative was also supported by stakeholders from the district council, including the departments of disaster management, water resources, environment, and public works. Their knowledge and expertise were leveraged to make the initiative a success.

"We are hopeful that now the river has been dredged, we can sleep comfortably in our homes whenever it starts to rain. We are also hopeful that our fields and property will be protected,"

This project has not only safeguarded physical structures, but it has also provided peace of mind to community members. The interventions have also fostered a sense of unity and collaboration within the community, showing that timely and well-coordinated efforts can make a significant difference.

“We are hopeful that now the river has been dredged, we can sleep comfortably in our homes whenever it starts to rain. We are also hopeful that our fields and property will be protected,”

Informing, inspiring and engaging supporters

2023/24 has been a busy year for All We Can's public engagement, with the team both improving existing offerings and developing new routes of engagement.

The change of calendar year saw the transition from our 'Communities in the Driving Seat' campaign highlighting stories from EAGLES in Malawi, to our 'Charity Begins at Home' theme focussing on SHIFSD in Liberia. Charity Begins at Home has challenged people to see this common phrase in a new light – not as an encouragement to ignore poverty outside the UK, but to trust local communities to lead when we engage with them. This has reflected our continued commitment to centre our partnership approach as our unique selling point across our output.

The end of 2023 saw hundreds of churches using All We Can's Harvest resources which for the first time featured a sermon based on community members' own reflections on a passage, and a harvest meal resource developed alongside the Evangelism and Growth Team of the Methodist Church.

Our Extraordinary Gifts appeal returned for Christmas 2023, allowing supporters to order meaningful gifts for loved ones while informing and inspiring people about the work of our partners.

January 2024 saw the first edition of the 'All We Canuary' fundraising challenge. This invited supporters to do all the ____ they can in the month of January, raising for money for All We Can as they went. The blank space reflected the fact All We Can don't tell our partners how to fulfil their potential, so we don't tell supporters how to fulfil theirs. It was great to see the commitment and creativity of All We Can supporters, with the challenges people took on including cycling, singing, and cooking.

Direct mailings have continued to demonstrate the impact of people's support. Four All Together appeals have been sent to regular givers focussing on our partner, The Self-Help Initiative for Sustainable Development (SHIFSD) in Liberia. The latest update of which included a giving form for the first time to encourage supporters to upgrade their regular gift or make a one-off donation.

Two Walking Together appeals were also sent to individuals and churches – one of which focussed on our Emergency Relief Fund, the other focussing on our graduated partners, CDVTA and the Sirjan Foundation.

2023/24 saw the churches and events team engage with new and existing supporters across a number of areas.



Team members attended and participated in events throughout the year – running stalls, workshops, and speaking at key places including the 3Generate youth event, Wholehearted Conference, the Methodist Women in Britain Conference, Cliff Festival, Superintendents Conferences, Methodist Conference, Lionheart Festival, Creation Fest and the World Methodist Conference.

In between festivals and conferences, the team also fulfilled a variety of speaking engagements throughout the year including Sunday services, district synods, circuit meetings, fundraising events, and school visits.

In addition to Harvest, a number of new resources were published to enable more churches to engage with All We Can's work without the need for a visiting speaker. These included a Christingle service, a small service segment introducing Charity Begins at Home, a potato-planting Easter resource, a Lent personal devotional, and a Refugee Week service segment.



Harvest Resources – 2024

Celebrate Harvest with All We Can! This year exploring the theme: 'Charity Begins at Home. Your Home. Their Home. God's Home.'



Harvest is a highlight in the All We Can calendar, and we are humbled by the number of churches that use our resources and support us financially at this time of year. Will you join the 2024 Harvest appeal?

Perhaps most excitingly, a resource called 'Moving the Dial' was produced, which has been endorsed by the Methodist Church as a key resource for Methodist Churches to engage with the Practices of a 'Justice-Seeking Church' – a key strategic focus for churches across the Connexion.

2023/24 also saw a reinvigoration of All We Can's volunteer network – known as Champions. Local points of contact have been identified as a key area of opportunity and growth for the movement. Disparate volunteer types have been unified into a coordinated Champions programme to aid communication and understanding. Upwards of 20 new Champions were recruited to advocate for All We Can's work in their local context, and further recruitment will be a focus in 24/25.

Encouraging Regular giving has continued to be a core focus as the manner of giving that best enables our partnership approach. 2023/24 saw the acquisition of 88 new direct debit givers.

The public engagement team continue to be inspired and appreciative of our incredible supporter base who enable the endlessly valuable work of our partner organisations.

Structure, governance and management

Team structure has changed significantly in the last financial year. We started the year as a team of 30 UK-based employees (at peak it was 32) and 5 Country Representatives and we ended the year with 21 UK-based employees and 6 Country Representatives. The reduction in the team numbers was a result of a mix of reasons with 3 people leaving due to redundancies. We have also adapted our structure by removing the 'director' level roles and replacing them with 'Executive Heads of' who together with the CEO now form the Core Leadership Team.

Through effective communication and providing the right type of support we re-assured people and helped everyone to get through the difficult times. At our team day in August when asked about some of our strengths as a team, 'resilience' came at the top of the list, followed by 'passionate', 'adaptable', 'supportive' and 'caring'.

Throughout the year we also strengthened our remote ways of working giving people more opportunities for different interactions while balancing the amount of time spent in front of the screen.

The resilience and adaptability of the team is also a reflection of the culture journey the team has been on. Last financial year we had some more conversations about the culture we want to build, but also have moved to taking more intentional actions. We created a 'Culture Promise' which shows the culture we're aspiring to and the underpinning culture plan which will help us to get there. Part of the plan was to carry out two surveys - on psychological safety and a culture assessment, which we did in June 2024, to establish what is our starting point.

Surveys identified some of our culture strengths:

- Caring and trusting culture
- People feeling their skills are put to a good use.
- Ability to make mistakes and not be blamed for them and thinking about other people's ways of working.
- Being able to be ourselves at work and share our opinions.
- Positive work-life balance

And areas for improvement which we are currently addressing:

- Giving and receiving feedback together with more emphasis on organisational learning culture
- People feeling listened to when organisational decisions are made and feeling informed about what's going on.
- Individual development

We are planning annual engagement surveys to restart in October 2024 and we'll periodically carry out psychological safety and culture assessment surveys to keep track of how we're progressing.

The process, actions taken, and actions planned are illustrated below along with our Culture Promise.

We refreshed our process to engage the team across the entire employee lifecycle by introducing joining and staying interviews to our existing exit interview process. We conducted 20 of these interviews in the last financial year. The process has strengthened our organisational feedback and has helped us to identify some other areas for improvement while re-assuring us that people have overall very positive experience of working at All We Can. Most statements received average score of 7.5 or above out of 10, and statement "I would recommend All We Can/Y Care as a great place to work." received an average score of 8.5 out of 10.

Equity, Diversity and Inclusion

Equity, Diversity and Inclusion remains a vital focus of our efforts towards good governance and positive employee experience in our organisation and we took further steps to advance on that journey in the last financial year.

We have finalised and implemented the EDI policy and have drafted the EDI strategy which will be finalised with a group of EDI champions (mix of trustees and team members) whom we plan to recruit in 2024/2025 financial year.

We have also done internal EDI training which included topics such as: creating consciously inclusive culture, inclusive language and unconscious bias. We have planned further anti-racism and allyship training for 2024/25.

As part of reviewing our people processes, we introduced Applicant Tracking System (ATS) called hireful which has enabled us to move to anonymised recruitment.

Health & Safety

As people primarily work from home and occasionally attend the temporary Methodist Church office in Church House Westminster, the annual health and safety audit has not taken place. However, All We Can has continued to liaise with Peninsula Business Safe on health and safety practices for all colleagues and volunteers working from home. Risk assessments have been undertaken, and additional office and IT equipment has been supplied where needed. The annual health and safety audit is scheduled for the next financial year as we settle into the new Methodist Church House building.

We have also continued to remind people about testing their eyesight every two years and continue to reimburse people for those tests and contribute to the cost of glasses and contact lenses.

We have strengthened our approach to mental health making it an organisation-wide conversation. We have 3 Mental Health First Aiders and plan to train all managers as such in October 2024 thanks to subsidy from the Methodist Church. The managers will therefore feel supported in their wellbeing conversations with their teams and will have a choice whether they also want to be an MHFA for the whole organisation. We continued promoting the Confidential Employee Assistance Programme and Confidential Counselling Services that are available to colleagues 24 hours a day and various other resources we've got access to.

Trustees

The trustees consider the Board of Trustees, the Chief Executive, and the Core Leadership Team as comprising the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 11 to the financial statements.

This year, a new Scheme of Delegation was approved, clarifying the responsibilities and powers assigned to management and staff. This ensures clarity and efficiency in decision-making processes, and aligns with our commitment to good governance practices.

Trustees are required to disclose all relevant interests and register them with the Executive Head of Finance, and in accordance with the charity's policy, to withdraw from decisions where a conflict of interest arises. All We Can continues to comply with the Charity Governance Code, using it to continuously learn and improve.

Safeguarding



All We Can remains committed to safeguarding and ensuring that those with whom we partner are equipped with the knowledge, skills and tools needed to reach the highest safeguarding standards. By promoting and continually ensuring that there is a strong organisational consciousness and culture of safeguarding within All We Can and within all our partner organisations, we aim to ensure that every individual that is impacted by our work together remains free from harm, abuse, neglect, and exploitation.

All We Can has been engaging in a number of initiatives together with our partners and the communities that we work with to promote safer cultures within their organisations and to increase their safeguarding knowledge and practices. In 2024, All We Can received an invitation from BOND (British Overseas NGOs for Development) to develop a case study highlighting the community-led safeguarding pilot project we had supported our local Ugandan partner, Concern for Children and Women Empowerment (COFCAWE) with last year. The case study was published in the Foreign, Commonwealth & Development Office's Safeguarding against sexual exploitation, abuse, and harassment: cross-sector progress report for the period 2022 to 2023.

After the successful implementation of COFCAWE's community-level safeguarding pilot, All We Can organised a networking session to facilitate learning and sharing among all our partners. The aim was to encourage partners to reflect on their experiences with COFCAWE's safeguarding model and explore the potential relevance of its elements for replication within their own communities. One local partner commented "I have learnt from previous speakers that establishing safeguarding committees at community level is key to keeping communities safe which we are going to adopt. It is key to listen to the communities to know what it is they think will keep them safe."

All We Can have also continued momentum of the Safeguarding Community of Practice, a space for all our international partners to come together every quarter for shared learnings around each organisation's own safeguarding work, systems and challenges. It is a platform for problem solving, finding solutions together; supporting one another and enhancing members' skills and expertise.

All partners were also written to with the opportunity and encouragement to report on any previously unreported incidents involving inappropriate behaviour or actions from any All We Can Staff member or in relation to the work we have done together. They were also asked if any of their own staff have been involved in safeguarding incidents, whether employed by All We Can or not. Eight incidents were reported occurring within the communities in which we support through our international partners, all of which have been responded to efficiently by our international partners. No incidents of All We Can were reported, and all partners stated they had not been aware of or subjected to any incident involving an All We Can staff member or a staff member of their own. All partners indicated their commitment to safeguarding and their desire to continue to improve their own policies and practices, as well as to promote safer cultures within their organisation.

All We Can remains a member of the Inter-Agency Misconduct Disclosure Scheme – a scheme initiated to prevent and address the consequences of sexual harassment and sexual exploitation and abuse in the humanitarian and development sector by sharing misconduct data with recruiting organisations and previous employers. Safeguarding remains a permanent agenda item in all Board and senior leadership meetings and All We Can regularly promotes safer culture and best practice at our team gatherings. All We Can also provides accredited safeguarding training to all trustees, staff, and volunteers as well as its international partners. Training updates are carried out periodically and at a minimum every 3 years.

Staff Remuneration Policy and Performance Management

In our commitment to be good stewards of all the resources that are entrusted to us, All We Can reiterates its commitment to ensuring that it pays all its colleagues a fair and market-relevant salary which also helps to attract the best talent to the organisation when we need to recruit; while making sure it can do so. This is to enable us to attract and retain people with the right skills and therefore have the greatest impact in delivering our objectives. All We Can actively invests in the learning and self-development of its colleagues, so that they may contribute effectively to its mission. In the last financial year, some of the training opportunities people took on were: business and strategic planning, social media and 1-2-1 coaching which we received pro-bono. We also continued internal 'Brown Bags' - lunchtime learning sessions. Everyone has also completed Cyber Security online training.

We reviewed our performance review and goal setting process in November 2023 and continue to make changes to it to find the right approach for our organisation. As part of that we want to ensure that all colleagues have an opportunity to reflect on their achievements, take learnings from things that didn't go well, discuss their wellbeing and development.

Pay Review Process

- a. All We Can staff have their salaries benchmarked annually against comparable organisations, including other charities and faith-based organisations, using the current Croner Pay Survey Index. All We Can aims to set salaries equivalent to the median for such organisations.
- b. The median salary is identified for similar positions in organisations across several relevant sectors, namely: number of employees, annual income, grant-making, faith-based and London-based personnel (where applicable).
- c. All salaries are evaluated and approved by the Core Leadership Team based on the responsibility of the post as defined in the job description. The Board scrutinises and approves any proposed increases in salary, and the results of the salary benchmarking process, through a remuneration committee comprising the Chair of the Board, the Chair of the People, Governance & Policy committee and the Chair of the Finance and Audit committee. The whole Board endorses the overall annual pay settlement for all colleagues during the annual Budgeting Planning and Approval process.

Our careful management of finances demonstrates our commitment to professional and efficient use of the funds we receive from donors. We have established key expenditure categories, which are reported monthly. Importantly, as detailed below, we regularly review the 'principal risks' for ourselves and our partners and have put in place a Risk Management Framework that is monitored by both the senior leadership team and the trustees.

Principal Risks and Uncertainties

Because All We Can has chosen to work with local NGO (non-governmental organisations) and church partners in some of the most under-served and remote places in the world, it needs to be mindful of the associated risks. In addition, due to the nature of its Christian principles and Methodist connection, along with its relatively small size, some inherent risks are recognised. We are committed to managing risks effectively by identifying mitigation plans that are defined according to the various functions of the organisation. The five key risks are assessed based on their likelihood and potential impact, along with the mitigation strategies in place to manage them. The trustees are ultimately responsible for risk management approval, ensuring that it is reviewed tri-annually through the Finance and Audit Committee, Programmes and Partnership Committee, Public Engagement Committee and People, Governance & Policy Committee. The Board approves the Risk Management policy annually (designed to manage rather than eliminate risk), with the Core Leadership Team ensuring that day-to-day risks are managed through agreed systems and procedures.

1. Financial sustainability

Risk:

For many reasons, the income All We Can receives is at risk: the vulnerable UK economy, increased competition in fundraising within the sector and economic hardship which has affected donor priorities. If our income reduces below that which we forecast, it is unlikely we would be able to fulfil our operating plans and would therefore have to reduce the level of financial support available to our partners.

Mitigation in place:

- ✔ Regular, detailed analysis of income streams and trends
- ✔ Fundraising plans seeking to diversify income sources
- ✔ Collaboration with the Methodist Church in Britain and the Methodist family internationally
- ✔ Championing our approach and providing examples of the success and impact of our work
- ✔ Articulating the basis of our Christian principles and faith-based model
- ✔ Regularly monitoring costs and seeking to improve efficiency
- ✔ Maintaining reserves in accordance with the Reserves Policy in case of unplanned income reduction
- ✔ Key Performance Indicators to monitor status
- ✔ A Finance and Audit Committee of the Board to review progress

2. Human resources

Risk:

An effective, committed and flexible team is crucial for successful implementation of our strategy. We must provide valuable and constructive leadership and management of our team – because if we do not look after their wellbeing, the implementation of our strategy could be significantly compromised and our reputation damaged. Key person dependency is a risk if there is sole responsibility placed on one member of the team.

Mitigation in place:

- ✔ A thorough equal opportunity recruitment process to aid us in selecting candidates who can best help us to deliver our strategic aims through internal and external job advertising
- ✔ All team members have an employee contract that includes the agreement to our core values
- ✔ A documented performance management and performance system for work enhancement and professional development, including promotion opportunities where feasible
- ✔ The CEO is managed and evaluated by the Board Chair
- ✔ Contingency planning for key staff
- ✔ HR policies and procedures designed to promote employee wellbeing
- ✔ Cross-department 'staff wellbeing group' and staff feedback sought

3. Regulatory compliance

Risk:

Financial, legal and reputational damage arising from non-compliance with applicable legislation and regulations.

Mitigation in place:

- ✔ We have team members responsible for ensuring compliance with key legal and regulatory requirements including safeguarding, whistleblowing and conflict of interest
- ✔ The Finance and Audit Committee of the Board, with the support of the Executive Head of Finance, ensures compliance with legal and accounting requirements
- ✔ The Public Engagement Committee of the Board, with the support of the Executive Head of Public Engagement & Philanthropy, ensures compliance with regulatory requirements and standards relating to fundraising, data protection and public engagement.
- ✔ The Trustees, with the support of the Core Leadership Team, ensure employment law compliance by utilising an independent, external HR organisation that monitors regulatory requirements

4. Working with partners

Risk:

Our approach to development and the reduction of poverty is to work through independent, self-governed local NGO and church partners that are based in the communities in which they operate. These partnerships are critical to the achievement of our goals, but working with others could compromise our plans, funding and reputation. There are risks associated with this –these can include the misuse of funds, lack of sustainability, lack of accountability and inability to deliver effective programmes.

Mitigation in place:

- ✔ A dedicated Partnership Manager is assigned to walk alongside each partner, with routine communications and visits, where possible.
- ✔ A capacity development and organisational development process is planned and defined before funding is agreed, to include leadership governance controls, HR, finance and monitoring processes
- ✔ Regular partner monitoring and organisation audits are conducted
- ✔ Identifying local fundraising opportunities for partners to develop self-sufficiency
- ✔ A Programmes and Partnerships Committee of the Board to review progress

5. Reputational risk

Risk:

Inherent in all the risks above is the risk of the charity's reputation being damaged and adversely affecting its staff, partners, churches, donors, supporters and public. It may be that the risk is linked to perception rather than factual evidence, but the impact could be significant nonetheless: income loss, reduced ability to seek diverse funding, damage to relationships with partners, services to beneficiaries and staff morale are all possible consequences. The areas where reputation is at risk, in addition to those already cited, include staff and partner performance and behaviour, misuse of charitable resources and failure to deliver strategic objectives.

Mitigation in place:

- ✔ Aligning operational and work plans with approved strategy
- ✔ Regular monitoring and measurement of performance and KPIs
- ✔ A clear and rigorous HR recruitment process and staff performance procedure
- ✔ The thorough vetting and monitoring of partners
- ✔ Updating Trustees of all risks on a regular basis through the relevant committee
- ✔ Compliance by our team and trustees to ensure the implementation of protection polices including safeguarding, whistleblowing and conflict of interest
- ✔ Compliance with all fundraising, financial and data regulations
- ✔ Communication strategy and public engagement sign-off process, including consistency of key messages and a nominated spokesperson
- ✔ Core leadership staff on call for emergencies 24 hours a day
- ✔ Consistent and clear communication with supporters and beneficiaries
- ✔ Ensuring regular contact and briefings to major funders; report fully on projects to meet funders' terms and conditions
- ✔ Ensuring good quality reporting of the charity's activities and financial situation
- ✔ A practical and responsive complaints procedure (both internal and external)

Administrative Details

All We Can has been the operating name of The Methodist Relief and Development Fund since 8 April 2014, before which it was commonly known by its initials, MRDF. The organisation traces its roots back to 1938, when it was founded as a Methodist response to the war-induced refugee crisis in Europe. While still an integral part of the Methodist Church, since 1985 it has been a separate charity registered with the Charity Commission for England and Wales, constituted by a trust deed.

The charity is governed by a Board of Trustees, which meets four times each year. The Trustees collectively oversee the work of the charity, setting its strategic direction, setting and reviewing policies, agreeing annual plans and resource allocation, and monitoring progress through regular reporting by the management team.

Appointments to the Board are approved by the Methodist Council on the recommendation of the existing Board, following a selection process that involves a skills audit and advertisement for trustees with the appropriate expertise. Appointments are for a period of 4 years initially and may be extended for up to 4 years at the discretion of the Board.

All new trustees undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they fully understand their responsibilities as Board members and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees also receive regular updates and are made aware of relevant events and training opportunities when they arise.

Charity name: The Methodist Relief and Development Fund

Known as: All We Can

Charity registration no: 291691 England and Wales

Principal office: 25 Tavistock Place, London WC1H 9SF, UK

Website: www.allwecan.org.uk

Trustees: Chris Sutton ¹ (Chair) – appointed 15/09/23

Warren Downey ⁴ – resigned 25/01/2024

Jennifer Evans ⁴

Hanna Ferguson ²

Richard Griffiths ¹

Ali Johnson ³

Anne Mpendo ⁴

Natalie Newton ²

Geoffrey Park ¹ (Treasurer)

Robert Varley ⁴

Holly Wilkinson ¹

Sahr Yambasu ² – resigned 04/09/2024

Jongi Zihle ³

Marcus Torchon ²

Senior Leadership: David Thomson: Chief Executive – appointed 17/09/2024

Vince Jobson: Executive Head of Operations & Resources

Jayna Gandhi: Executive Head of Finance

Jaipreet Kaur: Executive Head of Public Engagement & Philanthropy

Veronica Fletcher: Executive Head of Programmes & Partnerships

Auditor: HaysMacintyre LLP

10 Queen Street Place, London EC4R 1AG

Bankers: The Co-operative Bank

80 Cornhill, London EC3V 3NJ

HSBC Bank plc

4–8 Victoria Street, London SW1H 0NJ

Custodian trustees: Trustees for Methodist Church Purposes

Central Buildings, Oldham Street, Manchester M1 1JQ

Investment managers: Central Finance Board of the Methodist Church

9 Bonhill Street, London EC2A 4PE

1 Finance & Audit Committee

2 Programmes & Partnerships Committee

3 Public Engagement Committee

4 People, Governance & Policy Committee

The following board committees are in place, each of which has Terms of Reference:

- The People, Governance & Policy Committee is responsible for keeping under review the governance arrangements of the charity, for all people and policy related matters, trustee recruitment and development, and for making recommendations to the Board as appropriate, bearing in mind developments in charity governance and the needs of the charity.
- The Finance and Audit Committee recommends finance policy to the Board and ensures that existing finance policy is implemented. This committee also oversees systems, controls and processes that may have an impact on the charity's ability to meet its objectives. It ensures that effective external audit arrangements are in place, that adequate risk analysis and risk management processes are functioning and that the charity complies with all aspects of the law, relevant regulations and good practice.
- The Programmes and Partnerships Committee defines, develops, guides and monitors All We Can's strategy, policies and practice with regard to programmes, implementing partnerships and grant making, ensuring that these are in line with its overall purpose and strategy.
- The Public Engagement Committee is responsible for all matters relating to voluntary income generation, marketing communications and church and faith-based engagement. It ensures that there is a framework of accountability for examining and reviewing all systems and methods and relevant regulation and good practice in relation to public engagement activities.



Connected Charities

All We Can also known as The Methodist Relief and Development Fund (MRDF), is a subsidiary of The Methodist Church in Great Britain (MCB), a registered charity a charity registered in England and Wales with charity number 1132208, governed by 1932 Deed of Union and the 1976 Methodist Church Act. All We Can Trustees are formally appointed by The Methodist Council and All We Can has a Framework of Commitment with The Methodist Council that describes the relationship in terms of governance and mission.

On 1 September 2021, All We Can took control of Y Care International, a charitable company registered in England and Wales with charity number 1109789 and company number 3997006. On the same date, All We can entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects that are in furtherance of its objects, and to work together to share resources in order to achieve cost savings. The shared resources include the time and expertise of the staff of All We Can, programme management and support, finance services, HR services, legal services, and office management.

Y Care International is not consolidated into All We Can as the intermediate parent company rather consolidation is carried out by the ultimate parent company, The Methodist Church in Great Britain (MCB), who consolidates the financial statement of all its subsidiaries, both those which are owned directly or indirectly. Therefore, the accounts of both All We Can and Y Care International are included in the consolidated accounts of MCB.

Full details of transactions with The Methodist Church in Great Britain and with Y Care International, together with any outstanding balances at the year-end are provided in Note 19 to the financial statements.

Fundraising Performance

Firstly, we sent out the Extraordinary Gifts appeal in September 2023 bringing our total for this financial year to £79,902.65, compared to the previous year's total of £98,273.88. We believe this is due in part to advertising Extraordinary Gifts for the previous year in our Winter Walking Together which meant we received less for this appeal but more Extraordinary Gift orders.

We also sent two Walking Together appeals to individuals and churches; in November 2023, focussing on Emergencies and the Emergency Relief Fund, which brought in £12,085.45; and May 2024, focussing on our graduating partners, CDVTA and the Sirjan Foundation, which has brought in £6,726.00 so far, bringing us to a total of £18,811.45. Comparing this to last year, our two Walking Together appeals brought in a total of £15,005.92. We believe this is due in part to the fact that we treated the Walking Together and Extraordinary Gifts mailings as separate entities so supporters felt able to give to each instead of diverting their giving to Extraordinary Gifts only.

Additionally, four All Together appeals have been sent to regular givers in November 2023, January 2024, May 2024 and August 2024 focussing on our partner, The Self-Help Initiative For Sustainable Development (SHIFSD) in Liberia. The latest update of which included a giving form for the first time which encouraged supporters to upgrade their regular gift or give a one-off gift. So far we have had 6 upgrades with the biggest individual increase from a High-Value Donor who was giving £25 a month and is now giving £200 a month. And on top of this it brought in an additional £900.00 of one-off gifts.

Finally, we sent out our Harvest appeal to individuals and churches in August 2024, focussing on our Charity Begins at Home campaign and this has brought in £5,274.06 so far. Our previous Harvest appeal at the end of the FY22-23 brought in a total of £51,811.79, less than the previous Harvest at £74,232.91. Going forward, we are considering introducing a third Walking Together mailing for individuals with a focus on converting them to regular givers to replace the Harvest mailing. Overall, we have seen a decline in giving across the board which could be due to a number of internal factors such as our strategy and data analysis which we are working on as a Public Engagement Team, as well as external factors, such as the cost of living crisis, a move to regular giving and a lack of trust in the charity sector.

Philanthropy

In the fiscal year 2023/24, All We Can's Public Engagement Team demonstrated resilience and adaptability in the face of an uncertain and evolving fundraising landscape. Their efforts were characterized by continuous innovation, a renewed investment in a regional team focusing on building and nurturing relationships and an ongoing commitment to forging stronger connections between supporters and our local partners worldwide. The team had the opportunity to physically visit over 100 churches across the UK between them, to engage in festivals, and participate in community events, thereby fostering an active and engaged regular audience.

The All We Can team were present at Cliff Festival in Derbyshire, Flourish in Scarborough, Superintendents Conferences in both the north and south of the UK, Eurovision in Liverpool, Methodist Conference in Birmingham, Solas Festival in Perthshire, and were due to be at Lionheart Festival in the Isle of Wight which was sadly cancelled due to adverse weather.

The harvest appeal conducted by All We Can in 2023 yielded impressive results, reaching at least 480 churches across the country, and a Lent resource entitled 'Be Transformed' and focusing on All We Can's unique partnership approach was used by over 5,000 people.

Throughout the financial year 2023/24, All We Can employed a diverse array of tactics and communication channels to reach its goals. These included direct mail, email campaigns, strategic use of social media platforms, updates on the All We Can website, public speaking engagements, event participation, church-based appeals, virtual fundraising and training initiatives, community fundraising, sponsored events, engagement with high-net-worth individuals, and applications for support from trusts and institutions. Overall, the Public Engagement team raised around £1,630,035 in donations.

All of All We Can fundraising has been carried out by in-house fundraisers (employed directly by the charity). We do not use third-party professional fundraisers or commercial participators to fundraise. All volunteer fundraising was carried out 'in aid of' the charity. We do not have any volunteers who are under instruction to raise funds on our behalf and in our name. Our organisation remains firmly committed to upholding the highest standards in fundraising ethics and practices. All We Can is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. This commitment ensures that we operate in accordance with the spirit and letter of regulatory guidelines and industry standards as they evolve. Charities with an annual fundraising expenditure of above £100,000 are subject to voluntary annual Fundraising Levy payments to register with the Fundraising Regulator. We paid the Fundraising Levy in 2023/24. We had no compliance issues with a scheme or fundraising standard. All We Can did not receive any formal complaints about our fundraising activities in 2023/24. We have a clear and publicly available complaints procedure which also applies to third-party fundraisers. This is available on our website with our supporter charter.

Similarly, All We Can is resolute in its dedication to safeguarding vulnerable donors across all fundraising activities. Our current fundraising practice policy outlines specific protocols and steps to be taken by staff when interacting with vulnerable donors. Continuous training and refresher programs ensure that all our staff members are equipped to engage sensitively with vulnerable donors, reflecting our unwavering commitment to ethical fundraising practices.



Plans for the future

As we embark on our next financial year, All We Can remains committed to its mission of enabling flourishing and resilient communities through partnership. Reflecting on the challenges and achievements of the past year, we are more determined than ever to deepen our impact and continue our journey of doing development differently.

Strategic Focus Areas:

1. **Strengthening Partnerships:** We will continue to build and nurture relationships with our long-term local partners, ensuring that they are resilient and capable of meeting the needs of communities. Our focus will be on providing unrestricted and flexible funding to allow partners to address their priorities effectively.
2. **Capacity Development:** Supporting our partners' capacity development remains a cornerstone of our approach. We will enhance our efforts in strategic planning and financial sustainability, helping partners to develop robust strategies and diversify their income sources.
3. **Innovative Funding Models:** In response to the financial challenges faced by us and our partners, we will explore and implement innovative funding models. This includes producing restricted funding applications on behalf of our partners and identifying in-country funding opportunities.
4. **Organisational Culture:** We are committed to modelling a healthy organisational culture where our people thrive and live out our values. This involves ongoing efforts to strengthen our internal operations, adapt to changing circumstances, and support the wellbeing of our team.
5. **Humanitarian Response:** Our emergency response work will continue to be a critical part of our impact. We will utilise specialist responders and situational analysis to address various disasters and emergencies, ensuring that our interventions add value to the affected communities and build up local organisations.

We are excited about the opportunities that lie ahead and are confident that our strategic focus areas will enable us to make a meaningful difference in the lives of those we serve. As we embark on this journey, we are also in the process of setting a comprehensive strategy for the next five years, informed by a thorough review of our achievements and learnings from the past five years. With the support of our dedicated team/people, partners, and supporters, we look forward to a year of growth, learning, and delivering lasting change.

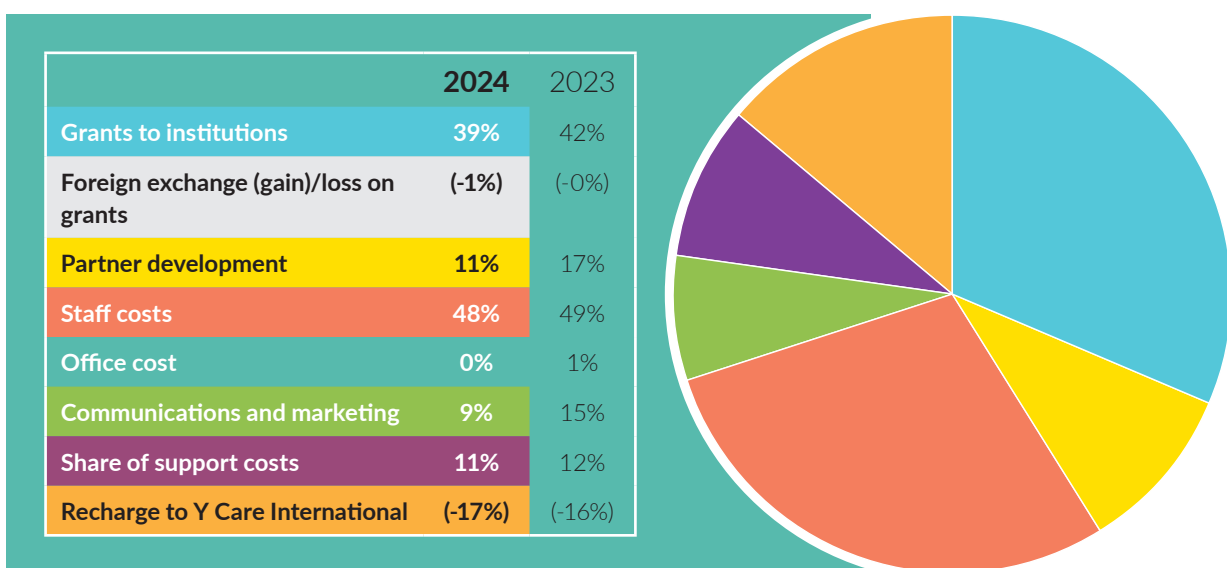
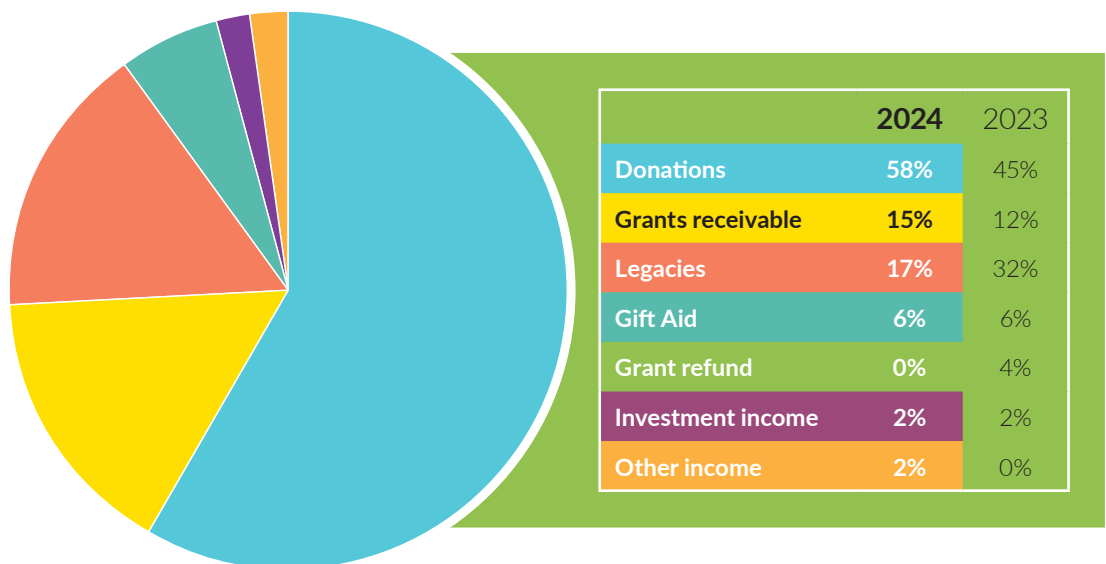
Financial Review

Overview

This was another year of resilience and adaptability for All We Can as we navigated through the impact of the challenging and uncertain economic environment. At £2.5m, total income was 21% down on prior year across most income streams with the largest contributory factors being the decrease in legacies which reduced by £0.6m/58% and the anticipated slowdown of the emergency appeal with no new emergency appeal launched in the year, which reduced by £0.5m/92%. Other factors include the impact of rising inflation and the protracted cost of living crisis on our supporters. However, we had a successful year with our partnerships with major donors, corporates, trusts and foundations that together increased by £0.3m.

Similarly total expenditure also saw a decline of 26%. The overall annual unrestricted deficit was £350k compared to a budgeted deficit of £364k. Unrestricted general reserves closed the year at £1.2m, which was £0.7m above the minimum general reserve target set by the Board of Trustees. This surplus has enabled the trustees to maintain several designated funds to enable us invest in strategic priorities whilst managing associated risks including the current economic environment (see Note 18 of the financial statements for more details).

Pictorial view of Financial performance of FY 2023-24



We raised £2.5m and spent £3m. Out of every £1 spent, 83p was spent on charitable activities of building strong partner organisations that support local communities and 17p on fundraising.

Income

Total income for Financial year (FY) 2023-24 decreased by £0.7m (21%) to £2.5m (2023: £3.2m). During the year, there was a significant decrease in the legacies compared to previous year by £0.6m/58% (2023: £1m). With no new emergency appeal launched in the year, in order to focus our limited resources on supporting our existing partners, the income from emergency appeals decreased by £0.5m/92% (2023: £0.6m and 2022 £1.2m). While we had a very successful year raising £0.6m (2023: £0.3m) from major donors, corporates, trusts and foundations, the charity experienced a small decline in donations from individual givers that dropped by £0.1m/11% as many of them were negatively affected by rising inflation, protracted cost of living crisis and uncertainty in the economic environment. We remain extremely grateful for the continued generosity and loyalty of our existing supporters during what is a challenging period for all.

During the year, the charity received a reimbursement of £15k from World YMCA towards the staff costs of one of the employees of the charity who has been on secondment with World YMCA since June 2024. Additionally, a £26k provision for partner grants in the previous year was reversed in the accounts. More information is provided under Other Income in Note 2.

The returns from our investment portfolio and bank deposits in the form of interest and dividends is recognised as Investment income, and was £56k (2023 £60k). During the year, the charity liquidated all its investments at a gain of £30k to strengthen charity's cash reserves and to continue to spend down for charitable aims.

Expenditure

Total expenditure decreased by £1m/26% to £3m (2023: £4m).

Expenditure on charitable activities reduced by £0.9m/26% to £2.5m (2023: £3.3m) and was mainly because of the reduction in partner grants and partner development costs in response to the decline in income. Partner grants were down by £0.5m/31% and partner development costs were down by £163k/33%. Previous FY 2022-23 had seen higher charitable activities due to higher reserves. For FY 2023-24, the charitable expenditure represents 82.7% of total expenditure (2023: 83.2%), which compared favourably with similar organisations.

Our support and communications costs were also reduced by 12% and 42% respectively with efficiency savings and prioritisation of resources. We continue to manage our finances to ensure that we are best placed to deliver the highest quality impact in our charitable activities.

The cost of raising funds decreased by £163k (24%) to £512k (2023: £675k) representing 17.2% of total expenditure (2023: 16.8%), which again compares favourably with similar organisations.

Reserves

As at 31 August 2024, the charity held total funds of £1,978k, £770k of these fund balances were restricted funds and the remaining £1,208k were unrestricted funds. The unrestricted funds are made up of minimum general reserves of £793k and £415k of designated funds which are unrestricted monies that the Board has designated for specific purposes, as detailed in Note 18 of the financial statements.

Managing our Finances

Reserves Policy

The Board reviews the charity's reserves policy annually, balancing the need to hold back sufficient general reserves to deliver and protect its charitable activities with the objective of maximising the funding available for those activities. These reserves and funds are invested in accordance with the charity's investment policy.

The Board has agreed to maintain sufficient funds to allow All We Can to continue operating in the short term. The reserve policy therefore requires that minimum general reserves held should be 20% of the following year's total income budget, excluding emergency donations. The total income budget for the next financial year ending 31 August 2025 is £2,8m, of which £23k is expected to be emergency donation income and so the minimum reserves level as at 31 August 2025 is expected to be £561k.

Investment Policy

The charity's investment policy is reviewed annually by the Finance and Audit Committee with the objective being to maintain high liquidity while ensuring maximum security, meeting the ethical standards of the Methodist Church and achieving a balance of capital growth and income.

An agreement has been signed with Central Finance Board (CFB) of the Methodist Church to provide discretionary investment management services and to act as the Fund Manager. The CFB is authorised by the Board to adjust the actual investments within the agreed parameters specified in the investment policy. The CFB continues to work closely with the Methodist Council to ensure that its activities are in line with the moral stance and teachings of the Methodist Church.

During FY 2023-24, with the approval from the Finance and Audit Committee, the charity liquidated all its investments with a gain and switched from investment strategy to cash strategy to manage its general reserves in order to allow for better flexibility of the use of the funds for its charitable commitments while receiving interest on the short term deposits with the CFB. The charity will continue to review this regularly to ensure optimum value for money.

Grant-making policy

A rationale for each grant and resource allocation is available for examination by trustees along with the relevant financial and project monitoring and reporting agreement. The Programme and Partnerships Committee (PPC) will review and approve any development or humanitarian relief grant proposal identified by staff or the committee as high risk or requiring a higher level of governance scrutiny.

The amount that the Chief Executive can authorise without PPC approval on behalf of the Board is set out in the scheme of delegation of authority, subject in all cases to any such expenditure being in line with the agreed budget for the year, as amended from time-to-time.

Development grants

The charity does not implement projects directly but by providing support, capacity building and grants to local partners that are government registered non-governmental organisations (NGOs) or Methodist and associated churches in our priority countries. While partners must meet minimum standards in terms of financial controls, reporting capacity and governance standards, the charity prioritises support to small and locally managed organisations. The charity provides funding and capacity building to local partners to undertake their own advocacy activities. Such activities are included within the partner's annual operation plans and funded as part of development grants.

Humanitarian relief grants

Grants allocated for humanitarian aid and emergency relief are provided to existing partners, church-based partners or specialist and credible humanitarian relief partner agencies.

Going Concern Statement for 2023-24

All We Can's planning process has been further enhanced to include long-term (3 years) financial projections and scenario planning of the charity's income, expenditure and reserves levels, to consider the high inflation, prolonged cost of living crisis and its potential impact on the various sources of income and planned expenditure. Taking into account our financial position and key risks the Trustees have a reasonable expectation that the charity has adequate resources to meet its liabilities as they fall due, manage the business risks it faces and has sufficient level of liquid resources and reserves to meet its obligations for a period of at least 12 months after the approval of these financial statements. The Board believes there are no material uncertainties that call into question All We Can's ability to continue in operational existence. Therefore these financial statements have been prepared on the basis that the charity is a going concern which assumes that the All We Can will continue in operational existence for the foreseeable future (deemed to be a period of 12 months from the date of this report namely January 2026).

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity during that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors:

- In so far as the Trustees are aware at the time of approving our Trustees' Annual Report: There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- The Trustees, having made enquiries of fellow trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take, as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Report of the Trustees is approved and authorised for issue and signed on their behalf by:

Chris Sutton

Chris Sutton
Chair of the All We Can Board of Trustees

Independent auditor's report to the trustees of The Methodist Relief and Development Fund (operating as All We Can)

Opinion

We have audited the financial statements of The Methodist Relief and Development Fund (operating as All We Can)] for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of the charity's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, the Introduction and the Message from the Chair of Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity,
- sufficient accounting records have not been kept; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 38, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journals and judgements with respect to income recognition. Audit procedures performed by the engagement team included:

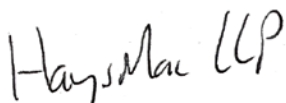
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.



HaysMac LLP, Statutory Auditor

Date: 17 March 2025

10 Queen Street Place
London EC4R 1AG

HaysMac LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

All We Can

Statement of Financial Activities for the year ended 31 August 2024

	Note	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	1,768,844	717,934	2,486,778	2,122,990	1,028,378	3,151,368
Investments	3	56,185	-	56,185	59,794	-	59,794
TOTAL INCOME		1,825,029	717,934	2,542,963	2,182,784	1,028,378	3,211,162
Total expenditure on:							
Raising funds	5	512,390	-	512,390	675,279	-	675,279
Charitable activities							
Development	5	1,251,705	506,184	1,757,889	1,844,504	454,326	2,298,830
Humanitarian	5	230,647	259,765	490,412	320,895	442,337	763,232
Global Education	5	210,162	-	210,162	274,838	-	274,838
Total expenditure on charitable activities		1,692,514	765,949	2,458,463	2,440,237	896,663	3,336,900
TOTAL EXPENDITURE	5	2,204,904	765,949	2,970,853	3,115,516	896,663	4,012,179
Net (losses)/gains on investments	14	29,530	-	29,530	(13,670)	-	(13,670)
Net income/(expenditure)		(350,345)	(48,015)	(398,360)	(946,403)	131,715	(814,688)
Transfers between funds	17	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(350,345)	(48,015)	(398,360)	(946,403)	131,715	(814,688)
Reconciliation of funds:							
Total funds brought forward		1,558,693	817,558	2,376,251	2,505,096	685,843	3,190,939
Total funds carried forward		1,208,348	769,543	1,977,891	1,558,693	817,558	2,376,251

Donations and Legacies include Other income that has £14k that relates to reimbursement received from WYMCA for the services of AWC's Head of Partnership and Networks, who has been on secondment with WYMCA for their Vision 2030 commitments. Additionally, Other income includes a provision of £26k accruals of FY 2022-23 reversed during 2023-24.

All We Can

Balance Sheet as at 31 August 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Fixed assets							
Intangible fixed assets	13	0	0	0	2,893	0	2,893
Investments	14	0	0	0	634,841	0	634,841
Total fixed assets		0	0	0	637,734	0	637,734
Current assets							
Debtors	15	482,512	0	482,512	741,901	259,036	1,000,937
Cash at bank and in hand		858,849	769,543	1,628,392	531,607	565,039	1,096,646
Total current assets		1,341,361	769,543	2,110,904	1,273,508	824,075	2,097,583
Liabilities							
Creditors: Amounts falling due within one year	16	(133,013)	0	(133,013)	(352,549)	(6,517)	(359,066)
Net current assets		1,208,348	769,543	1,977,891	920,959	817,558	1,738,517
Total net assets		1,208,348	769,543	1,977,891	1,558,693	817,558	2,376,251
The funds of the charity							
Restricted income funds	17	0	769,543	769,543	0	817,558	817,558
Unrestricted designated funds	18	415,000	0	415,000	969,402	0	969,402
Unrestricted general funds	18	793,348	0	793,348	589,291	0	589,291
Total charity funds		1,208,348	769,543	1,977,891	1,558,693	817,558	2,376,251

The notes on pages 44 to 55 form an integral part of these financial statements

Approved and authorised for issue by the Board of Trustees on 10th March 2025 and signed on their behalf by:



Chair

All We Can

Cash Flow Statement for the year ended 31 August 2024

	Note	2024	2023
			£
Cash flows from operating activities			
Net movement in funds (per Statement of Financial Activities)		(398,360)	(814,688)
Adjustments for:			
Amortisation of intangible fixed assets	13	2,893	4,340
(Gains)/losses on investments	14	(29,530)	(13,670)
Income from investments	3	(56,185)	(59,794)
(Increase)/decrease in debtors	15	518,425	139,832
Increase/(decrease) in creditors	16	(226,053)	99,738
Net cash generated by / (used in) operating activities		(188,810)	(644,242)
Cash flows from investing activities			
Dividends/interest from investments	3	56,185	59,794
Proceeds from sale of investments	14	664,371	1,389,476
Purchase of investments	14	0	(1,515,524)
Transfers	14	0	129,913
Net cash provided by / (used in) investing activities		720,556	63,659
Change in cash and cash equivalents in the year		531,746	(580,583)
Cash and cash equivalents at the beginning of the year		1,096,646	1,677,229
Cash and cash equivalents at the end of the year		1,628,392	1,096,646
Analysis of cash and cash equivalents		£	£
Cash in hand		1,628,392	1,096,646
Total cash and cash equivalents		1,628,392	1,096,646

Notes to the financial statements for the year ended 31 August 2024

1. ACCOUNTING POLICIES

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

A) SCOPE AND BASIS OF THE PREPARATION OF THE FINANCIAL STATEMENTS

All We Can is the operating name of the Methodist Relief and Development Fund, and is registered as an unincorporated Charity in England & Wales (No 291691). As Charity is a subsidiary of the Methodist Church in Great Britain (MCB).

On 1 September 2021, the charity took control of Y Care International, a charitable company registered in England & Wales. This subsidiary is not consolidated on the grounds that both the charity and Y Care International are controlled by The Methodist Church in Great Britain ("MCB"), charity registration number 1132208, and the accounts of both are included in the consolidated accounts of MCB, as the parent entity.

As a public benefit entity the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting (SORP) by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the SORP'), the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following "Accounting and Reporting by Charities preparing their financial statements in the UK and Republic of Ireland (FRS 102)" – Second Edition, effective from 1 January 2019, rather than "Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005", which has since been withdrawn.

The preparation of the financial statements in accordance with FRS 102 requires the trustees to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. There are no significant judgments, estimates or assumptions.

There has been no change to any accounting policies.

B) GOING CONCERN

These financial statements have been prepared on the basis that the charity is a going concern which assumes that the All We Can will continue in operational existence for the foreseeable future (deemed to be a period of 12 months from the date of this report).

A comprehensive review of the charity's financial performance and general reserves position is covered in the financial statements and trustees' report. Evidently, the charity has adequate financial resources and is able to manage business risks. In addition, All We Can's planning processes has been

further enhanced to include long-term (3 years) financial projections and scenario planning the charity's income, expenditure and reserves levels, take into consideration the high inflation and prolonged cost of living crisis and its potential impact on the various sources of income and planned expenditure. Taking into account our financial position and key risks the Trustees have a reasonable expectation that the charity has adequate resources to meet its liabilities as they fall due, manage the business risks it faces and has sufficient level of liquid resources and reserves to meet its obligations for a period of at least 12 months after the approval of these financial statements, namely the period to January 2026. The Board believes there are no material uncertainties that call into doubt All We Can's ability to continue in operational existence and therefore these financial statements have been prepared on the basis that the charity is a going concern.

C) RECOGNITION OF INCOME

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

No amounts are included in the financial statements for services donated by volunteers.

Donations

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement. In any event, donations or gifts with conditions or terms which are outside of the charity's stated purposes, or which are illegal, are rejected by the charity.

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA, subject to the capitalisation threshold of £10,000.

Legacies

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

Where legacies have been notified to the charity or the charity

is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants

Income from grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

To this end, evidence of entitlement is assumed to exist when the formal offer of funding is communicated in writing to the charity. Where there is a performance condition attached to the grant, entitlement is only recognised when the conditions have been met.

D) RECOGNITION OF EXPENDITURE

All expenditure is accounted for on an accruals basis when an obligation that can be measured or reliably estimated exists at the reporting date and it is more than likely than not that payment will be made in settlement. There are two main categories of expenditure shown in the Statement of Financial Activities ('SOFA'); expenditure on raising funds and on charitable activities.

Expenditure on raising funds includes all expenditure incurred to raise income to spend on charitable purposes.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries. This expenditure is further analysed into direct and support costs. Direct costs are those specifically related to producing the delivery of an activity or service and are further split between development activities, humanitarian activities and global education activities.

Support costs are those which provide indirect support to front-line services – for example financial services, facilities management, development and personnel, governance costs and management information services. Support costs not attributable to a single activity have been allocated on the basis of the weighted average of staff cost.

Grants to institutions

Grants awarded are provided for in the SOFA in the year in which the grant is formally approved and the offer is communicated to the recipient. Grants awarded but not paid are recorded as a liability within the balance sheet. Grants awarded subject to explicit conditions being met by the recipient before payments are made are not accrued until such conditions have been met. Such commitments are disclosed in the financial statements as contingent liabilities.

Any foreign exchange difference on grants that has arisen throughout the year is written off against grants to institutions cost within the SOFA.

E) FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general charitable objectives. Designated funds are a portion of the unrestricted funds that have been set aside for a particular purpose by the trustees. Restricted funds are donated for a particular purpose, the use of which is restricted for that purpose. The purposes of the main restricted and designated funds are set out in the notes to the financial statements.

The costs of raising and administering the restricted funds are charged against the specific fund.

F) PENSION COSTS

Pension arrangements for staff are provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC). Whilst the scheme is of the defined benefit type, it is a group scheme incorporating nine employers and shares risks between these employers, which are under the common control of the Methodist Council, the sponsoring employer. The scheme was closed to future accrual with effect from 1 June 2019. Full details of the scheme can be found in the Consolidated Report and Financial Statements of The Methodist Church in Great Britain (charity registration number 1132208).

The charity also operates a defined contribution pension scheme for all staff members, including a salary sacrifice arrangement. The assets of the scheme are held separately from those of the charity in independently administered funds and contributions to the scheme are charged to the Statement of Financial Activities (SOFA) when incurred.

G) FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

H) TANGIBLE FIXED ASSETS

All tangible fixed assets costing more than £10,000 are capitalised and included at cost, including any incidental expenses of acquisition and irrecoverable VAT.

I) DEPRECIATION

The depreciation expense is charged or apportioned to the relevant SOFA heading reflecting the asset's use on a straight-line basis as follows:

Computer equipment	over 3 years
Furniture and fittings	over 5 years

J) INTANGIBLE FIXED ASSETS AND AMORTISATION

Intangible assets are held on the balance sheet at cost less accumulated amortisation and impairment losses.

Computer software, including development costs, is capitalised as an intangible asset and amortised on a straight-line basis over the expected useful life of five years. Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

K) INVESTMENTS

Investments are stated at fair value at the balance sheet date and the SOFA shows net investment gains and losses arising from revaluation of the investment portfolio and disposals during the year. Investments held in units in the Central Finance Board are stated at the Board's published valuations at bid rates.

L) VALUE ADDED TAX (VAT)

Irrecoverable VAT is charged to the expenditure to which it relates within the SOFA.

M) CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash and cash held on deposit with the Central Finance Board of the Methodist Church and the Trustees Investment Fund of the Trustees for Methodist Church Purposes, which has a maturity of less than three months from the date of acquisition and are used for working capital purposes. Cash and cash on deposit are cash and cash equivalents for the purposes of the cash flow statement.

N) FINANCIAL INSTRUMENTS

The charity has basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

O) CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

In the application of the Charity's accounting policies described above, All We Can Trustees are required to make judgements, estimates, assumptions about the carrying values

of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no estimation uncertainty or assumptions concerning the future affecting assets and liabilities at the balance sheet date have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Accounting estimates that affect the amounts recognised in the financial statements are described in the accounting policies above and detailed in the relevant notes to the accounts:

- a.) grant and legacy income are detailed in Accounting Policy (C) and Note (2)
- b.) The allocation of support costs which requires a judgement on the most appropriate basis to apportion costs and are detailed in Accounting Policy (D) and Note (6)

The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

Notes to the financial statements for the year ended 31 August 2024 (continued)

2. Donations and legacies	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£	£	£	£
Donations	1,157,159	325,259	1,482,418	1,076,221	358,964	1,435,185
Grants received	5,856	386,158	392,014	53,982	318,106	372,088
Legacies	423,854		423,854	787,173	225,000	1,012,173
Gift Aid	147,618		147,618	205,614	0	205,614
Grant refund			0	0	126,308	126,308
Other Income	34,357	6,517	40,874	0		0
Total Donations and legacies	1,768,844	717,934	2,486,778	2,122,990	1,028,378	3,151,368

Other income includes £14k that relates to reimbursement received from WYMCA for the services of All We Can's Head of Partnership and Networks, who has been on secondment with WYMCA for their Vision 2030 commitments. Additionally, Other income includes a provision of £26k accruals of FY 2022-23 reversed during 2023-24.

3. Investment income	Unrestricted Funds	Restricted Funds	2024 Total Funds	Unrestricted Funds	Restricted Funds	2023 Total Funds
	£	£	£	£	£	£
Central Finance Board distributions	10,363	0	10,363	12,708	0	12,708
Central Finance Board interest	45,628	0	45,628	10,313	0	10,313
Other interest	194	0	194	36,773	0	36,773
Total Investment income	56,185	0	56,185	59,794	0	59,794

4. Recharge to Y Care International

On 1 September 2021, the charity entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects that are in furtherance of its objects, and to work together to share resources in order to achieve cost savings. The recharge to Y Care International during the year was at 25% of shared resources which increased from 20% and included the time and expertise of the charity's staff, programme management and support, finance services, HR services, legal services and office management.

2024	2023
£	£

The charge for the year is analysed as follows:

Share of staff costs	326,450	289,532
Share of administration costs	81,650	79,616
Share of communications costs	30,708	48,195
Share of fundraising costs	35,559	43,780
Share of programme support costs	45,418	0
Total share of costs	519,784	461,123

Notes to the financial statements for the year ended 31 August 2024 (continued)

5.1 Analysis of total expenditure 2024	Raising funds	Development	Humanitarian	Global Education	2024 Total
	£	£	£	£	£
Grants to institutions (Note 9)	0	910,731	245,966	0	1,156,698
Foreign exchange (gain)/loss on grants (Note 8)	0	(17,603)	(287)	0	(17,890)
Partner development	0	313,674	14,085	0	327,759
Staff costs (Note 10)	385,732	605,548	232,664	208,825	1,432,769
Office cost	7,377	0	0	0	7,377
Communications and marketing	173,534	30,709	30,708	30,709	265,660
Share of support costs (Note 6)	85,684	134,512	51,682	46,387	318,263
Recharge to Y Care International (Note 4)	(139,937)	(219,682)	(84,406)	(75,759)	(519,784)
Total expenditure	512,390	1,757,889	490,412	210,162	2,970,853

5.2 Analysis of total expenditure 2023	Raising funds	Development	Humanitarian	Global Education	2023 Total
	£	£	£	£	£
Grants to institutions (Note 9)	0	1,165,950	521,828	0	1,687,778
Foreign exchange (gain)/loss on grants (Note 8)	0	3,330	(14,440)	0	(11,110)
Partner development	0	490,389	628	0	491,017
Staff costs (Note 10)	403,978	603,712	207,992	231,980	1,447,662
Office cost	35,304	0	0	0	35,304
Communications and marketing	279,142	60,244	60,244	60,244	459,874
Share of support costs (Note 6)	101,235	151,288	52,122	58,133	362,778
Recharge to Y Care International (Note 4)	(144,380)	(176,083)	(65,142)	(75,519)	(461,124)
Total expenditure	675,279	2,298,830	763,232	274,838	4,012,179

Notes to the financial statements for the year ended 31 August 2024 (continued)

6. Analysis of support costs	2024 Total	2023 Total
	£	£
Rent and service charge	5,613	3,981
IT cost	15,210	36,747
Software amortisation	2,893	4,340
HR and training	29,423	36,858
Recruitment	3,329	28,071
Printing, postage and stationery	6,646	9,834
Telephone	8,825	9,089
Small capital and equipment maintenance	103,090	87,988
Bank charges and fees	5,535	8,395
Legal and professional fees	72,376	22,808
Outsourced services and fulfilment		38
Subscriptions	4,479	17,738
Insurance	22,006	17,007
Travel and subsistence	5,792	47,391
Other office costs	0	0
Governance costs (Note 7)	33,046	32,494
Total support costs	318,263	362,779

Support costs are allocated based on the weighted average of staff cost

7. Analysis of governance costs	2024 Total	2023 Total
	£	£
Trustee recruitment	0	0
Audit fees (Note 12)	21,060	18,000
Legal & professional fees	0	0
Trustee meetings and expenses	8,768	13,834
Subscriptions & licenses	3,218	660
Total governance costs	33,046	32,494

Notes to the financial statements for the year ended 31 August 2024 (continued)

8. Grants payable	2024	2023
	£	£
Grants payable brought forward	(174,857)	(44,635)
Grants to institutions (Note 9)	(1,156,697)	(1,687,777)
Foreign exchange gain/(loss)	17,890	11,110
Grant payments	1,269,995	1,546,445
Grants payable carried forward (Note 16)	(43,669)	(174,857)

9.1 Grants to institutions - Development		2024	2023
		£	£
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	40,043	92,000
Ethiopia	Adheno Integrated Rural Development Association (Adheno)	59,535	65,000
Ethiopia	Alem Birhan Self Help Community Based Development Association (Alem Birhan)	47,743	50,000
Ethiopia	Help for People with Disabilities Organisation (HPD-O)	43,946	69,410
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	30,014	53,000
Malawi	Churches Action in Relief and Development (CARD)	0	65,905
Malawi	Eagles Relief and Development Programme International	30,907	55,000
Malawi	Foundation for Active Civic Education (FACE)	24,500	46,962
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	65	36,517
Sierra Leone	Mamie Foundation	31,212	10,016
Sierra Leone	Pikin to Pikin Movement	44,390	4,373
Sierra Leone	AMNet	28,094	0
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	27,210	57,880
Uganda	Concern for Children and Women Empowerment (COFCAWE)	27,978	73,768
Uganda	First African Bicycle Information Organisation (FABIO)	35,602	75,000
Uganda	BUBA	17,668	35,000
Zimbabwe	Centre for Gender and Community Development (CGCDZ)	35,110	49,957
Zimbabwe	Health Education Food Security Organisation (HEFO)	35,159	63,922
Zimbabwe	Local Initiatives and Development Agency (LID)	44,096	0
Zimbabwe	Methodist Development & Relief Agency (MeDRA)	39,671	70,000
Zimbabwe	Zubo Trust (Zubo)	41,715	52,000
Liberia	Camp for Peace	44,580	
Liberia	SHIFSD	45,037	0
Liberia	RHRAP	45,369	5,030
Liberia	ERDI	30,458	15,000
Lesotho	Methodist Church of South Africa (MCSA)	11,021	
Total Africa		861,123	1,045,740
Total Asia		0	0
Caribbean	Methodist Church in the Caribbean and the Americas (MCCA)	49,608	120,209
Total Caribbean		49,608	120,209
Total Grants to Institutions - Development		910,731	1,165,949

Notes to the financial statements for the year ended 31 August 2024 (continued)

9.2 Grants to institutions - Humanitarian		2024	2023
		£	£
Ethiopia	DanChurchAid (DCA)	30,000	25,000
Somalia	The Lutheran World Federation (LWF)	29,301	25,000
Somalia	Medair		52,694
Kenya	FH Kenya		41,473
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	17,699	0
Malawi	Churches Action in Relief and Development (CARD)	22,293	0
Malawi	Eagles Relief and Development Programme International	19,910	0
Malawi	Foundation for Active Civic Education (FACE)	17,676	0
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	0	0
Uganda	Concern for Children and Women Empowerment (COFCAWE)	0	0
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	0	0
Total Africa		136,879	144,167
Bangladesh	DanChurchAid (DCA)	9,391	40,000
Lebanon	World Renew		0
Jordan	The Lutheran World Federation (LWF)	29,696	37,000
Pakistan	CWSA		33,032
Pakistan	Diocese of Hyderabad, Church of Pakistan		26,033
Total Asia		39,087	136,065
Total Caribbean		0	0
Ukraine	DanChurchAid (DCA)		86,598
Ukraine	The Lutheran World Federation (LWF)		79,998
Syria/Turkey	The Lutheran World Federation (LWF)	50,000	75,000
Israel/Palestine	The Lutheran World Federation (LWF)	10,000	
Israel/Palestine	DanChurchAid (DCA)	10,000	
Total Europe		70,000	241,596
Total Grants to institutions - Humanitarian		245,966	521,828
Total Grants to institutions		1,156,697	1,687,777
10. Staff costs		2024	2023
		£	£
Salaries		1,186,785	1,204,257
National insurance		118,279	122,352
Increase/(decrease) in accrued holiday pay		(13,341)	(835)
Pension costs - defined contribution scheme (unrestricted)		101,941	94,957
Pension costs - defined contribution scheme (restricted)		0	0
Death in service & critical illness cover		39,106	26,931
Total staff costs		1,432,770	1,447,662

The average number of staff employed during the year was 27 (2023: 29).

Notes to the financial statements for the year ended 31 August 2024 (continued)

10. Staff costs (continued)

The key management personnel comprised the Trustees, the Chief Executive, the Director of Programmes & Partnerships, the Director of Public Engagement and the Director of Finance & Resources until March'24. Due to restructure in March'24, the new key management personnel comprised the Chief Executive Officer, Executive Head of Programmes and Partnerships, Executive Head of Philanthropy and Public Engagement, Executive Head of Operations & Resources and Executive Head of Finance. The total employment benefits including employer pension contributions of the key management personnel were £344,286 (2023: £373,428).

The number of employees receiving emoluments, excluding pension contributions, of more than £60,000:

	2024	2023
Total emoluments in the range:		
£60,000 - £69,999	0	0
£70,000 - £79,999	0	0
£80,000 - £89,999	0	3
£90,000 - £99,999	1	1

In respect of higher paid employees, benefits were paid into a defined contribution scheme for (2024: 1) employees. Total contributions to defined contribution schemes in respect of these employees were £25,419 (2023 £31,954).

Pension arrangements

For the year to 31 August 2024, pension arrangements for staff were provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), a defined benefit scheme. The charity's participation in this scheme changed on 30 September 2012 when it was closed to new employees of the charity and the scheme was closed to future accrual with effect from 1 June 2019. Full details of the scheme can be found in the Consolidated Report and Accounts of The Methodist Church in Great Britain (charity registration number 1132208).

The charity also makes contributions into a defined contribution scheme operated by AEGON for all staff members, which includes a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

Volunteers

Volunteers give time in the UK as speakers, coordinators, office administrators, fundraisers and many other activities. In addition there are many other volunteer hours given by the men and women working alongside our partners in the countries where we operate.

The Board believes it is not possible to quantify volunteer hours and their value is not recognised in the accounts.

11. Expenses reimbursed to Trustees	2024	2023
	£	£
Expenses in connection with travel to board and committee meetings	4,421	6,068
Number of trustees reimbursed	13	13

None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

12. Auditor remuneration	2024	2023
	£	£
Statutory audit fees	21,060	18,000
Statutory audit fees over/(under) accrual	0	0
Other services	0	0
Total auditor remuneration	21,060	18,000

Notes to the financial statements for the year ended 31 August 2024 (continued)

13. Intangible fixed assets

	£
Software	
At cost	
At 1 September 2023	21,700
Additions during the year	0
Total	21,700
Amortisation	
At 1 September 2023	18,807
Charge for the year	2,893
Total	21,700
Net book value as at 31 August 2024	0
Net book value as at 31 August 2023	2,893

14. Investments

Investments are held in accordance with the charity's investment policy detailed in the Trustees' Report. All investments are held with the Central Finance Board of the Methodist Church or its subsidiary Epworth Investment Management.

	2024	2023
	£	£
Trustees Interest Fund	0	-
CFB Corporate Bond Fund	0	-
CFB Property Fund	0	-
Epworth Climate Stewardship Fund	0	99,875
CFB Gilt	0	0
CFB Global Equity	0	247,161
CFB UK Equity Fund	0	100,631
FP Foresight Global	0	74,456
L&G UK Property	0	12,773
Royal London Short Term	0	9,792
Rathbone Ethical Bond Fund	0	22,780
Threadneedle UK Social Bond	0	9,795
Vanguard UK Gov Bond Index	0	12,954
Vanguard US Gov Bond Index	0	44,624
Total investments	0	643,511

Fair value at 1 September	634,841	643,511
Additions		1,515,524
Disposals	(664,371)	(1,389,476)
Transfer into CFB		(57,069)
Net gain on disposals	29,530	(13,670)
Net unrealised investment gains/(losses)		(63,979)
Fair value at 31 August	0	634,841

Historic cost	-	698,820
Unrealised gains	0	(63,979)
Fair value at 31 August	0	634,841

15. Debtors

	2024	2023
	£	£
Prepayments and accrued income	218,175	691,815
Gift Aid receivable	2,761	4,306
Y Care International	261,376	298,524
Other debtors	200	6,292
Total	482,512	1,000,937

Notes to the financial statements for the year ended 31 August 2024 (continued)

16. Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	41,139	87,898
Methodist Church in Great Britain (Note 19)	940	221
Grants payable (Note 8)	43,669	174,857
Accrued pension contributions	0	13,847
Accruals and deferred income	47,265	82,243
Total	133,013	359,066

17.1 Restricted funds 2024	Balance 01.09.23	Income	Expenditure	Internal Fund Transfer	Other Transfer	Balance 31.08.24
	£	£	£	£	£	£
Development						
Bangladesh	0					0
Caribbean	(0)	80,000	(75,199)	23,928		28,729
Ethiopia	0	211,729	(137,729)			74,000
India	37,000	40,000	(555)	(30,468)		45,977
Jordan	0					0
Lesotho	20,000	40,000	(18,793)	(571)		40,636
Malawi	0	4,557	(4,557)			0
Sierra Leone	3,504	71,650	(82,265)	13,628		6,517
Uganda						0
Zimbabwe	0	14,061	(14,061)	0		0
Liberia	0	173,025	(173,025)	0		0
OPM Exch rate difference	(13,344)			13,344		0
	47,160	635,022	(506,184)	19,861	0	195,859
Humanitarian						
Jordan	30,000		(29,696)		(304)	0
Refugee Appeal	0	90			(90)	0
Emergency Relief Fund	50,000	21,760		(38,000)	(18,251)	15,509
East Africa Appeal	72,113	5,433	(59,309)		0	18,237
Pakistan Floods	0	81			(81)	0
Bangladesh	0	10,000	(9,391)		394	1,003
Syria-Türkiye Earthquake	119,596	12,820	(50,000)			82,416
Malawi Cyclone Freddy	98,449	374	(84,790)	(6,559)		7,475
Israel/Palestine Appeal		2,394	(19,706)		18,332	1,020
Ukraine Emergency	400,240	16,658	(6,874)	38,000		448,024
	770,398	69,610	(259,765)	(6,559)	0	573,684
Total restricted funds	817,558	704,632	(765,948)	13,302	0	769,543

Other transfers represent the transfer of Humanitarian Aid funds received after an appeal is closed that are re-allocated in accordance of the original appeal. During FY 2023-24, the development aid funds received for Global Relations Initiative ChurchCAN, were reallocated to the partner churches of this initiative based on the revised operational plans.

17.1 Restricted funds 2023	Balance 01.09.22	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.23
	£	£	£	£	£	£
Development						
Bangladesh	0	0	0	0	0	0
Caribbean	4,077	72,000	(107,545)	31,468	0	0
Ethiopia	42,484	40,000	(82,484)	0	0	0
India	2,068	40,000	0	(5,068)	0	37,000
Jordan	0	0	0	0	0	0
Lesotho	26,400	20,000	0	(26,400)	0	20,000
Malawi	0	64,775	(64,775)	0	0	0
Sierra Leone	21	40,000	(36,517)		0	3,504
Uganda	245	125,000	(125,245)	0	0	0
Zimbabwe	0	1,760	(37,760)	36,000	0	0
Legacy to be allocated	36,000	0	0	(36,000)	0	0
OPM Exch rate difference	0	(13,344)	0	0	0	(13,344)
	111,295	390,191	(454,326)	0	0	47,160
Humanitarian						
Jordan	0	0	0	30,000	0	30,000
Refugee Appeal	0	2,931	0	(2,931)	0	0
Emergency Relief Fund	0	1,452	0	48,548	0	50,000
Haiti Earthquake	34,489	9,924	0	(44,413)	0	0
East Africa Appeal	0	217,156	(145,043)	0	0	72,113
Pakistan Floods	880	54,821	(55,701)	0	0	0
Bangladesh	0	11,373	(15,757)	4,384	0	0
Syria-Türkiye Earthquake	0	240,147	(78,550)	(42,001)	0	119,596
Malawi Cyclone Freddy	0	54,036	0	44,413	0	98,449
Ukraine Emergency	539,179	46,347	(147,286)	(38,000)	0	400,240
	574,548	638,187	(442,337)	0	0	770,398
Total restricted funds	685,843	1,028,378	(896,663)	0	0	817,558

Notes to the financial statements for the year ended 31 August 2024 (continued)

17. Restricted funds (continued)

Restricted funds represent donations received and disbursed in respect of development and humanitarian relief projects.

Income represents Restricted Income after the deduction of a fund administration charge of 12% levied on all restricted donations. This is to cover costs incurred in fundraising and administering the restricted fund. This charge does not apply to restricted grants, which have their own individual cost recovery arrangements.

18.1 Unrestricted funds 2024	Balance 01.09.23 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.24 £
Designated funds						
Fixed assets fund	2,893	0	(2,893)	0	0	0
Legacy equalisation fund	795,000	0	(400,000)	0	0	395,000
Programmes & partnerships fund	134,026	0	(134,026)	0	0	0
Public engagement fund	0	0	0	0	0	0
Relocation and IT equipment fund	37,483	0	(17,483)	0	0	20,000
	969,402	0	(554,402)	0	0	415,000
General funds						
General reserves	589,291	1,825,029	(1,650,502)	29,530		793,348
Total unrestricted funds	1,558,693	1,825,029	(2,204,904)	29,530	0	1,208,348
18.1 Unrestricted funds 2023						
	Balance 01.09.22 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.23 £
Designated funds						
Fixed assets fund	7,233	0	(4,340)	0	0	2,893
Legacy equalisation fund	795,000	0	0	0	0	795,000
Programmes & partnerships fund	490,000	0	(355,974)	0	0	134,026
Public engagement fund	50,000	0	(50,000)	0	0	0
Relocation and IT equipment fund	50,000	0	(12,517)	0	0	37,483
	1,392,233	0	(422,831)	0	0	969,402
General funds						
General reserves	1,112,863	2,182,783	(2,692,685)	(13,670)	0	589,291
Total unrestricted funds	2,505,096	2,182,783	(3,115,516)	(13,670)	0	1,558,693

Recharges for the year have been reallocated from transfers to expenditure.

Designated fixed assets fund

This fund represents the unamortised carrying value of unrestricted fund fixed assets.

Legacy equalisation fund

This fund was set up during the financial year 2020-21 to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. In the financial year 2023-24, unrestricted legacy income was significantly lower than budgeted, as a result, £400k were released during the year.

Programmes & partnerships fund

This fund was set up during the financial year 2020-21 both to expand the geographical spread of our charitable activities and to assist with the capacity development of partners in those new countries. The opening balance on this fund was £134k to cover grant payments to new partners and the further development of their capacity. In 2023-24, £134k has been released for programmatic work as well as in building the capacity of our partners including partners.

Notes to the financial statements for the year ended 31 August 2024 (continued)

18. Unrestricted funds (continued)

Public engagement fund

On 1 September 2021, the charity entered into an agreement with Y Care International to provide, inter alia, fundraising services on its behalf. This fund was set up in 2021-22 to allow the charity to both re-engage with the Y Care supporter base and to expand the range and volume of supporters. This fund had been fully utilised for fundraising and marketing activities in FY 2022-23 with no further movements during FY 2023-24.

Relocation and IT equipment fund

The fund was set up during 2020-21 to cover office relocation and IT equipment costs. The opening balance on this fund was £37k of which £17k has been utilised in 2023-24 financial year.

Notes to the financial statements for the year ended 31 August 2024 (continued)

19. Related parties and ultimate parent undertaking

During the year the charity received donations from Trustees of £1,603 (2023: £1,765)

On 1 September 2021, the charity acquired **Y Care International**, a charitable company with charity number 1109789 and company number 3997006. Y Care International works through partnership alongside global YMCA neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities. Y Care International is not consolidated by All We Can, rather consolidation is carried out by the ultimate parent company, The Methodist Church in Great Britain (MCB) charity registration number 1132208, and the accounts of both are included in the consolidated accounts of MCB.

A summary of the financial statements of Y Care International for the year ended 31 August 2024 is as follows:

		£
Statement of Financial Activities	Total Income	485,232
	Total Expenditure	731,755
	Net movements in funds	(246,523)
	Total Funds brought forward	685,201
	Total Funds carried forward	438,678
Balance Sheet as at 31/8/24	Current Assets	793,843
	Current Liabilities	313,897
	Liabilities over one year	41,268
	Net Assets	438,678
Charity funds as at 31/8/24	Restricted funds	43,058
	Unrestricted designated funds	100,000
	Unrestricted general funds	295,620
	Total Funds	438,678

The Trustees' Report and Financial Statements for Y Care International are filed at the Charity Commission and Companies House

During the year the charitable company: -

- Total recharge cost due to All We Can was £519,784, recharge costs paid were £559,496 (2023: £163,126 paid); the balance due to All We Can at 31 August 2024 was £261,376 (2023: £298,524)

- Received recharged costs from Y Care International of £0 (2023: £23). The balance due from Y Care International at 31 August 2024 was £0 (2023: £164)

The charity is controlled by **The Methodist Church in Great Britain (MCB)** and the accounts are included in the consolidated accounts of MCB. MCB has the charity number 1132208 and its principal purpose is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It exercises its control by appointing the trustees of the charity. The MCB Consolidated Report and Accounts can be obtained from the Charity Commission.

During the year the charity:

- received restricted grant income of £179,200 (2023: £192,640) from MCB; and

- received donations of £0 (2023: £21,510) from MCB; and

- made payments to MCB in respect of (a) other costs incurred by MCB on behalf of the charity of £3,687

- (2023: £2,930), and (b) reimbursement for the charity's staff costs of £1,393,665 (2022: £1,331,664). The balance due to MCB at 31 August 2024 was £940 (2023: £221).

There were no other related party transactions in the current or preceding year.

Thank You

For doing ALL YOU CAN to see the potential of others fulfilled

METHODIST FAMILY

As the Relief and Development arm of the Methodist Church, Methodist individuals, churches and institutions remain our primary source of regular income and we are particularly grateful to the substantial support of:

The Methodist Church 

The World Development & Relief Committee of the Methodist Church in Ireland

The Methodist Insurance Funds

Methodist Women in Britain

The World Mission Fund of the Methodist Church in Britain

Chiesa Valdese (Union of Methodist and Waldensian Churches) under the Italian 'Otto per Mille' arrangements

Church CAN - Global Relationships Methodist Church in Britain

Methodist Church in the Caribbean and Americas (MCCA)

Church of North India (CNI)

Methodist Church in Sierra Leone (MCSL)

Southern Africa Methodist Church of Southern Africa (MCSA)

Notting Hill Methodist Church

Welcome and significant support was also received from our following key stakeholders:

PHILANTHOPIST TRUSTS & FOUNDATIONS

The E J Spice Charitable Trust

The David Lister Charitable Trust

The Grimmitt Trust

The Whinfell Charitable Trust

The C B & H H Taylor 1984 Trust

The North of England Temperance League

The Property Income Trust

Connexio

CORPORATES

Benefact Trust

Methodist Chapel Aid

LEGATORS

We are truly grateful to all the amazing people who left us a gift in their will.

PARTNERS



Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)



Adheno Integrated Rural Development Association



Adolescent Girls Literacy + (AGLIT+)



Advocacy Movement Network (AMNet)

ABSHCBDA



Alem Birhan Self Help Community Based Development Association



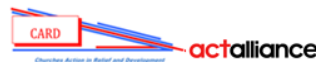
Camp for Peace Liberia (CPL)



Centre for Gender and Community Development Zimbabwe (CGCDZ)



Church of Pakistan (Diocese of Hyderabad)



Churches Action in Relief and Development



Community World Service Asia



Concern for Children and Women Empowerment (COCAWE)



DanChurchAid (DCA)



Eagles Relief and Development Programme International



Efficient Research and Development Institute (ERDI)



First African Bicycle Information Organisation (FABIO)



Food for the Hungry (FH) Kenya



Foundation for Active Civic Education



Health Education Food Security Organisation (HEFO)



Help for Persons with Disability Organisation



Local Initiatives and Development Agency (LID Agency)



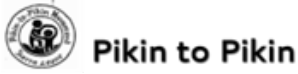
Lutheran World Federation (LWF)



Mamie Foundation



Medair



Pikin-to-Pikin Movement (P2P)



Rural Educational Activities for Development



Rural Human Rights Activists Programme (RHRAP)



Self-Help Initiative for Sustainable Development (SHIFSD)



Sustainable Multi-sectoral Actions for Development (SMAD)

THE METHODIST RELIEF AND DEVELOPMENT FUND

England & Wales - Charity number 291691

Accounts



2022-23 ANNUAL REPORT



Victor Mughogho, Eagles director / All We Can / Tom Price 2022

Trustees' Report and Financial Statements Year Ended 31 August 2023

All We Can is the operating name of The Methodist Relief and Development Fund, a charity registered in England and Wales, number 291691.

Vision and Values

Vision

Every person's potential fulfilled.

Mission

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Who we are

All We Can has served the most marginalised on earth for the last eight decades – since a group of Methodists answered the call of refugees in Europe, in the 1930s. Our story is about the inherent value and potential in all people. Whether children fleeing tyranny, communities facing extreme poverty, or families hit by disaster, we answer through partnering with local innovators, projects and churches to unleash inherent potential.

What we do

We work with the very poorest communities, and have developed a reputation for doing development differently: pioneering sustainable, locally owned solutions in response to John Wesley's call to 'Do all the good you can, by all the means you can, in all the ways you can, in all the places you can, at all the times you can, to all the people you can, as long as ever you can'.

Our values

All We Can is motivated by Christian principles and is an integral part of the Methodist family. We work with people of all faiths and none.

In summary, our guiding values are:



Love

the oxygen of our movement, which enables meaningful relationships and actions.



Collaboration

working together in solidarity and partnership, not control.



Integrity

personifying honesty, transparency and accountability.



Members of the Madalitso choir (meaning blessings), in William village / All We Can / Tom Price 2022

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Message from the Chair of Trustees

ALL
WE
CAN

I was delighted to step up into the role of Chair of the Board of Trustees in September 2023, having been a trustee since 2019.

The highlight of our year was our partner conference 'Walking Together in Partnership' which took place in Malawi from 16-20 October 2022. It was attended by 101 participants from 35 partner NGOs and churches, together with representatives of the Malawian government. I joined some of the sessions by Zoom from London, and was really pleased at the quality of the discussions and the knowledge sharing. This was not All We Can telling its partners in Sub Sahara Africa what to do, this was a conference where our partners in Africa were sharing ideas and information with each other about what works in their local contexts.

Over a year later, in November 2023, I visited our new partners in Liberia and Sierra Leone, sharing ideas with each other on how to scale up their activities and build local financial sustainability. Each one of them brought up last year's partner conference in conversation, and said how much they valued the sharing of ideas and networking with their peer group across the six countries in Sub Saharan Africa where our partners are based.

In the United Kingdom we have emerged from the pandemic into some major cost-of-living challenges, with record levels of inflation for recent times, and we are very aware that this has hit the pockets of our donors. Generally speaking, the inflation rates experienced in the countries where our partners are based has been more than 10 times higher than in the UK, meaning that our partners have had less resources with which to do their work. Their passion to make an impact is undimmed, and I came across more than one instance in Liberia and Sierra Leone, where staff salaries had stopped but the staff chose to volunteer their time so as to continue to support their communities.

In the face of formidable challenges, our dedicated partners at All We Can have shown unwavering commitment and resilience throughout the past year. Despite the numerous hurdles encountered, they have continued to work tirelessly to advance our shared mission. As we reflect on the difficulties faced, we remain optimistic that the coming year holds the promise of positive change. Together, we look forward to overcoming obstacles, fostering sustainable development, and making a lasting impact on the lives of those we serve.

On behalf of the Board, our partners and our staff, a very big thank you for your loyal support.

Chris Sutton

Chris Sutton
Chair of the All We Can Board of Trustees



Chris Sutton / Mamie Foundation / Sierra Leone

Report of the Trustees

Legal Statement

We present the annual report and financial statements of the charity for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, and comply with the charity's governing document, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

Our approach, strategy and objectives

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Our organisation goals are:

1. To create a legacy of resilient, thriving and impactful local partners.
2. To inspire and invest in a wealth of diverse supporter relationships that resource and grow the All We Can movement.
3. To leverage greater impact in the wider world through collaboration and influence.

Achievements and performance

The number of people reached indirectly through partners long-term develop programmes:

515,642

84,171

people directly benefited from programmes and humanitarian aid support provided

Between 1 September 2022 and 31 August 2023, over half a million lives were impacted through the work of All We Can and its local partners around the world.

Seven years after All We Can brought partners together in Ethiopia to celebrate our new partnership approach, All We Can held our second partner conference this year: 'Walking Together in Partnership'. Attended by 101 participants from 35 partner NGOs and churches from 13 countries the Conference, which took place from 16-20 October 2022, was the highlight of our year walking alongside our partners.

The Conference provided a platform for partners to showcase their expertise, share, learn, network and explore critical topics like what makes organisations resilient, financial sustainability and decolonising aid. Notably this was an opportunity to share experiences of learning and un-learning how to do development differently and 43% of participants committed to embedding a community-led approach into their own programmes as one of the key actions they took away from the Conference.

We continued supporting a total of 28 partners in 9 countries, as well as 4 church partners across 4 geographical areas through the ChurchCAN programme. This includes 8 newly established partnerships with local NGOs in Sierra Leone and Liberia who have been supported to develop Strategic Plans, monitoring, evaluation and learning frameworks to support their efforts to evidence and learn from their work over the coming years; as well as seed grants. We celebrated the graduation of READ, a longtime partner of

All We Can based in India. Recognising the protracted nature of the Syrian and Rohingya refugee crises, our support for partners working in Jordan and Bangladesh respectively has continued, shifting from immediate humanitarian aid support to longer term development support.

All We Can also spent the first half of 2023 carrying out a midterm review.

Over the following pages, you will discover how All We Can has embodied its partnership approach in all aspects of its work during the past year and how we are building on the lessons learnt this year.

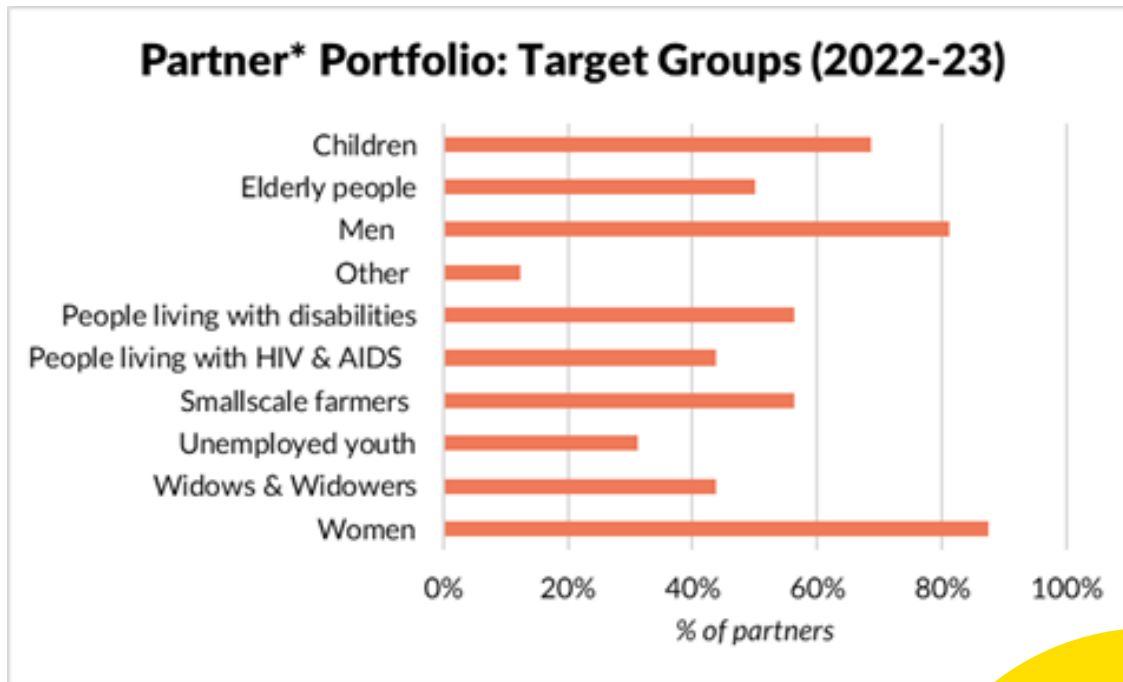
'[Partner Conference] ...tackled themes and issues that are not being addressed in the general discourse of NGOs. It has clearly pointed the future of NGO work and how to differentiate the future from the present'

- anonymous event feedback survey



¹ cumulative total, based on results from partners most recently completed financial year

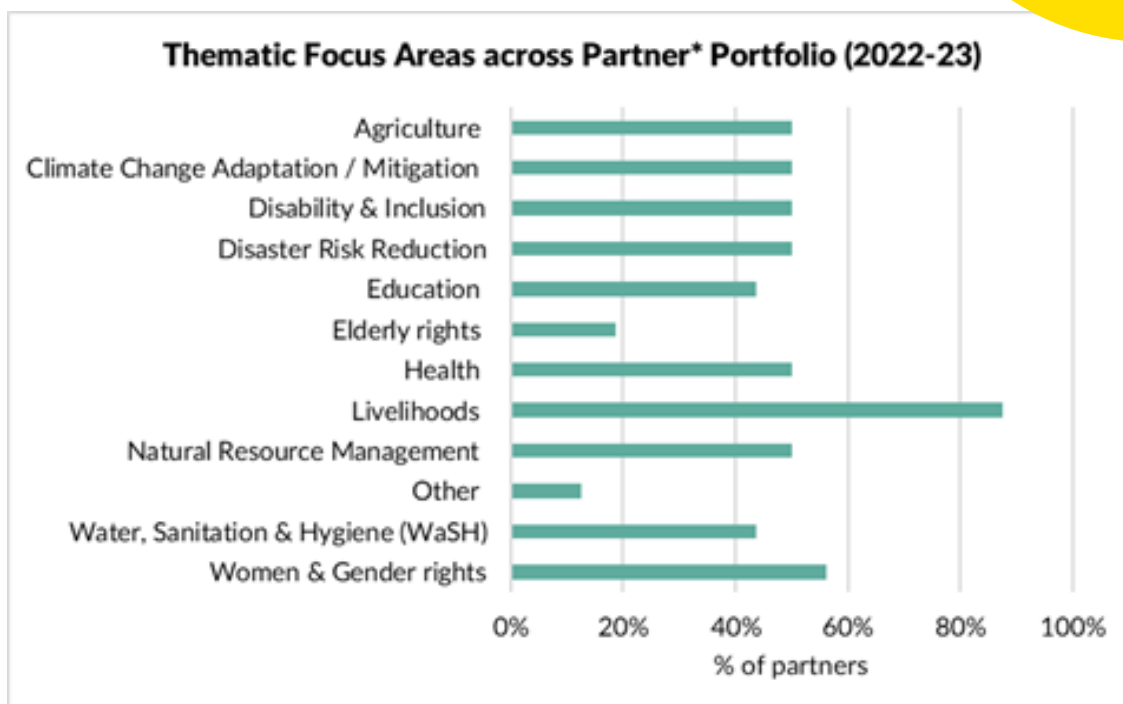
Target Groups



'I would say it's one of the best partnerships that I've experienced in the development sector. I'm being honest with you, because elsewhere, definitely, it's a different story.'

- Elliot, Executive Director, CGCDZ (Zimbabwe)

Partner thematic focus areas



Working relationally with partners

All We Can Priority Countries and Development Partners 2022-23	
Country	Partner Organisation
Bangladesh	DanChurchAid (DCA)
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)
	ADHENO Integrated Rural Development Association
	Alem Birhan Self Help Community Based Development Association
	Help for Persons with Disabilities Organization
India	Rural Educational Activities for Development (READ)
Jordan	Lutheran World Federation (LWF)
Liberia	Camp for Peace Liberia (CPL)
	Self-Help Initiative for Sustainable Development (SHIFSD)
	Rural Human Rights Activists Programme (RHRAP)
	Efficient Research and Development Institute (ERDI)
Malawi	Eagles Relief and Development Programme International
	Churches Action in Relief and Development
	Adolescent Girls Literacy +
	Foundation for Active Civic Education
Sierra Leone	Methodist Church Sierra Leone (MCSL)
	Pikin-to-Pikin Movement (P2P)
	Advocacy Movement Network (AMNet)
	Mamie Foundation
Uganda	Sustainable Multi-sectoral Actions for Development (SMAD)
	First African Bicycle Information Organisation (FABIO)
	Bukedi Beekeepers Association (BuBA)
	Concern for Children and Women Empowerment (COFCAWE)
Zimbabwe	Centre for Gender and Community Development Zimbabwe (CGCDZ)
	Health Education Food Security Organisation (HEFO)
	Local Initiatives and Development Agency (LID Agency)
	Zubo Trust
	Methodist Development and Relief Agency (MeDRA)

What words would you use to describe All We Can's partnership approach? - word cloud of responses from partners in Zimbabwe (MTR focus group discussion, May 2023)

transparent
openhanded
consultative
developmental
accommodative
inclusive
educative
family
mutual
walking together
open partnership
equal partnership
participatory
honest and trustworthy
collaborative
fair



Steveria Genti and Genti Thomas / Chikwawa District, Malawi / All We Can / Tom Price 2022

Agile, efficient and relational funding and grant making

All We Can continued to provide flexible and unrestricted funding to partners, recognising that this is a key enabler to empowering local NGOs and their communities. Partners develop 5-year Strategic Plans, subsequently developing annual operational plans based on these Strategies. Partners are in the driver's seat as they prioritise and decide what to spend grants on in their Strategies and then report to All We Can based on these plans. Just under 96% of partners rated the level of flexibility they experienced in deciding how to spend funding from All We Can as 'very flexible' (MTR survey, 2023). Our midterm review this year has also offered us the opportunity to learn where we can improve, and in 2024, partner representatives from each country and All We Can staff will form a Working Group to refine the current annual operations and reporting processes based on the feedback we have received, as well as the information needs of both partners and All We Can – fostering greater ownership and equity in our partnerships.

While All We Can's grants are small compared to many other donors, the unrestricted nature of the funding, combined with capacity development support for partners' organisational development, makes for a unique combination as evidenced through partners reporting that improving their organisational capacities has helped them unlock partnerships with other donors, and access funding that they might not have had access to before.

'The partnership with All We Can facilitated better engagement with diverse communities... and through improved governance, systems and processes (as a result of All We Can capacity development support) we have qualified for funding opportunities and gained recognition as reputable organization....we have a strategic plan in place now and any new donors are fitting into the journey we've charted for ourselves rather than the other way around. We've attracted funding from the EU and US Embassy; also Vibrant Village Foundation with unrestricted funding. We have enabled donors to knock on our doors to say, we would like to start doing business with you'

- midterm review focus group discussion, June 2023

Supporting our partners' capacity development



Capacity support for partners focused on two main areas this past year: strategic planning and leadership training. A number of partners developed new 5-year Strategic Plans. We took the opportunity to make significant changes, to move from what were largely external, expert methodologies to an approach where partners participated in the design, implementation and write-up, ably facilitated by our Country Representatives who used their deeper knowledge of partners to accommodate the process to individual styles and capacities. The result was much more meaningful outcomes, generated by greater ownership and understanding of the process.

Meanwhile, All We Can is engaging all partners in developing a Financial Sustainability Strategy and Plans to guide fundraising efforts and inform capacity needs to support their long-term organisational sustainability, even after our partnership ends.

In terms of Leadership, All We Can has supported the 22 members of senior management of all partners in Uganda, Malawi and Zimbabwe to undertake 'FOLD' training, an intensive and well-respected professional leadership course, facilitated by EASUN based in Tanzania; from which partner leaders reported deriving huge benefit.

All We Can also supported our Ugandan partner COFCAWE to pilot a community-led safeguarding model that empowers communities to cultivate a culture of safety, and support survivors of gender based and sexual violence. During the six-month pilot, Community Safeguarding Committees have been introduced and trained. The committees have seen an increase of 79 cases being reported to authorities; have provided support to 79 survivors, ensured 15 cases progressed to local police and 4 cases proceed to a court of law. The model has proven to be sustainable by developing the capacity of communities' structures and byelaws to support victims and ensure power holders provide access to support services and justice – rather than the local NGO doing this themselves.

'If someone asked you 'what are you learning?', you will not have results. (The) FOLD course helped us as an organization to realize that actually learning is reflecting everyday; looking back at what you are doing, what you're about to do - it is not a one off, but is a daily routine. You do not wait for a tragedy to occur, and only then start thinking through things. It requires reflecting daily, at a personal level and at the organizational level. So for us as an organization we (introduced) Friday reflections - this is now our learning culture'

- Joy, Programme Manager at FABIO (Uganda)

Case Study

COFCAWE safeguarding pilot

“We are pioneering a safeguarding model that puts communities at the centre of their safeguarding and protection of children and vulnerable people. COFCAWE can move away from a village and these committees will persist in protecting communities.”

**- SARAH
NAMUGOLO,
COFCAWE, 2023**

All We Can works to support all partners to develop and cultivate a culture of safety within their own organisations, tailored to fit the specific needs and contexts in which they work. As part of this, in 2023, All We Can's tailored safeguarding support to partners focused on enhancing safeguarding standards and practices at community level, so that communities themselves can begin to develop a culture of safety.

All We Can selected COFCAWE to be the first partner to pilot a community-level safeguarding project because in 2021, COFCAWE recognised a critical need to address child abuse cases that were going unreported in communities due to various barriers such as resource constraints, lack of community knowledge and survivors not feeling safe enough to report. To combat this issue, COFCAWE initiated a strategy to establish community safeguarding committees (SGCs). These committees, comprising influential community members, local leaders, parents, teachers, religious leaders, and government representatives, began to play a pivotal role in promoting child protection, identifying abuse cases, reporting incidents, and providing support to survivors within their respective communities.

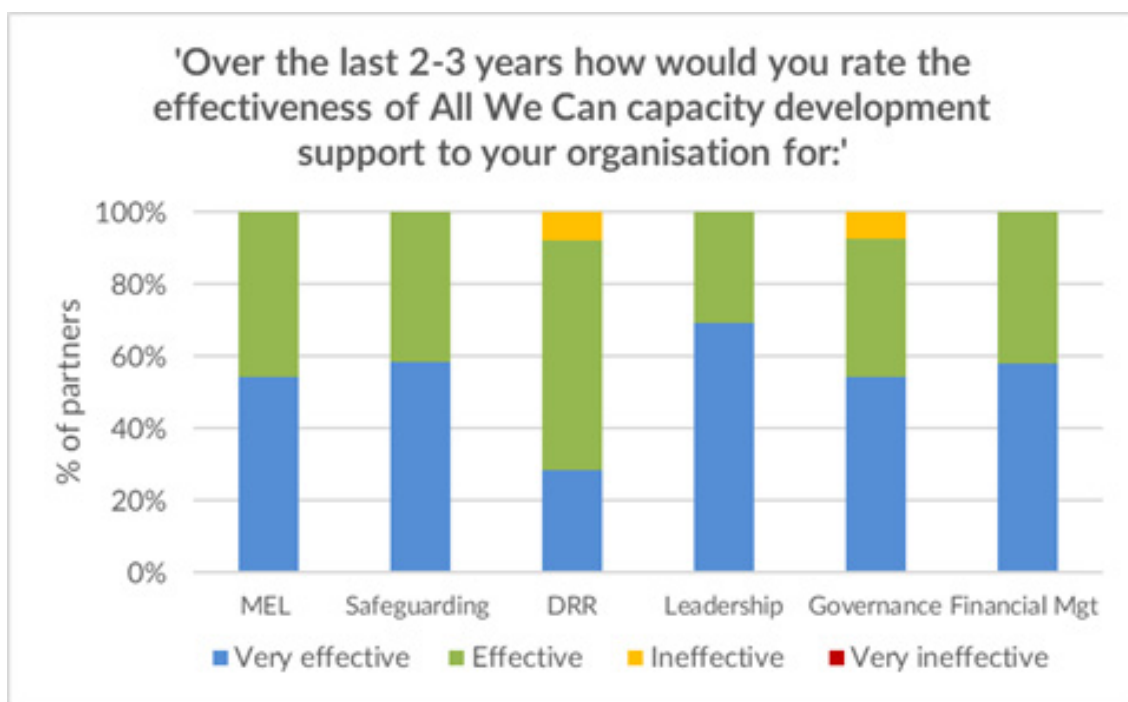
The establishment of these 3 SGCs enabled communities to develop 4 byelaws to strengthen community level child protection, which were forwarded to the district authorities for endorsement. In 2022, All We Can supported COFCAWE to build upon this work through training of the then 30 SGC members on child related laws and proving them with equipment and resources to better perform in their roles, as well as continuation of developing and implementing community byelaws.

In 2023, All We Can has been supporting COFCAWE to implement a 6-month pilot project to address many of the lessons learnt by COFCAWE from previous years and to bridge the gap between the activities within their annual operations plan and the challenges faced which need more skill and resource to overcome. The pilot achieved long-term objectives in the way of child protection trainings, media awareness campaigns, SGC learning sessions, psychosocial support to survivors and better equipped communities with knowledge on the child protection laws and abuse case reporting processes, as well as increasing the number of SGCs from 5 to 11, located in 35 different villages. According to Sarah Namugolo, executive director: 'The pilot has improved our presence within the communities. It is making our work that we have been doing for years more visible. Before the pilot, we were doing safeguarding work but not as high impact because of the lack of resources. The pilot is taking us far and we really appreciate All We Can for choosing us as it has really added onto our abilities and capacity to manage our intervention in this area.'

COFCAWE's strategy of establishing SGCs has demonstrated the potential for grassroots community involvement in child protection. Through comprehensive training, ongoing support, and the diligent work of safeguarding committees, COFCAWE has made significant strides in addressing child abuse within communities. COFCAWE's collaborative efforts with All We Can has equipped 50,000 parents and 100,000 children with knowledge on child protection and reporting processes. As a result, 79 abuse cases have been reported to the SGCs, with 15 cases reaching the police, and 4 currently at court level. All survivors have received essential social and medical support through the pilot project. This approach has opened doors for other organisations to replicate this model, ultimately enhancing child protection efforts at community level and on a broader scale.

As part of the capacity development support provided to new partners in Sierra Leone and Liberia, these organisations were supported to develop monitoring, evaluation and learning (MEL) frameworks that will guide data collection and help the organisation evidence and learn from the impact they are having at community level. All We Can also continues to support partners to digitise their data collection, through training on KoboCollect, and additional funding to purchase tablet devices that can be used in monitoring activities. Digitising data collection has already saved partner MEL staff an average of 15 hours per month by automating data entry and freeing resources to engage in more learning.

Chrissy Khana / Chikwawa District, Malawi / All We Can / Tom Price 2022



ChurchCAN is a process-based programme developed by All We Can that aims to empower partner churches to 'fulfil their mission to sustainably grow their Church'. Since 2017, the Methodist Church of Britain's Global Relationships (GR) Office provides the funding and has collaborated with All We Can to deliver ChurchCAN through the Memorandum of Understanding that is in place.

Country	Partner Church
Caribbean and Americas	Methodist Church in the Caribbean and Americas (MCCA)
India	Church of North India (CNI)
Sierra Leone	Methodist Church in Sierra Leone (MCSL)
Southern Africa	Southern Africa Methodist Church of Southern Africa (MCSA)

Methodist Church of Southern Africa (MCSA)

This year MCSA's Lesotho Church was supported to undertake an internally facilitated organisation assessment to identify what it would take for the church to become a self-sustaining district and in future to become its own conference. The findings from this process will feed into a widely owned Strategic Plan which will have a mix of church mission, organisation development and social action objectives. This Strategy will inform the development of annual operations plans which All We Can will fund as part of the Church CAN programme. MCSA has also created an internal staff role dedicated to support church ministry and leadership to continue its organisational development journey.

Church of North India (CNI)

Since 2019, All We Can has been in partnership with CNI working in 16 Districts, reaching around 2,350 community members per year. In 2022, All We Can facilitated a mid-term review of the CNI strategy. CNI worked to address some of the lessons that they had identified in the first half of the strategy and particularly the impacts that the pandemic had on young people who are the future of the church. They worked on combating mental health issues through implementation of a health camp to provide counselling, particularly for young people, equipping youth for employment through coaching and trainings and developing the leadership within the Church.

In August 2022, All We Can's support to CNI was paused due to a leadership crisis which eventually led to the Bishop ceasing his responsibility as both Moderator of CNI and Bishop of the Diocese Jabalpur. Jabalpur Diocese bank accounts were frozen as a result and All We Can ceased all programmatic activities. All We Can has since been providing moral and prayer support for CNI's Strategic Plan coordinator and continue to monitor the situation in hope that the legal case will resolve in the near future, to allow strategy implementation to continue.

Methodist Church in Sierra Leone (MCSL)

As MCSL reached the end of their 2018-2023 Strategic Plan, All We Can supported the facilitation of a final evaluation to assess the progress made and the impact achieved and draw lessons. 150 stakeholders – MCSL staff members, church members and community members, local authority representatives, etc. – in three Synod districts, took part in Focus Groups Discussions, individual interviews and surveys to share their views on the work accomplished, the needs of their communities and potential solutions to address them, which then inform the development of a new 5-year Strategic Plan for MCSL.

MCSL also received its last grant under the ChurchCAN Programme. The focus was therefore on strengthening the organisation's financial sustainability through the procurement of equipment (solar-powered system, IT equipment, internet upgrade) and the development of its staff and church members' capacity on various topics (i.e., financial accountability, youth leadership, resource mobilisation).

The Methodist Church in the Caribbean and Americas (MCCA)

All We Can are supporting the MCCA with the implementation of their 'Unified Strategic Direction' (USD) Strategy. This year marked the second year of the USD's implementation. MCCA have undertaken activities including starting to restore the Gilbert Centre (with the goal of using the Centre for Income Generation); providing access to information for theological training for Clergy and Lay People; Producing a Brochure of the Important key sections of the Constitution and Discipline; and strengthening the Disaster Response Fund, including Disaster Response Fund Guidelines. The second year of implementation also included the introduction of a new Team Leader: a paid position to support the MCCA Steering Committee and Bishops with the implementation of the USD.

In April, All We Can facilitated an Annual Reflection and Planning Workshop with the MCCA Steering Committee and the presiding Bishops from the eight MCCA districts in Panama City, Panama. In this workshop MCCA reflected on the second year of implementation, including identifying successes and challenges, coupled with prioritising and planning for the third year of implementation.

Walking alongside our partners during protracted crises

Last year, All We Can renewed its support to the Lutheran World Federation (LWF) in Jordan and DanChurchAid (DCA) in Bangladesh as part of our commitment to supporting Syrian and Rohingya refugees.

In Bangladesh, DCA pursued the development of its Self-Learning Kits, delivering literacy, numeracy, and psychosocial support activities in English and Burmese, as well as its Teacher Professional Development curriculum to address two major barriers to female education in the camp: lack of qualified female Rohingya teachers and increasing security incidents preventing young women and girls to take on activities outside of their household.

Meanwhile in Jordan, All We Can kept supporting LWF's daycare centre providing educational and psychosocial support activities to 3-5-year-old children in Zaatari Refugee Camp, as well as a sewing workshop, that allows Syrian women to generate income while working on products in high demand in the camp: baby basket and cloths, school uniforms and bags, sanitary pads, tote bags. Those products were then distributed to the households the most in need in the community.

Working together during humanitarian emergencies

Our emergency response work remains a critical part of our organisational impact. Utilising specialist responders and situational analysis, we responded to a variety of disasters and emergencies in the past year. Our decision to respond is based on the premise of added value.

In 2021-22, All We Can launched our most successful appeal to date, raising over one million pounds for the Ukraine Emergency Appeal. As of the end of the 2022-23 FY, we have provided 500,145 GBP in committed funding to our emergency response partners. We have agreed to ring-fence 350,000 GBP for the longer-term recovery interventions, and we are exploring how to utilise the remaining funds with International Humanitarian Action (IHA) Partners.

We responded to the Turkey & Syria Earthquake in February this year, choosing to focus on the less resourced response in Syria, working closely with our IHA Partner supporting some of the most marginalised communities still affected by war in that country. We also launched an Appeal in response to the flooding in Pakistan which affected 33 million people, with a specific focus on Sindh Province, one of the worst affected areas, and Hyderabad Diocese, with the Church of Pakistan.

Through our flexible funding approach, enabling partners to repurpose their development grants, we also responded to the impact of Cyclone Freddy in Malawi which caused widespread flooding in March this year. Disappointingly, this disaster had little media attention in the UK, however we were able to raise funding through Major Donors and Trusts & Foundations to assist all four of our local development partners to support communities recovering from this disaster, taking a DRR Approach, the process of which will take place from the beginning of September 2023.

Finally, we launched our regional East Africa appeal, responding to the impact of the drought the countries of Somalia, Kenya and Ethiopia.

In August 2021, All We Can launched an Appeal to support the response to the Haiti earthquake and supported our partner World Renew to respond. Unfortunately, due to the complex situation including gang violence and access constraints, World Renew were unable to spend funds received for the recovery programme and returned the funds to All We Can. This majority of this funding was reinjected into the East Africa appeal.

The table below captures the main grants provided to our International Humanitarian Action Partners in 2022-23.

Country	Emergency Type	Partner	Response Activities	Project Participants ²	Response period
Ukraine	Conflict	LWF	Shelter Materials, Winterisation Materials, Repair to drinking water system. Hygiene Materials. School Generators. MHPSS Events / training. Mine Safety.	4325	01/12/2022 – 30/05/2023
Ukraine	Conflict	DCA	Financial support to purchase energy resources: paying energy utility bills; winterization supplies (blankets, gloves, etc) on the local market.	6124	01/01/2023 - 31/03/2023
Pakistan	Flooding (fast-onset)	Community World Service Asia	Unconditional Cash grants	2688	15/02/2023 - 15/04/2023
Pakistan	Flooding (fast-onset)	Church of Pakistan (Diocese of Hyderabad)	Livelihoods: Goat distribution, vaccination and livestock management training; Provision of Sewing machines, materials and maintenance. Assistance devices for differently abled people. DRR Training	1200	01/10/2023 - 31/03/2024
East Africa (Somalia)	Drought (slow-onset)	Medair	Severely acutely malnourished children aged 6-59 months will be treated through Medair's outpatient therapeutic feeding programme at the supported health facilities and outreach sites. Funding will be used for the purchase and supply of nutrition supplies	635	01/04/2022 to 31/05/2022
East Africa (Kenya)	Drought (slow-onset)	Food for the Hungry (FH) Kenya	Multi-Purpose Cash Assistance	2124	01/08/2022 to 31/12/2022
East Africa (Somalia)	Drought (slow-onset)	LWF	Provide hygiene and dignity kits for drought affected & displaced learners in schools.	1000	01/08/2022 to 30/09/2022
East Africa (Ethiopia)	Drought (slow-onset)	DCA	Multi-Purpose Cash Assistance	1400	01/03/2023 - 30/04/2023
Syria Earthquake Response	Earthquake (fast-onset)	LWF	Hot meals and food kits (67 HHs) Earthquake and Cholera awareness sessions (3,500 individuals), hygiene kits (including female sanitary kits and baby kits) (63HHs) and Psychological First Aid and PSS Counselling Sessions (1,100 Individuals)	4730	01/02/2023 - 31/10/2023
Malawi	Tropical Cyclone (fast-onset)	AGLIT+	[Repurposed Funding] Food Distribution; Water Treatment Chemicals; Temporary Shelter Materials; Buckets, Soap, Cups and Plates	1480	16/05/2023- 30/05/2023
Malawi	Tropical Cyclone (fast-onset)	FACE	[Repurposed Funding] procurement of relief maize flour to address immediate food security needs of 177 households.	1065	16/05/2023 - 30/05/2023

² Project Participants at the time grant approved (forecasted). Actual Project Participants may differ depending on change in context, informed through progress and final reports.

Partnering with communities in Disaster Risk Reduction (DRR)



All We Can have an ongoing focus on building resilience, with a key focus of our work being on Disaster Risk Reduction (DRR), including disaster preparedness and management. DRR seeks to ensure response work doesn't just hold people over until the next disaster (returning to pre-disaster levels of risk and vulnerability), but rather enables and supports solutions that will withstand them.

Following on from the completion of the pilot Build Back Better Initiative (BBBI) in Malawi in 2021-22, in the aftermath of Tropical Cyclone Freddy in February and March this year, it was reported that all ten houses withstood this hazard: fulfilling their purpose in reducing disaster risk. Tropical Cyclone Freddy affected over 2.25 million Malawians and displaced almost

143,500 households.³

We have also continued to support partners embed disaster risk reduction within their programmes:

- ▶ In **Zimbabwe**, CGCDZ has been supporting communities to improve their agricultural practices through the adoption of small grains. Small grain crops are defined as those crops resistant to drought for example, Sorghum, Rapoko, Millet and Runinga (a traditional small grain that is used to make peanut butter). Small grains also have a higher market value compared to maize, thus can be utilised to improve household income, nutrition and food security.
- ▶ In the **Caribbean**, The Bahamas, Turks and Caicos Islands Conference of The Methodist Church in the Caribbean and Americas (MCCA) received online Disaster Risk Management (DRM) Training, highlighting the importance of preparedness for an emergency. MCCA has also received funding for a DRM Fund and have developed a DRM Fund Policy for utilisation of this funding to prepare and respond to emergencies.
- ▶ Disaster Risk is a function of exposure and vulnerability offset by capacity, and marginalised groups within a community are often the most vulnerable. DRR isn't just about the provision or development of physical capital, or management of natural capital, but also the inclusion of traditionally marginalised groups in livelihood opportunities to reduce their vulnerability. In **Uganda**, FABIO is working to encourage use of the bicycle by vulnerable communities, including People With Disabilities (PWDs), who are specifically provided with bicycles adapted to meet their unique needs and enable them to access livelihood opportunities.

³ UNESCO. 2023. Tropical cyclone Freddy 2023: post-disaster needs assessment of Malawi's culture and heritage sectors. Available from: Tropical cyclone Freddy 2023: post-disaster needs assessment of Malawi's culture and heritage sectors - UNESCO Digital Library

Case Study

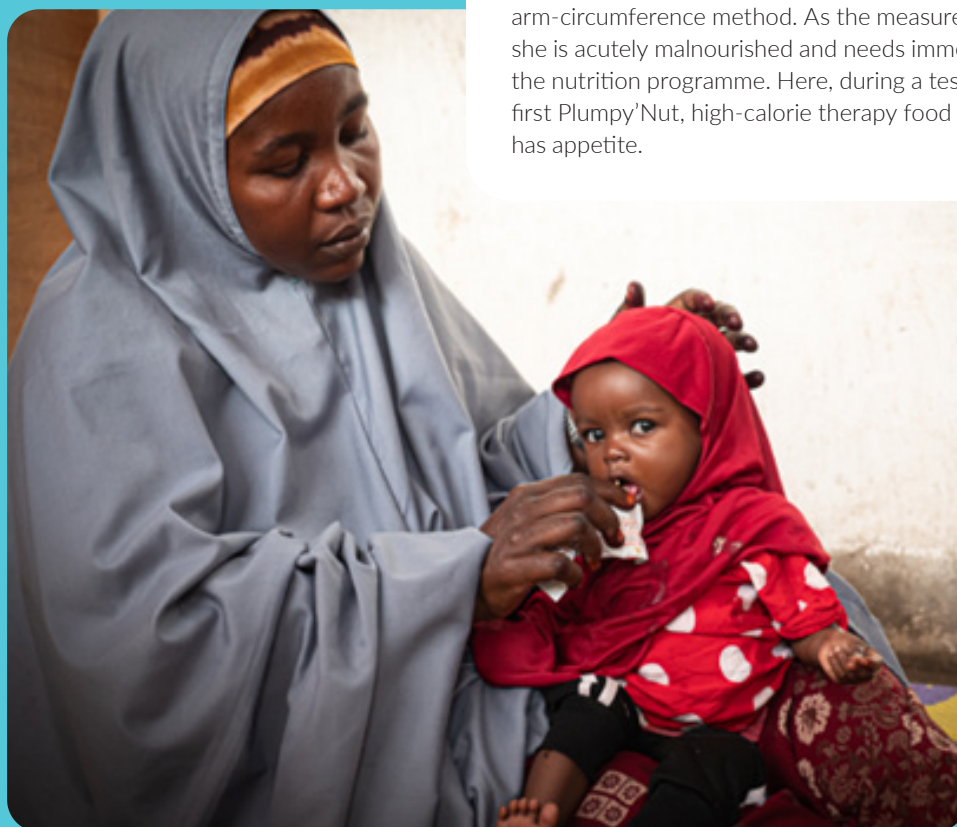
Medair Somalia Acute Malnutrition Program

(Drought response supported by All We Can)

'This was the first place I thought about to bring my baby. I have trust that you will know how to treat Jamilah and make her strong again.'

'As Jamilah lost her energy more and more, I noticed something was wrong. She lost weight and appetite,' shares mother Khadra. 'I brought her because this clinic is well known for its good and free treatment. Many children here are malnourished and were cured in this health clinic. This was the first place I thought about to bring my baby. I have trust that you will know how to treat Jamilah and make her strong again.'

In the nutrition clinic in this health facility supported by Medair, little Jamilah gets screened for malnutrition with the mid-upper-arm-circumference method. As the measurement indicates red, she is acutely malnourished and needs immediate treatment in the nutrition programme. Here, during a test, she gets her very first Plumpy'Nut, high-calorie therapy food and she likes it and has appetite.

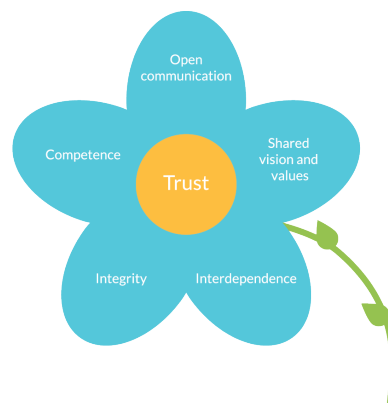


*All names have been changed for security reasons.

What are we learning from what's not working so well in relation to our Programme?

2022-23 was an important milestone in All We Can's current strategy as we marked the halfway mark of our 2020- 2025 Strategy. Following best practice, the organisation undertook a midterm review (MTR) to take stock of progress made towards our strategic objectives; to reflect on what is working well, and not so well and how we can take these lessons into the remaining strategy period. A pivotal part of this was gathering feedback: the Programmes team facilitated focus group discussions with leadership and staff from 21 partners at country level to reflect together and have open dialogue with partners about their experiences and progress we are making as we walk together in partnership. 28 partner staff also shared quantitative data with us via an online survey. The Public Engagement team conducted a comprehensive feedback process, collecting insights from volunteers and external sources including All We Can partner churches. During our staff retreat from 12-14 July, which brought together UK staff as well as Country Representatives from our priority countries across Africa, the organisation reflected on internal and external changes in the context we are operating in – and spent invaluable time team building. Based on the feedback received and insights from this contextual analysis, teams have identified lessons learnt and recommendations we need to take forward as an organisation over the remaining strategy. Some highlights from our progress made so far:

- ▶ 19% increase since 2020, in the proportion of partners reporting All We Can's partnership is 'always' embodied by characteristics of healthy partnership



- ▶ 80% of partners who have graduated partnership since 2020 have increased their funding base as a direct result of All We Can's capacity development support during their partnerships.
- ▶ All We Can has maintained the level of satisfaction among current partners (from 94 to 95% satisfaction rate between 2020 – 2023) despite COVID19 and being unable to engage with partners face-to-face for a significant portion of the strategic period.
- ▶ The proportion of partners satisfied with the timeliness of All We Can funding has increased by 15% since 2020.

Lessons we take forward into our remaining strategy period:

- ▶ Supporting partners plan long term for their financial sustainability remains a key priority; we need to ensure this involves diversification of organisational income, and prioritise those partners entering their final strategic cycle in partnership with All We Can.
- ▶ The 'Walking Together in Partnership' Conference has led to greater partner-to-partner learning beyond the event, with partners creating their own in-country forums for example; we will continue to support partner to partner learning – both remotely through online gatherings at global and country level, as well as funding learning exchanges both in country and for regional neighbours where possible.

'Through All We Can partners meetings, we have created our own platform for learning (in Malawi), to learn among ourselves.... and now we are talking of coming up with a consortium...This really (wouldn't be) there without All We Can'

– Trywell, Programme Manager, Eagles (Malawi)

- ▶ Leveraging local, in-country technical experts has embedded our locally-led approach. The move towards Country Representatives playing not only a coordinating role, but facilitating key strategic capacity development support to partners has improved the partner ownership of these processes as Country Reps imbue partnership principles (as compared to other local experts who might not be as familiar with the approach). Moving forward we remain mindful of continually checking in with partners to ensure that this does not 'swing the other way' and become viewed as 'All We Can' processes.
- ▶ Decolonising of aid and new ways of partnering has gained momentum in the sector over the period reviewed and support for local NGOs and churches to become more resilient is more critical than ever in light of global conflicts, economic crises and rising political extremism; however as more and more INGOs and charities adopt locally-led approaches, we need to remain mindful of 'partnership washing' and continue learning what works and does not work.
- ▶ Some of the annual planning and reporting processes we have for partners are overly-complicated. All We Can and partners will work together to co-create annual planning and reporting processes that are user friendly whilst still meeting the information needs of both All We Can and partners.
- ▶ All We Can has not implemented some of the organisational development tools it support partners with; over the remaining strategy period we commit to developing an organisational development goal that will help facilitate the organisations own strengthening.
- ▶ All We Can's merger with Y Care International has fostered exciting linkages between All We Can NGO and church partners and Y Care's YMCA partners; the organisation is working through and should continue learning in relation to its '2 brands: 1 kitchen' model.

Informing, inspiring and engaging supporters

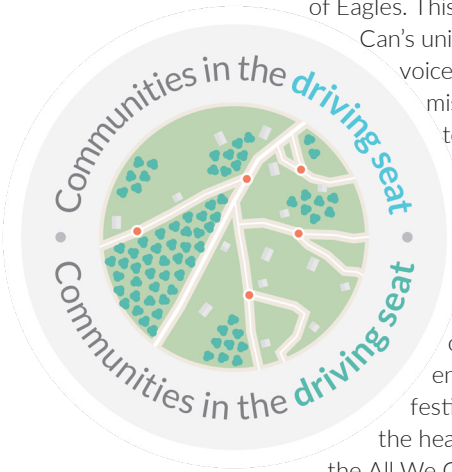
The last few months of 2022 saw the conclusion of All We Can's 'The Next Steps' campaign, as the Public Engagement team adjusted the campaign cycle such that it now aligns with the calendar – rather than the fiscal – year. 'The Next Steps' campaign focused on All We Can's work in Zimbabwe, with partners Zubo and HEFO, who are bringing about transformation by equipping women in the communities they serve to start their own businesses.



At the start of 2023, the All We Can Public Engagement Team launched the Communities in the Driving Seat campaign, focusing on the work of partner organisation Eagles in Malawi and championing the voice of Victor, the Executive Director of Eagles. This campaign marked a step up in the importance of communicating All We

Can's unique approach to partnership and locally-led development, featuring the voices of partners even more prominently in communications and ensuring that misconceptions about 'aid' and 'overseas giving' were addressed head-on. The team remains committed to its anti-racist agenda and ensuring that, wherever possible, not only is the work the organisation does a part of decolonising aid, but so is the way the team communicates and fundraises.

Regular giving continues to be the linchpin of the team's strategic approach to fundraising, with the monthly regular giving support continuing to grow year-on-year (to around £28,000 per month at the end of this year). Not only has this year's campaign excelled in terms of financial contributions, encompassing donations raised through regular gifts, fundraising events, festivals, church services, and one-off gifts, but it has also deeply resonated with the hearts – and challenged the heads – of both new and dedicated supporters in the All We Can community.



The team has continued to innovate with new ideas and resources for Partner Churches (a programme with around 130 loyal, supporter churches signed up) and developed a Partner School programme to accompany it. The Philanthropy team have continued to seamlessly integrate soft asks into regular communication, including the continued success of the biannual news publication, 'Walking Together'. Direct Mail campaigns have been meticulously reviewed and adapted to great success, reflected in robust early response rates.

Furthermore, a communications trip to Liberia has returned with video footage, images and stories to help shape next year's campaign, which will continue to highlight the work of All We Can's partners and the communities they serve.

Work has also begun on a community fundraising programme for January 2024, entitled All We Canuary, on an updated volunteer training programme, and on the launch of an updated advocacy strategy, which draws inspiration from the Methodist Church's Justice Seeking Church programme.

In summary, the fiscal year 2022/23 has affirmed the indispensable role of regular giving in All We Can's overarching strategy. It has not only bolstered financial resources but has also solidified bonds with the charity's most dedicated supporters, reflecting a collective commitment to seeing every person's potential fulfilled in communities worldwide.



Philanthropy events have been taking place online and have been immensely successful. Not only have these events been excellent fundraising initiatives, but they have also helped supporters engage more closely with All We Can's local partners and hear first-hand the impact their work is making in communities. The All We Can team continues to be grateful for the support of a number of Trusts and Foundations, as well as generous donors, who help to make this work possible.

During the 22/23 year, All We Can continued to appear in a number of news outlets, including several times on Trans World Radio, in the Methodist Recorder, Preach Magazine, the Connexion Magazine, Magnet, the Methodist Church website and others. Several staff members have had the pleasure of speaking on Premier Christian Radio, at BOND and other sector events, at the Methodist Conference and at regional events across the country. All We Can has been keenly involved in the BOND network.

Structure, governance and management

Flexible Working

Our work has continued to be adaptive and flexible in the 'shifting sands' created by the Covid-19 Pandemic. We remain mostly remote in our working situations, while being intentionally connected in our team culture. The team meets in London once a month for training and development.

Remote working continues to play an important part in our ways of working, however in 2023 we signed a short term lease to open our own office, which gave us a London base at a low cost.

Health & Safety

All We Can staff primarily work from home and attendance at Methodist Church House ceased in December 2022 and we moved with the church to a temporary office for our core team to process incoming post. Due to this and the planned office move from Methodist Church House the annual health and safety audit has therefore not taken place but All We Can has continued to liaise with Peninsula Business Safe on the health and safety practices that it has in place for all its staff and volunteers working from their homes. Risk assessments have been undertaken and additional office and IT equipment has been supplied to staff and volunteers where required/ appropriate.

Great emphasis has also been placed with regard to good mental health for staff and volunteers: pro-active initiatives were introduced to support and help during this very challenging time e.g. regular check-ins with staff/volunteers working from home, promotion of the Confidential Employee Assistance Programme and Confidential Counselling Services that are available to staff 24 hours a day and periodic staff on-line social gatherings. Four staff also completed training to become Mental Health First Aiders to support the team further.

All We Can has continued to be a part of Peninsula Business Safe's health and safety Covid-19 awareness programme with webinars and interactive online discussions. In addition, All We Can has sought advice and followed recommendations relating to good working from home practices, risk assessments and how to approach the easing of restrictions after lockdown for staff.

All We Can continues to be committed to high standards of health and safety during this period in the workplace (at our offices and in homes of our staff and volunteers).

Team and culture

Maintaining and continuing to build a positive team culture remains a key objective for the management of the organisation, along with employee wellbeing. Despite the challenges of remote working, the team has worked hard to continue to foster a positive, relational working culture.

Equality, Diversity and Inclusion

Equality, Diversity and Inclusion remains a vital focus of our efforts towards good governance for our organisation. There have been a number of further training opportunities which staff have attended and accountability and conversations have continued throughout our governance and leadership meetings. We have held a number of online gatherings and used a dedicated space on our intranet to ensure that issues of inclusion are explored in greater depth on an ongoing basis. Revised and more inclusive recruitment practices are now embedded in our processes and we remain committed to enabling and encouraging even greater diversity in our governance, staff team and culture.

Trustees

The trustees consider the Board of Trustees, the Chief Executive and the Senior Leadership Team as comprising the key management personnel of the charity, in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 11 to the financial statements.

Trustees are required to disclose all relevant interests and register them with the Director of Finance & Resources, and in accordance with the charity's policy, to withdraw from decisions where a conflict of interest arises. All We Can continues to comply with the Charity Governance Code, using it to continuously learn and improve.

Safeguarding



All We Can remains committed to safeguarding and ensuring that those with whom we partner are equipped with the knowledge, skills and tools needed to reach the highest safeguarding standards. By promoting and continually ensuring that there is a strong organisational consciousness and culture of safeguarding within All We Can and within all our partner organisations, we aim to ensure that every individual that is impacted by our work together remains free from harm, abuse, neglect and exploitation.

All We Can has been engaging in a number of initiatives together with our partners and the communities that we work with to promote safer cultures within their organisations and to increase their safeguarding knowledge and practices. In 2023, All We Can supported our local partner; Concern for Children and Women

Empowerment (COFCAWE) in Uganda to pilot a community-level safeguarding project which enabled COFCAWE to scale up the number of their already established community safeguarding committees (SGCs) - comprising of five community member volunteers per committee, responsible for supporting survivors of abuse to report to the authorities - from 5 to 11, located in 35 different villages.

The pilot has seen the implementation of long-term objectives in the way of establishment of community by-laws to strengthen community level child protection, child protection trainings, media awareness campaigns, SGC learning sessions, psychosocial and medical support to survivors and has better equipped communities with knowledge on the child protection laws and abuse case reporting processes. The pilot alone has supported over 50,000 parents and over 100,000 children, it has seen an increase in abuse cases being reported and perused legally and has increased COFCAWE's visibility in the communities they support.

All We Can have also established a Safeguarding Community of Practice, a space for all of our international partners to come together every quarter for shared learnings around each organisation's own safeguarding work, systems and challenges. It is a platform for problem solving, finding solutions together; supporting one another and enhancing members' skills and expertise. One local partner commented that: 'This platform is a great learning and sharing space of ideas. We are reminded not to wait for safeguarding issues to happen; we empower and sensitise people to know it is their right to safeguard children and people.'

All partners were also written to with the opportunity and encouragement to report on any previously unreported incidents involving inappropriate behaviour or actions from any All We Can Staff member or in relation to the work we have done together. They were also asked if any of their own staff have been involved in safeguarding incidents, whether employed by All We Can or not. Seven incidents were reported occurring within the communities in which we support through our international partners, all of which have been responded to efficiently by our international partners. No incidents of All We Can were reported, and all partners stated they had not been aware of or subjected to any incident involving an All We Can staff member or a staff member of their own. All partners indicated their commitment to safeguarding and their desire to continue to improve their own policies and practices, as well as to promote safer cultures within their organisation.

All We Can remains a member of the Inter-Agency Misconduct Disclosure Scheme – a scheme initiated to prevent and address the consequences of sexual harassment and sexual exploitation and abuse in the humanitarian and development sector by sharing misconduct data with recruiting organisations and previous employers. Safeguarding remains a permanent agenda item in all Board and senior leadership meetings and All We Can regularly promotes safer culture and best practice at our team gatherings. All We Can also provides accredited safeguarding training to all trustees, staff, and volunteers as well as its international partners. Training updates are carried out periodically and at a minimum every 3 years.

'As COFCAWE we believe this is a very powerful tool and strategy for safeguarding communities as it is community based. The extra committees created by the pilot have also helped to improve our presence within the communities, it has made our work that we have been doing for years more visible. We appreciate All We Can for supporting us with this pilot.'

- COFCAWE, 2023

Staff Remuneration Policy and Performance Management

In our commitment to be good stewards of all the resources that are entrusted to us, All We Can reiterates its commitment to ensuring that it pays all its staff a fair and appropriate salary, while making sure it has the ability to do so. This is to enable us to attract and retain people with the right skills and therefore have the greatest impact in delivering our objectives. All We Can actively invests in the learning and self-development of its staff, so that they may contribute effectively to its mission, and ensures that Staff Performance Reviews actively identify individual and team learning and development needs. The significant increase in online learning during the pandemic has enabled staff to access a wide range of online learning and development opportunities which may not have otherwise been accessible.

Pay Review Process

- a. All We Can staff have their salaries benchmarked annually against comparable organisations, including other charities and faith-based organisations, using the current Croner Pay Survey Index. All We Can aims to set salaries equivalent to the median for such organisations.
- b. The median salary is identified for similar positions in organisations across several relevant sectors, namely: number of employees, annual income, international aid, faith-based and London-based personnel (where applicable).
- c. All salaries are evaluated and approved by the Senior Leadership Team based on the responsibility of the post as defined in the job description. The Board scrutinises and approves any proposed increases in salary, and the results of the salary benchmarking process, through a remuneration committee comprising the Chair of the Board, the Chair of the People, Governance & Policy committee and the Chair of the Finance and Audit committee. The whole Board endorses the overall annual pay settlement for all staff during the annual Budgeting Planning and Approval process.

The management of our finite finances has once again shown that we are highly professional in our recording and efficient in our use of the precious funds we receive from donors. We have set ourselves key classes of expenditure, which are reported monthly. Importantly, as detailed below, we regularly review the 'principal risks' for ourselves and our partners and have put in place a Risk Management Framework that is monitored by both the senior leadership team and the trustees.

Principal Risks and Uncertainties

Because All We Can has chosen to work with local NGO (non-governmental organisations) and church partners in some of the most under-served and remote places in the world, it needs to be mindful of the associated risks. In addition, due to the nature of its Christian principles and Methodist connection, along with its relatively small size, some inherent risks are recognised. We are committed to managing risks effectively by identifying mitigation plans that are defined according to the various functions of the organisation. The five key risks are assessed based on their likelihood and potential impact, along with the mitigation strategies in place to manage them. The trustees are ultimately responsible for risk management approval, ensuring that it is reviewed tri-annually through the Finance and Audit Committee, Programmes and Partnership Committee, Public Engagement Committee and People, Governance & Policy Committee. The Board approves the Risk Management policy annually (designed to manage rather than eliminate risk), with the senior management team ensuring that day-to-day risks are managed through agreed systems and procedures.

1. Financial sustainability

Risk:

For many reasons, the income All We Can receives is at risk: the vulnerable UK economy, increased competition in fundraising within the sector and economic hardship which has affected donor priorities. If our income reduces below that which we forecast, it is unlikely we would be able to fulfil our operating plans and would therefore have to reduce the level of financial support available to our partners.

Mitigation in place:

- ✔ Regular, detailed analysis of income streams and trends
- ✔ Fundraising plans seeking to diversify income sources
- ✔ Collaboration with the Methodist Church in Britain and the Methodist family internationally
- ✔ Championing our approach and providing examples of the success and impact of our work
- ✔ Articulating the basis of our Christian principles and faith-based model
- ✔ Regularly monitoring costs and seeking to improve efficiency
- ✔ Maintaining reserves in accordance with the Reserves Policy in case of unplanned income reduction
- ✔ Key Performance Indicators to monitor status
- ✔ A Finance and Audit Committee of the Board to review progress

2. Human resources

Risk:

An effective, committed and flexible staff team is crucial for successful implementation of our strategy. We must provide valuable and constructive leadership and management of the staff – because if we do not look after their wellbeing, the implementation of our strategy could be significantly compromised and our reputation damaged. Key person dependency is a risk if there is sole responsibility placed on one member of staff.

Mitigation in place:

- ✔ A thorough equal opportunity recruitment process to aid us in selecting candidates who can best help us to deliver our strategic aims through internal and external job advertising
- ✔ All staff have an employee contract that includes the agreement to our core values
- ✔ A documented performance management and performance system for work enhancement and professional development, including promotion opportunities where feasible
- ✔ The CEO is managed and evaluated by the Board Chair
- ✔ Contingency planning for key staff
- ✔ HR policies and procedures designed to promote employee wellbeing
- ✔ Cross-department 'staff wellbeing group' and staff feedback sought

3. Regulatory compliance

Risk:

Financial, legal and reputational damage arising from non-compliance with applicable legislation and regulations.

Mitigation in place:

- ✔ We have staff responsible for ensuring compliance with key legal and regulatory requirements including safeguarding, whistleblowing and conflict of interest
- ✔ The Finance and Audit Committee of the Board, with the support of the Director of Finance, ensures compliance with legal and accounting requirements
- ✔ The Public Engagement Committee of the Board, with the support of the Director of Public Engagement, ensures compliance with regulatory requirements and standards relating to fundraising, data protection and public engagement
- ✔ The Trustees, with the support of the Senior Leadership Team, ensure employment law compliance by utilising an independent, external HR organisation that monitors regulatory requirements

4. Working with partners

Risk:

Our approach to development and the reduction of poverty is to work through independent, self-governed local NGO and church partners that are based in the communities in which they operate. These partnerships are critical to the achievement of our goals, but working with others could compromise our plans, funding and reputation. There are risks associated with this –these can include the misuse of funds, lack of sustainability, lack of accountability and inability to deliver effective programmes.

Mitigation in place:

- ✔ A dedicated Partnership Manager is assigned to walk alongside each partner, with routine communications and visits, where possible.
- ✔ A capacity development and organisational development process is planned and defined before funding is agreed, to include leadership governance controls, HR, finance and monitoring processes
- ✔ Regular partner monitoring and organisation audits are conducted
- ✔ Identifying local fundraising opportunities for partners to develop self-sufficiency
- ✔ A Programmes and Partnerships Committee of the Board to review progress

5. Reputational risk

Risk:

Inherent in all the risks above is the risk of the charity's reputation being damaged and adversely affecting its staff, partners, churches, donors, supporters and public. It may be that the risk is linked to perception rather than factual evidence, but the impact could be significant nonetheless: income loss, reduced ability to seek diverse funding, damage to relationships with partners, services to beneficiaries and staff morale are all possible consequences. The areas where reputation is at risk, in addition to those already cited, include staff and partner performance and behaviour, misuse of charitable resources and failure to deliver strategic objectives.

Mitigation in place:

- ✔ Aligning operational and work plans with approved strategy
- ✔ Regular monitoring and measurement of performance and KPIs
- ✔ A clear and rigorous HR recruitment process and staff performance procedure
- ✔ The thorough vetting and monitoring of partners
- ✔ Updating Trustees of all risks on a regular basis through the relevant committee
- ✔ Compliance by staff and trustees to ensure the implementation of protection policies including safeguarding, whistleblowing and conflict of interest
- ✔ Compliance with all fundraising, financial and data regulations
- ✔ Communication strategy and public engagement sign-off process, including consistency of key messages and a nominated spokesperson
- ✔ Senior leadership staff on call for emergencies 24 hours a day
- ✔ Consistent and clear communication with supporters and beneficiaries
- ✔ Ensuring regular contact and briefings to major funders; report fully on projects to meet funders' terms and conditions
- ✔ Ensuring good quality reporting of the charity's activities and financial situation
- ✔ A practical and responsive complaints procedure (both internal and external)

Administrative Details

All We Can has been the operating name of The Methodist Relief and Development Fund since 8 April 2014, before which it was commonly known by its initials, MRDF. The organisation traces its roots back to 1938, when it was founded as a Methodist response to the war-induced refugee crisis in Europe. While still an integral part of the Methodist Church, since 1985 it has been a separate charity registered with the Charity Commission for England and Wales, constituted by a trust deed.

The charity is governed by a Board of Trustees, which meets four times each year. The Trustees collectively oversee the work of the charity, setting its strategic direction, setting and reviewing policies, agreeing annual plans and resource allocation, and monitoring progress through regular reporting by the management team.

Appointments to the Board are approved by the Methodist Council on the recommendation of the existing Board, following a selection process that involves a skills audit and advertisement for trustees with the appropriate expertise. Appointments are for a period of 4 years initially and may be extended for one further period of 4 years at the discretion of the Board.

All new trustees undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they fully understand their responsibilities as Board members and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees also receive regular updates and are made aware of relevant events and training opportunities when they arise.

Charity name: The Methodist Relief and Development Fund

Known as: All We Can

Charity registration no: 291691 England and Wales

Principal office: 25 Tavistock Place, London WC1H 9SF, UK

Website: www.allwecan.org.uk

Trustees: Linbert Spencer (Chair) – resigned 15/09/2023
Christopher Sutton 1 (Chair) – appointed 15/09/23

Philip Crosby ¹ – resigned 16/12/2022

Warren Downey ⁴

Jennifer Evans ⁴

Hanna Ferguson ²

Richard Griffiths ¹

Ali Johnson ³

Robert Mahoney ⁴ – end of term 14/11/22

Anne Mpendo ⁴

Natalie Newton ³

Geoffrey Park ¹ (Treasurer)

Robert Varley ⁴

Holly Wilkinson ¹

Sahr Yambasu ²

Jongi Zihle ²

Marcus Torchon ² – Nominated by The Methodist Church appointed 25/04/2023

Senior Leadership: Graeme Hodge: Chief Executive – resigned 8/12/2023

D’Arcy Myers: Interim Chief Executive – appointed 18/12/2023

Angela Zamaere Smith: Director of Programmes and Partnerships

Stephen Adams: Director of Public Engagement – resigned 22/12/2023

Jaipreet Kaur: Senior Head of Philanthropy and Public Engagement – appointed 5/12/2023

Begay Jabang: Director of Finance and Resources

Auditor: Haysmacintyre LLP

10 Queen Street Place, London EC4R 1AG

Bankers: The Co-operative Bank

80 Cornhill, London EC3V 3NJ

HSBC Bank plc

4–8 Victoria Street, London SW1H 0NJ

Custodian trustees: Trustees for Methodist Church Purposes

Central Buildings, Oldham Street, Manchester M1 1JQ

1 Finance & Audit Committee

2 Programmes & Partnerships Committee

3 Public Engagement Committee

4 People, Governance & Policy Committee

Investment managers: Central Finance Board of the Methodist Church
9 Bonhill Street, London EC2A 4PE

The following board committees are in place, each of which has Terms of Reference:

- ▶ The People, Governance & Policy Committee is responsible for keeping under review the governance arrangements of the charity, for all people and policy related matters, trustee recruitment and development, and for making recommendations to the Board as appropriate, bearing in mind developments in charity governance and the needs of the charity.
- ▶ The Finance and Audit Committee recommends finance policy to the Board and ensures that existing finance policy is implemented. This committee also oversees systems, controls and processes that may have an impact on the charity's ability to meet its objectives. It ensures that effective external audit arrangements are in place, that adequate risk analysis and risk management processes are functioning and that the charity complies with all aspects of the law, relevant regulations and good practice.
- ▶ The Programmes and Partnerships Committee defines, develops, guides and monitors All We Can's strategy, policies and practice with regard to programmes, implementing partnerships and grant making, ensuring that these are in line with its overall purpose and strategy.
- ▶ The Public Engagement Committee is responsible for all matters relating to voluntary income generation, marketing communications and church and faith-based engagement. It ensures that there is a framework of accountability for examining and reviewing all systems and methods and relevant regulation and good practice in relation to public engagement activities.

Volunteers

In 2022/3, All We Can's Public Engagement work continued to rely on the support of a network of around 280 volunteers, who champion All We Can's work in their churches and communities. These champions ensured All We Can's resources were used in worship, in small group conversations, for fundraising ideas, events and in personal devotions. All We Can's volunteer speakers spoke in churches and shared the stories of how people around the world are flipping their perspective and placing Communities in the Driving Seat of change. A renewed programme of volunteer training is set to launch in late 2023, to continue to equip these champions to do valuable work in the communities and churches they call home.

Due to hybrid working, All We Can has unfortunately been unable to accommodate office volunteers. However, All We Can has benefitted from the extraordinary range of talents and skills that its supporters have shared with it during the year.

Connected Charities

All We Can also known as The Methodist Relief and Development Fund (MRDF), is a subsidiary of The Methodist Church in Great Britain (MCB), a registered charity a charity registered in England and Wales with charity number 1132208, governed by 1932 Deed of Union and the 1976 Methodist Church Act. All We Can Trustees are formally appointed by The Methodist Council and All We Can has a Framework of Commitment with The Methodist Council that describes the relationship in terms of governance and mission.

On 1 September 2021, All We Can took control of Y Care International, a charitable company registered in England and Wales with charity number 1109789 and company number 3997006. On the same date, All We can entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects that are in furtherance of its objects, and to work together to share resources in order to achieve cost savings. The shared resources include the time and expertise of the staff of All We Can, programme management and support, finance services, HR services, legal services, and office management.

Y Care International is not consolidated into All We Can as the intermediate parent company rather consolidation is carried out by the ultimate parent company, The Methodist Church in Great Britain (MCB), who consolidates the financial statement of all its subsidiaries, both those which are owned directly or indirectly. Therefore, the accounts of both All We Can and Y Care International are included in the consolidated accounts of MCB.

Full details of transactions with The Methodist Church in Great Britain and with Y Care International, together with any outstanding balances at the year-end are provided in Note 19 to the financial statements.

Fundraising Performance

In the fiscal year 2022/23, All We Can's Public Engagement Team demonstrated resilience and adaptability in the face of an uncertain and evolving fundraising landscape. Their efforts were characterized by continuous innovation, a renewed investment in a regional team focusing on building and nurturing relationships and an ongoing commitment to forging stronger connections between supporters and our local partners worldwide. The team had the opportunity to physically visit over 100 churches across the UK between them, to engage in festivals, and participate in community events, thereby fostering an active and engaged regular audience.

The All We Can team were present at Cliff Festival in Derbyshire, Flourish in Scarborough, Superintendents Conferences in both the north and south of the UK, Eurovision in Liverpool, Methodist Conference in Birmingham, Solas Festival in Perthshire, and were due to be at Lionheart Festival in the Isle of Wight which was sadly cancelled due to adverse weather.

The harvest appeal conducted by All We Can in 2022 yielded impressive results, reaching at least 480 churches across the country, and a Lent resource entitled 'Be Transformed' and focusing on All We Can's unique partnership approach was used by over 5,000 people.

Throughout the financial year 2022/23, All We Can employed a diverse array of tactics and communication channels to reach its goals. These included direct mail, email campaigns, strategic use of social media platforms, updates on the All We Can website, public speaking engagements, event participation, church-based appeals, virtual fundraising and training initiatives, community fundraising, sponsored events, engagement with high-net-worth individuals, and applications for support from trusts and institutions. Overall, the Public Engagement team raised around £141,000 in donations.

All of All We Can fundraising has been carried out by in-house fundraisers [employed directly by the charity]. We do not use third-party professional fundraisers or commercial participators to fundraise. All volunteer fundraising was carried out 'in aid of' the charity. We do not have any volunteers who are under instruction to raise funds on our behalf and in our name. Our organisation remains firmly committed to upholding the highest standards in fundraising ethics and practices. All We Can is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. We pay the voluntary annual [Fundraising Levy / registration fee]. This commitment ensures that we operate in accordance with the spirit and letter of regulatory guidelines and industry standards as they evolve. All We Can did not receive any formal complaints about our fundraising activities in 2022/23. We have a clear and publicly available complaints procedure which also applies to third-party fundraisers. This is available on our website with our supporter charter.

Similarly, All We Can is resolute in its dedication to safeguarding vulnerable donors across all fundraising activities. Our current fundraising practice policy outlines specific protocols and steps to be taken by staff when interacting with vulnerable donors. Continuous training and refresher programs ensure that all our staff members are equipped to engage sensitively with vulnerable donors, reflecting our unwavering commitment to ethical fundraising practices.

Thank You

For doing ALL YOU CAN to see the potential of others fulfilled

METHODIST FAMILY

As the Relief and Development arm of the Methodist Church, Methodist individuals, churches and institutions remain our primary source of regular income and we are particularly grateful to the substantial support of:

The Methodist Church 

The World Development & Relief Committee of the Methodist Church in Ireland

The Methodist Insurance Funds

Methodist Women in Britain

The World Mission Fund of the Methodist Church in Britain

Chiesa Valdese (Union of Methodist and Waldensian Churches) under the Italian 'Otto per Mille' arrangements

Church CAN - Global Relationships Methodist Church in Britain

Methodist Church in the Caribbean and Americas (MCCA)

Church of North India (CNI)

Methodist Church in Sierra Leone (MCSL)

Southern Africa Methodist Church of Southern Africa (MCSA)

Notting Hill Methodist Church

Welcome and significant support was also received from our following key stakeholders:

PHILANTHOPIST TRUSTS & FOUNDATIONS

The E J Spice Charitable Trust

The David Lister Charitable Trust

The Grimmitt Trust

The Whinfell Charitable Trust

The C B & H H Taylor 1984 Trust

The North of England Temperance League

The Property Income Trust

Connexio

CORPORATES

Benefact Trust

Methodist Chapel Aid

LEGATORS

We are truly grateful to all the amazing people who left us a gift in their will.

PARTNERS



Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)



Adheno Integrated Rural Development Association



Adolescent Girls Literacy + (AGLIT+)



Advocacy Movement Network (AMNet)

ABSHCBDA



Alem Birhan Self Help Community Based Development Association



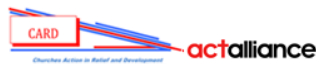
Camp for Peace Liberia (CPL)



Centre for Gender and Community Development Zimbabwe (CGCDZ)



Church of Pakistan (Diocese of Hyderabad)



Churches Action in Relief and Development



Community World Service Asia



Concern for Children and Women Empowerment (COCAWE)



DanChurchAid (DCA)



Eagles Relief and Development Programme International



Efficient Research and Development Institute (ERDI)



First African Bicycle Information Organisation (FABIO)



Food for the Hungry (FH) Kenya



Foundation for Active Civic Education



Health Education Food Security Organisation (HEFO)



Help for Persons with Disability Organisation



Local Initiatives and Development Agency (LID Agency)



Lutheran World Federation (LWF)



Mamie Foundation



Medair



Pikin-to-Pikin Movement (P2P)



Rural Educational Activities for Development



Rural Human Rights Activists Programme (RHRAP)



Self-Help Initiative for Sustainable Development (SHIFSD)



Sustainable Multi-sectoral Actions for Development (SMAD)

Property

Lazari Investments Ltd

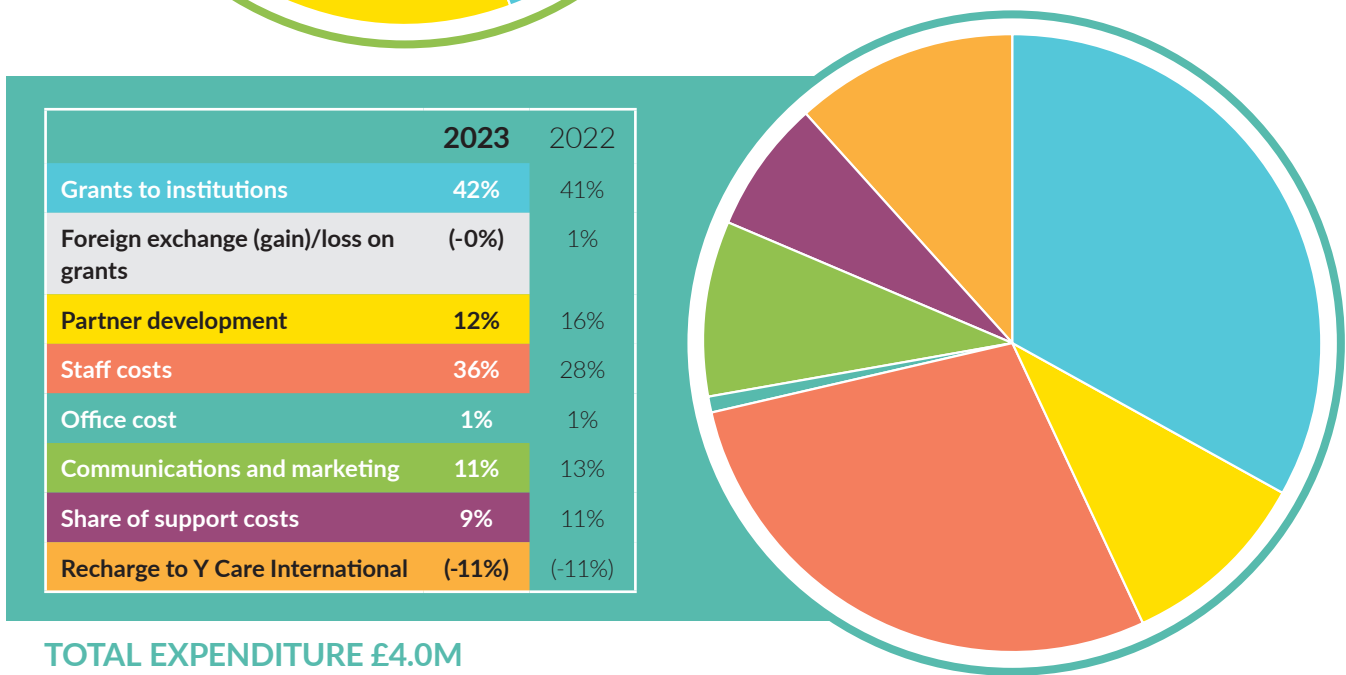
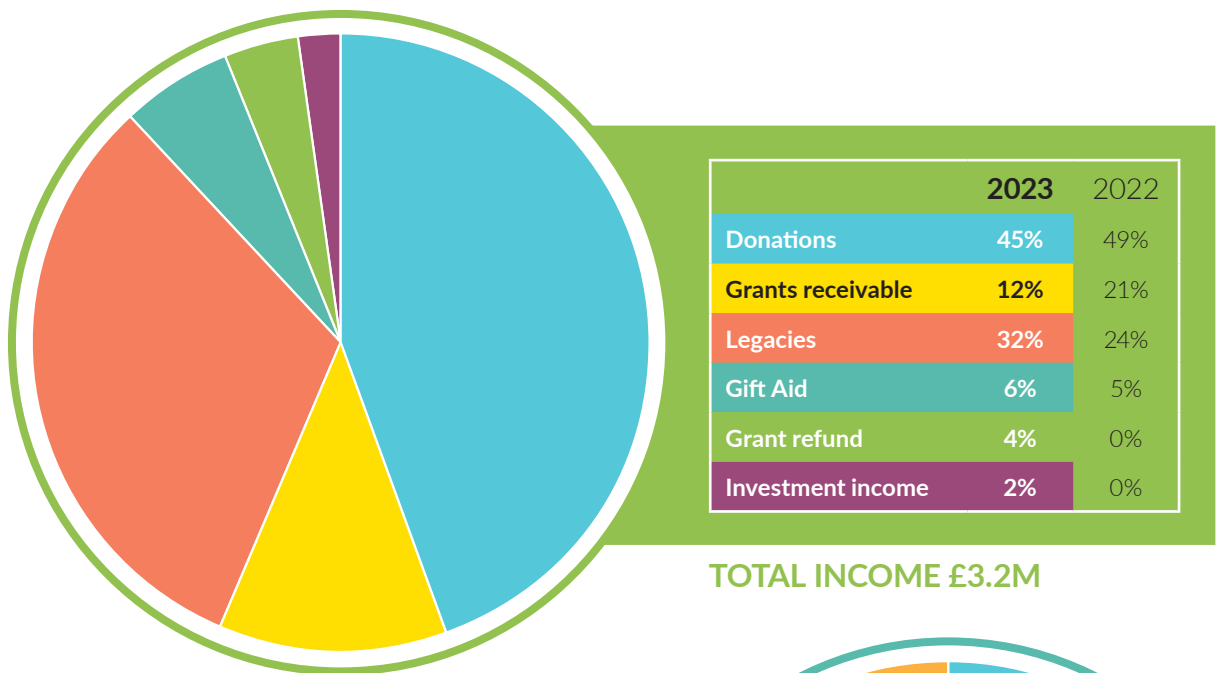
Avire Ltd

Financial Review

Overview

Another year of resilience and adaptability for All We Can as it navigates through the impact of the challenging and uncertain economic environment. At £3.2m, total income was 26% down on prior year across all income streams with the largest contributory factor being the anticipated slowdown of the Ukraine Appeal, which reduced by £1m. Other factors include the impact of rising inflation and the protracted cost of living crisis on our supporters.

Similarly total expenditure also saw a decline of 2%. The overall annual unrestricted deficit was £0.9m compared to a budgeted deficit of £1.1m which was approved to spend down surplus reserves. Unrestricted general reserves closed the year at £1.6m, which is £1m above the minimum general reserve target set by the Board of Trustees. This surplus has enabled the trustees to maintain several designated funds to enable us invest in strategic priorities whilst managing associated risks including the current economic environment (see Note 18 of the financial statements for more details).



We raised £3.2m and spent £4.0m. Out of every £1 spent, 83p was on building strong local organisation and funding their programmatic work and 17p on raising these funds.

Income

Total income decreased by £1.1m (26%) to £3.2m (2022: £4.3m). As expected there has been a significant slowdown in the Ukraine Appeal which has gone down by £1m/95% (2023 £46k and 2022 £1m). Donations from individual givers, major donors and trusts has also dropped by £0.7m/33% as they were all negatively affected by rising inflation, protracted cost of living crisis and uncertainty in the economic environment. Whilst legacy income decreased by £41k (4%) our legacy pipeline continues to be robust.

We remain extremely grateful for the continued generosity and loyalty of our existing supporters during what is a challenging period for all.

A grant refund of £126k was received from a partner (World Renew) for the Haiti emergency response because of the very challenging operating circumstances in the Haitian context. More information is provided in Note 2.

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £60k (2022 £19k). The underlying market value of the investment portfolio, which is shown in Note 14 in our accounts, reports an unrealised loss of £64k (2022 £56k). This is due to the stock markets responding to the uncertainty resulting from the political situation in the UK, the cost-of-living crisis and the Ukraine conflict.

Expenditure

Total expenditure increased by £25k/1% to £4,012k (2022: £3,988k).

Expenditure on charitable activities reduced by £0.1m/3% to £3.3m (2022: £3.4m) and is mainly because partner development costs have gone down by £140k/ 6% as the costs for our first ever global partner conference which took place in September 2022 were mostly incurred last year. However, grants to institutions has increased by £59k/4%. Charitable expenditure represents 83.2% of total expenditure (2022: 86.5%), which compares favourably with similar organisations.

Our support and communications costs have also been controlled both reducing by 15% and 14% respectively. We have however invested further in our teams to support the delivery of our 'Two Brands one Kitchen' partnership approach with Y Care International, which has increased staff costs by 13%. We continue to manage our finances to ensure that we are best placed to deliver the highest quality impact in our charitable activities.

The cost of raising funds increased by £137k (25%) to £675k (2022: £539k) following the correct reclassification of admin costs. This represents 16.8% of total expenditure (2022: 13.5%), which again compares favourably with similar organisations.

Reserves

As at 31 August 2023, the charity held total funds of £2,376k, £818k of these fund balances were restricted funds and the remaining £1,559k were unrestricted funds. The unrestricted funds are made up of minimum general reserves of £589k and £969k of designated funds which are unrestricted monies that the Board has designated for specific purposes, as detailed in Note 18 of the financial statements.

Managing our Finances

Reserves Policy

The Board reviews the charity's reserves policy annually, balancing the need to hold back sufficient general reserves to deliver and protect its charitable activities with the objective of maximising the funding available for those activities. These reserves and funds are invested in accordance with the charity's investment policy.

The Board has agreed to maintain sufficient funds to allow All We Can to continue operating in the short term. The reserve policy therefore requires that minimum general reserves held should be 20% of the following year's total income budget, excluding emergency donations. The total income budget for the year ended 31 August 2024 is £3,076k, of which £129k is emergency donation income and so the minimum reserves level as at 31 August 2023 was £589k.

Investment Policy

The charity's investment policy is reviewed annually by the Finance and Audit Committee with the objective being to maintain high liquidity while ensuring maximum security, meeting the ethical standards of the Methodist Church and achieving a balance of capital growth and income.

An agreement has been signed with Central Finance Board (CFB) of the Methodist Church to provide discretionary investment management services and to act as the Fund Manager. The CFB is authorised by the Board to adjust the actual investments within the agreed parameters specified in the investment policy. The CFB continues to work closely with the Methodist Council to ensure that its activities are in line with the moral stance and teachings of the Methodist Church.

Following the annual review by the Finance & Audit Committee, the Board decided not to change its investment policy to hold:

- ▶ equities in the range of 60% to 80% of the total invested and currently standing at 73.4%
- ▶ fixed interest investments in the range of 10% to 30% and currently standing at 13.1%
- ▶ property investments in the range of 0% to 20% and currently standing at 10.6%
- ▶ cash in the range of 0% to 10% and currently standing at 2.9%.

Grant-making policy

A rationale for each grant and resource allocation is available for examination by trustees along with the relevant financial and project monitoring and reporting agreement. The Programme and Partnerships Committee (PPC) will review and approve any development or humanitarian relief grant proposal identified by staff or the committee as high risk or requiring a higher level of governance scrutiny.

The amount that the Chief Executive can authorise without PPC approval on behalf of the Board is set out in the scheme of delegation of authority, subject in all cases to any such expenditure being in line with the agreed budget for the year, as amended from time-to-time.

Development grants

The charity does not implement projects directly but by providing support, capacity building and grants to local partners that are recognised and government registered non-governmental organisations (NGOs) or Methodist and associated churches in our priority countries. While partners must meet minimum standards in terms of financial controls, reporting capacity and governance standards, the charity prioritises support to small and locally managed organisations. The charity provides funding and capacity building to local partners to undertake their own advocacy activities. Such activities are included within the partner's annual operation plans and funded as part of development grants.

Humanitarian relief grants

Grants allocated for humanitarian aid and emergency relief will be provided to existing partners, church-based partners or specialist and credible humanitarian relief partner agencies.

Going Concern Statement for 2022-23

All We Can's planning processes has been further enhanced to include long-term (3 years) financial projections and scenario planning the charity's income, expenditure and reserves levels, to consider the high inflation, prolonged cost of living crisis and its potential impact on the various sources of income and planned expenditure. Taking into account our financial position and key risks the Trustees have a reasonable expectation that the charity has adequate resources to meet its liabilities as they fall due, manage the business risks it faces and has sufficient level of liquid resources and reserves to meet its obligations for a period of at least 12 months after the approval of these financial statements. The Board believes there are no material uncertainties that call into question All We Can's ability to continue in operational existence. Therefore these financial statements have been prepared on the basis that the charity is a going concern which assumes that the All We Can will continue in operational existence for the foreseeable future (deemed to be a period of 12 months from the date of this report namely January 2025).

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity during that period. In preparing those financial statements, the trustees are required to:

- ▶ Select suitable accounting policies and then apply them consistently.
- ▶ Observe the methods and principles in the Applicable Charities SORP.
- ▶ Make judgments and estimates that are reasonable and prudent.
- ▶ State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- ▶ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors:

- ▶ In so far as the Trustees are aware at the time of approving our Trustees' Annual Report: There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware, and
- ▶ The Trustees, having made enquiries of fellow trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Report of the Trustees is approved and authorised for issue and signed on their behalf by:

Chris Sutton

Chris Sutton
Chair of the All We Can Board of Trustees
23/01/2024

Independent auditor's report to the trustees of The Methodist Relief and Development Fund (operating as All We Can)

Opinion

We have audited the financial statements of The Methodist Relief and Development Fund (operating as All We Can)] for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of the charity's net movement in funds for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, the Introduction and the Message from the Chair of Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- ▶ adequate accounting records have not been kept by the charity,
- ▶ sufficient accounting records have not been kept; or
- ▶ the charity financial statements are not in agreement with the accounting records and returns; or
- ▶ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page ..., the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inappropriate journals and judgements with respect to income recognition. Audit procedures performed by the engagement team included:

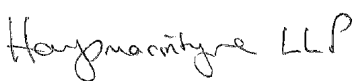
- ▶ Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- ▶ Evaluating management's controls designed to prevent and detect irregularities;
- ▶ Identifying and testing journals, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- ▶ Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.



Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place
London EC4R 1AG

Date: 5 February 2024

All We Can

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Income from:							
Donations and legacies	2	2,122,990	1,028,378	3,151,368	2,511,949	1,818,391	4,330,340
Investments	3	59,794	0	59,794	19,016	0	19,016
TOTAL INCOME		2,182,784	1,028,378	3,211,162	2,530,965	1,818,391	4,349,356
Total expenditure on:							
Raising funds	5	675,279	0	675,279	538,593	0	538,593
Charitable activities							
Development	5	1,844,504	454,326	2,298,830	1,745,981	692,723	2,438,704
Humanitarian	5	320,895	442,337	763,232	240,556	513,782	754,338
Global Education	5	274,838	0	274,838	255,871	0	255,871
Total expenditure on charitable activities		2,440,237	896,663	3,336,900	2,242,408	1,206,505	3,448,913
TOTAL EXPENDITURE	5	3,115,516	896,663	4,012,179	2,781,001	1,206,505	3,987,506
Net (losses)/gains on investments	14	(13,670)	0	(13,670)	(54,398)	0	(54,398)
Net income/(expenditure)		(946,403)	131,715	(814,688)	(304,434)	611,886	307,452
Transfers between funds	17	0	0	0	228,383	(228,383)	0
NET MOVEMENT IN FUNDS		(946,403)	131,715	(814,688)	(76,051)	383,503	307,452
Reconciliation of funds:							
Total funds brought forward		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487
Total funds carried forward		1,558,693	817,558	2,376,251	2,505,096	685,843	3,190,939

All We Can

Balance Sheet as at 31 August 2023

	Note	Unrestricted £	Restricted £	2023 Total £
Fixed assets				
Intangible fixed assets	13	2,893	0	2,893
Investments	14	634,841	0	634,841
Total fixed assets		637,734	0	637,734
Current assets				
Debtors	15	741,901	259,036	1,000,937
Cash at bank and in hand		531,607	565,039	1,096,646
Total current assets		1,273,508	824,075	2,097,583
Liabilities				
Creditors: Amounts falling due within one year	16	(352,549)	(6,517)	(359,066)
Net current assets		920,959	817,558	1,738,517
Total net assets		1,558,693	817,558	2,376,251
The funds of the charity				
Restricted income funds	17	0	817,558	817,558
Unrestricted designated funds	18	969,402	0	969,402
Unrestricted general funds	18	589,291	0	589,291
Total charity funds		1,558,693	817,558	2,376,251

The notes on pages 45 to 56 form an integral part of these financial statements

Approved and authorised for issue by the Board of Trustees on 23rd January 2024 and signed



Chair: Chris Sutton

All We Can

Cash Flow Statement for the year ended 31 August 2023

	Note	2023	2022
			£
Cash flows from operating activities			
Net movement in funds (per Statement of Financial Activities)		(814,688)	307,452
Adjustments for:			
Amortisation of intangible fixed assets	13	4,340	4,340
(Gains)/losses on investments	14	(13,670)	54,398
Income from investments	3	(59,794)	(19,016)
(Increase)/decrease in debtors	15	139,832	(426,163)
Increase/(decrease) in creditors	16	99,738	78,336
Net cash generated by / (used in) operating activities		(644,242)	(653)
Cash flows from investing activities			
Dividends/interest from investments	3	59,794	19,016
Proceeds from sale of investments	14	1,389,476	13,300
Purchase of investments	14	(1,515,524)	(14,000)
Transfers	14	129,913	0
Net cash provided by / (used in) investing activities		63,659	18,316
Change in cash and cash equivalents in the year		(580,583)	17,663
Cash and cash equivalents at the beginning of the year		1,677,229	1,659,566
Cash and cash equivalents at the end of the year		1,096,646	1,677,229
Analysis of cash and cash equivalents		£	£
Cash in hand		1,096,646	1,677,229
Total cash and cash equivalents		1,096,646	1,677,229

Notes to the financial statements for the year ended 31 August 2022

1. ACCOUNTING POLICIES

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

A) SCOPE AND BASIS OF THE PREPARATION OF THE FINANCIAL STATEMENTS

All We Can is the operating name of the Methodist Relief and Development Fund and is registered as an unincorporated Charity in England & Wales (No 291691). As Charity is a subsidiary of the Methodist Church in Great Britain (MCB).

Y Care International, a charitable company registered in England & Wales, is owned 100% by All We Can. Although it is a subsidiary of All We Can, it is however not consolidated into All We Can as the intermediate parent company. Rather consolidation is carried out by the ultimate parent company, The Methodist Church in Great Britain (MCB) charity registration number 1132208, who consolidates the financial statement of all its subsidiaries, both those which are owned directly or indirectly. Therefore, the accounts of both All We Can and Y Care International are included in the consolidated accounts of MCB.

As a public benefit entity the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting (SORP) by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the SORP'), the Charities Act 2011 and UK Generally Accepted Practice. The accounts are prepared under the historical cost convention, with the exception of quoted investments which are stated at market value.

The preparation of the financial statements in accordance with FRS 102 requires the trustees to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. There are no significant judgments, estimates or assumptions.

There are some changes to the accounting policies, specifically a policy critical accounting judgements and estimates has been introduced.

B) GOING CONCERN

These financial statements have been prepared on the basis that the charity is a going concern as reported in the Going Concern Statement in the Trustees' report which also includes a comprehensive review of the charity's financial performance and general reserves position.

C) RECOGNITION OF INCOME

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified, and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

No amounts are included in the financial statements for services donated by volunteers.

Donations

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement. In any event, donations or gifts with conditions or terms which are outside of the charity's stated purposes, or which are illegal, are rejected by the charity.

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA, subject to the capitalisation threshold of £10,000.

Legacies

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

Estimates are involved in determination of legal expenses and also property sale charges.

Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants

Income from grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

To this end, evidence of entitlement is assumed to exist when the formal offer of funding is communicated in writing to the charity. Where there is a performance condition attached to the grant, entitlement is only recognised when the conditions have been met.

D) RECOGNITION OF EXPENDITURE

All expenditure is accounted for on an accruals basis when an obligation that can be measured or reliably estimated exists at the reporting date and it is more than likely than not that payment will be made in settlement. There are two main categories of expenditure shown in the Statement of Financial Activities ('SOFA'); expenditure on raising funds and on charitable activities.

Expenditure on raising funds includes all expenditure incurred to raise income to spend on charitable purposes.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further

its charitable aims for the benefit of its beneficiaries. This expenditure is further analysed into direct and support costs. Direct costs are those specifically related to producing the delivery of an activity or service and are further split between development activities, humanitarian activities and global education activities.

Support costs are those which provide indirect support to front-line services – for example financial services, facilities management, development and personnel, governance costs and management information services. Support costs not attributable to a single activity have been allocated on the basis of the weighted average of staff cost.

Grants to institutions

Grants awarded are provided for in the SOFA in the year in which the grant is formally approved and the offer is communicated to the recipient. Grants awarded but not paid are recorded as a liability within the balance sheet. Grants awarded subject to explicit conditions being met by the recipient before payments are made are not accrued until such conditions have been met. Such commitments are disclosed in the financial statements as contingent liabilities.

Any foreign exchange difference on grants that has arisen throughout the year is written off against grants to institutions cost within the SOFA.

E) FUND ACCOUNTING

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general charitable objectives. Designated funds are a portion of the unrestricted funds that have been set aside for a particular purpose by the trustees. Restricted funds are donated for a particular purpose, the use of which is restricted for that purpose. The purposes of the main restricted and designated funds are set out in the notes to the financial statements.

The costs of raising and administering the restricted funds are charged against the specific fund.

F) PENSION COSTS

Pension arrangements for staff are provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC). Whilst the scheme is of the defined benefit type, it is a group scheme incorporating nine employers and shares risks between these employers, which are under the common control of the Methodist Council, the sponsoring employer. The scheme was closed to future accrual with effect from 1 June 2019. The Schedule of Contributions for the period 1 August 2018 to 31 October 2023 states the policy for charging the cost of the plan and for determining the contribution to be paid by the charity.

The charity also operates a defined contribution pension scheme for all staff members. The assets of the scheme are held separately from those of the charity in independently administered funds and contributions to the scheme are charged to the Statement of Financial Activities (SOFA) when incurred.

G) FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the

balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

H) TANGIBLE FIXED ASSETS

All tangible fixed assets costing more than £10,000 are capitalised and included at cost, including any incidental expenses of acquisition and irrecoverable VAT.

I) DEPRECIATION

The depreciation expense is charged or apportioned to the relevant SOFA heading reflecting the asset's use on a straight-line basis as follows:

Computer equipment	over 3 years
Furniture and fittings	over 5 years

J) INTANGIBLE FIXED ASSETS AND AMORTISATION

Intangible assets are held on the balance sheet at cost less accumulated amortisation and impairment losses.

Computer software, including development costs, is capitalised as an intangible asset and amortised on a straight-line basis over the expected useful life of five years. Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

K) INVESTMENTS

Investments are stated at fair value at the balance sheet date and the SOFA shows net investment gains and losses arising from revaluation of the investment portfolio and disposals during the year. Investments held in units in the Central Finance Board are stated at the Board's published valuations at bid rates.

L) VALUE ADDED TAX (VAT)

Irrecoverable VAT is charged to the expenditure to which it relates within the SOFA.

M) CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash and cash held on deposit with the Central Finance Board of the Methodist Church and the Trustees Investment Fund of the Trustees for Methodist Church Purposes, which has a maturity of less than three months from the date of acquisition and are used for working capital purposes. Cash and cash on deposit are cash and cash equivalents for the purposes of the cash flow statement.

N) FINANCIAL INSTRUMENTS

The charity has basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

O) CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

In the application of the Charity's accounting policies described above, All We Can Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no estimation uncertainty or assumptions concerning the future affecting assets and

liabilities at the balance sheet date have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Accounting estimates that affect the amounts recognised in the financial statements are described in the accounting policies above and detailed in the relevant notes to the accounts:

- a) grant and legacy income are detailed in Accounting Policy (C) and Note (2)
- b) The allocation of support costs which requires a judgement on the most appropriate basis to apportion costs and are detailed in Accounting Policy (D) and Note (6)
- c) Recharges are detailed in Note (19)

The principal accounting policies, as set out above, have all been applied consistently throughout the year and the preceding year.

Notes to the financial statements for the year ended 31 August 2023 (continued)

2. Donations and legacies	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£	£	£	£
Donations	1,076,221	358,964	1,435,185	1,195,657	926,180	2,121,837
Grants receivable	53,982	318,106	372,088	146,100	787,976	934,076
Legacies	787,173	225,000	1,012,173	1,017,413	36,000	1,053,413
Gift Aid	205,614	0	205,614	152,779	68,235	221,014
Grant refund	0	126,308	126,308	0	0	0
Total Donations and legacies	2,122,990	1,028,378	3,151,368	2,511,949	1,818,391	4,330,340

A refund was received from a partner, (World Renew) for the Haiti emergency response. This grant was transferred in 2021-22, however due to very challenging circumstances in the Haitian context, including the security issues, projects could not be operationalized and there was no clear way forward regarding spending the funds received before the end of 2022. World Renew returned the funds to All We Can in November 2022, totalling £126,308. The majority of which was repurposed to other emergency responses in particular the East Africa response and £9,924 was ringfenced to support EMH (Eglise Méthodiste d'Haiti) respond to the current situation in Haiti.

3. Investment income	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£	£	£	£
Central Finance Board distributions	12,708	0	12,708	12,349	0	12,349
Central Finance Board interest	10,313	0	10,313	6,459	0	6,459
Other interest	36,773	0	36,773	208	0	208
Total Investment income	59,794	0	59,794	19,016	0	19,016

4. Recharge to Y Care International

On 1 September 2021, the charity entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects that are in furtherance of its objects, and to work together to share resources in order to achieve cost savings. The recharge to Y Care International is at 20% of shared resources which includes the time and expertise of the charity's staff, programme management and support, finance services, HR services, legal services and office management.

	2023	2022
The charge for the year is analysed as follows:	£	£
Share of staff costs	289,532	256,270
Share of administration costs	79,616	85,655
Share of communications costs	48,195	39,660
Share of fundraising costs	43,780	41,252
Total share of costs	461,123	422,837

Notes to the financial statements for the year ended 31 August 2023 (continued)

5.1 Analysis of total expenditure 2023	Raising funds	Development	Humanitarian	Global Education	2023 Total
	£	£	£	£	£
Grants to institutions (Note 9)	0	1,165,950	521,828	0	1,687,778
Foreign exchange (gain)/loss on grants (Note 8)	0	3,330	(14,440)	0	(11,110)
Partner development	0	490,389	628	0	491,017
Staff costs (Note 10)	403,978	603,712	207,992	231,980	1,447,662
Office cost	35,304	0	0	0	35,304
Communications and marketing	279,142	60,244	60,244	60,244	459,874
Share of support costs (Note 6)	101,235	151,288	52,122	58,133	362,778
Recharge to Y Care International (Note 4)	(144,380)	(176,083)	(65,142)	(75,519)	(461,124)
Total expenditure	675,279	2,298,830	763,232	274,838	4,012,179

5.2 Analysis of total expenditure 2022	Raising funds	Development	Humanitarian	Global Education	2022 Total
	£	£	£	£	£
Grants to institutions (Note 9)	0	1,127,089	501,854	0	1,628,943
Foreign exchange (gain)/loss on grants (Note 8)	0	23,329	13,442	0	36,771
Partner development	0	630,443	0	0	630,443
Staff costs (Note 10)	287,315	538,266	145,853	146,358	1,117,792
Office cost	32,180	0	0	0	32,180
Communications and marketing	239,920	90,465	90,465	115,090	535,940
Share of support costs (Note 6)	109,585	193,569	62,688	62,432	428,274
Recharge to Y Care International (Note 4)	(130,407)	(164,457)	(59,964)	(68,009)	(422,837)
Total expenditure	538,593	2,438,704	754,338	255,871	3,987,506

Notes to the financial statements for the year ended 31 August 2023 (continued)

6. Analysis of support costs	2023	2022
	Total	Total
	£	£
Rent and service charge	3,981	50,729
IT cost	36,747	118,924
Software amortisation	4,340	4,340
HR and training	36,858	26,471
Recruitment	28,071	30,374
Printing, postage and stationery	9,834	14,124
Telephone	9,089	7,879
Small capital and equipment maintenance	87,988	44,254
Bank charges and fees	8,395	10,830
Legal and professional fees	22,808	19,496
Outsourced services and fulfilment	38	1,839
Subscriptions	17,738	7,410
Insurance	17,007	20,085
Travel and subsistence	47,391	10,682
Other office costs	0	9,901
Governance costs (Note 7)	32,494	50,936
Total support costs	362,779	428,274

Support costs are allocated based on the weighted average of staff cost

7. Analysis of governance costs	2023	2022
	Total	Total
	£	£
Trustee recruitment	0	16,800
Audit fees (Note 12)	18,000	16,740
Legal & professional fees	0	13,760
Trustee meetings and expenses	13,834	3,282
Subscriptions	660	354
Total governance costs	32,494	50,936

Notes to the financial statements for the year ended 31 August 2023 (continued)

8. Grants payable	2023	2022
	£	£
Grants payable brought forward	(44,635)	(45,040)
Grants to institutions (Note 9)	(1,687,777)	(1,628,943)
Foreign exchange gain/(loss)	11,110	(36,771)
Grant payments	1,546,445	1,666,119
Grants payable carried forward (Note 16)	(174,857)	(44,635)

9.1 Grants to institutions - Development		2,023	2022
		£	£
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	92,000	35,000
Ethiopia	Adheno Integrated Rural Development Association (Adheno)	65,000	61,702
Ethiopia	Alem Birhan Self Help Community Based Development Association (Alem Birhan)	50,000	46,700
Ethiopia	Help for People with Disabilities Organisation (HPD-O)	69,410	35,001
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	53,000	45,000
Malawi	Churches Action in Relief and Development (CARD)	65,905	75,910
Malawi	Eagles Relief and Development Programme International	55,000	65,000
Malawi	Foundation for Active Civic Education (FACE)	46,962	40,000
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	36,517	35,000
Sierra Leone	Mamie Foundation	10,016	0
Sierra Leone	Pikin to Pikin Movement	4,373	0
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	57,880	61,490
Uganda	Concern for Children and Women Empowerment (COFCAWE)	73,768	58,000
Uganda	First African Bicycle Information Organisation (FABIO)	75,000	66,594
Uganda	Methodist Church in Uganda (MCU)	0	0
Uganda	BUBA	35,000	0
Zimbabwe	Centre for Gender and Community Development (CGCDZ)	49,957	41,768
Zimbabwe	Health Education Food Security Organisation (HEFO)	63,922	53,500
Zimbabwe	Local Initiatives and Development Agency (LID)	0	50,000
Zimbabwe	Methodist Development & Relief Agency (MeDRA)	70,000	73,992
Zimbabwe	Zubo Trust (Zubo)	52,000	48,881
Liberia	SHIFSD	0	0
Liberia	RHRAP	5,030	0
Liberia	ERDI	15,000	0
Total Africa		1,045,740	893,538
Bangladesh	DanChurchAid	0	33,000
India	Church in North India	0	36,022
India	Rural Education Activities for Development (READ)	0	62,669
India	Srijan Foundation (Srijan)	0	0
Jordan	The Lutheran World Federation (LWF)	0	33,000
Total Asia		0	164,691
Caribbean	Methodist Church in the Caribbean and the Americas (MCCA)	120,209	68,860
Total Caribbean		120,209	68,860
Total Grants to Institutions - Development		1,165,949	1,127,089

Notes to the financial statements for the year ended 31 August 2023 (continued)

9.2 Grants to institutions - Humanitarian		2023	2022
		£	£
Cameroon	Nkong Hill Top Common Initiative Group (NADEV)	0	0
Cameroon	Presbyterian Church in Cameroon (PCC)	0	0
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	0	0
Ethiopia	DanChurchAid (DCA)	25,000	0
Somalia	The Lutheran World Federation (LWF)	25,000	0
Somalia	Medair	52,694	0
Kenya	FH Kenya	41,473	0
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	0	10,000
Malawi	Churches Action in Relief and Development (CARD)	0	16,000
Malawi	Eagles Relief and Development Programme International	0	10,000
Malawi	Foundation for Active Civic Education (FACE)	0	10,000
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	0	0
Uganda	Concern for Children and Women Empowerment (COFCAWE)	0	17,919
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	0	0
Total Africa		144,167	63,919
Bangladesh	DanChurchAid (DCA)	40,000	0
India	Church in North India	0	0
India	Church of South India Synod	0	0
India	Henry Martyn Institute	0	10,380
India	Rural Education Activities for Development (READ)	0	0
Lebanon	World Renew	0	0
Jordan	The Lutheran World Federation (LWF)	37,000	0
Pakistan	CWSA	33,032	0
Pakistan	Diocese of Hyderabad, Church of Pakistan	26,033	0
Total Asia		136,065	10,380
Haiti	Eglise Methodiste d'Haiti (EMH)	0	0
Haiti	The Salvation Army	0	15,554
Haiti	World Renew	0	78,452
Total Caribbean		0	94,006
Ukraine	DanChurchAid (DCA)	86,598	100,000
Ukraine	Mediterranean Hope (FCEI)	0	13,549
Ukraine	The Lutheran World Federation (LWF)	79,998	100,000
Ukraine	Methodist Church In Britain (WMF)	0	60,000
Ukraine	Medair UK	0	50,000
Ukraine	United Methodist Church Ukraine	0	10,000
Syria/Turkey	The Lutheran World Federation (LWF)	75,000	0
Total Europe		241,596	333,549
Total Grants to institutions - Humanitarian		521,828	501,854
Total Grants to institutions		1,687,777	1,628,943

10. Staff costs	2023	2022
	£	
Salaries	1,204,257	1,043,179
National insurance	122,352	110,298
Increase/(decrease) in accrued holiday pay	(835)	8,515
Pension costs - defined contribution scheme (unrestricted)	94,957	60,344
Pension costs - defined contribution scheme (restricted)	0	28,519
Death in service & critical illness cover	26,931	30,496
Total staff costs	1,447,662	1,281,351

The average number of staff employed during the year was 29 (2022: 25).

Notes to the financial statements for the year ended 31 August 2023 (continued)

10. Staff costs (continued)

The key management personnel comprise the Trustees, the Chief Executive, the Director of Programmes & Partnerships, the Director of Public Engagement and the Director of Finance & Resources. The total employment benefits including employer pension contributions of the key management personnel were £373,428 (2022: £349,762).

The number of employees receiving emoluments, excluding pension contributions, of more than £60,000:

	2023	2022
Total emoluments in the range:		
£60,000 - £69,999	0	0
£70,000 - £79,999	0	2
£80,000 - £89,999	3	1
£90,000 - £99,999	1	0

In respect of higher paid employees, benefits were paid into a defined contribution scheme for (2023: 4) employees. Total contributions to defined contribution schemes in respect of these employees were £31,954 (2022: £33,302).

Pension arrangements

For the year to 31 August 2023, pension arrangements for staff were provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), a defined benefit scheme. The charity's participation in this scheme changed on 30 September 2012 when it was closed to new employees of the charity and the scheme was closed to future accrual with effect from 1 June 2019. Full details of the scheme can be found in the Consolidated Report and Accounts of The Methodist Church in Great Britain (charity registration number 1132208).

The charity also makes contributions into a defined contribution scheme operated by AEGON for all staff members, which includes a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

Volunteers

Volunteers give time in the UK as speakers, coordinators, office administrators, fundraisers and many other activities. In addition there are many other volunteer hours given by the men and women working alongside our partners in the countries where we operate.

The Board believes it is not possible to quantify volunteer hours and their value is not recognised in the accounts.

11. Expenses reimbursed to Trustees	2023	2022
		£
Expenses in connection with travel to board and committee meetings	6,068	1,863
Number of trustees reimbursed	13	11

None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

12. Auditor remuneration	2023	2022
		£
Statutory audit fees	18,000	16,320
Statutory audit fees over/(under) accrual	0	420
Other services	0	6,270
Total auditor remuneration	18,000	23,010

Notes to the financial statements for the year ended 31 August 2023 (continued)

13. Intangible fixed assets

	£
Software	
At cost	
At 1 September 2022	21,700
Additions during the year	0
Total	21,700
Amortisation	
At 1 September 2022	14,467
Charge for the year	4,340
Total	18,807
Net book value as at 31 August 2023	2,893
Net book value as at 31 August 2022	7,233

14. Investments

Investments are held in accordance with the charity's investment policy detailed in the Trustees' Report.

All investments are held with the Central Finance Board of the Methodist Church or its subsidiary

Epworth Investment Management.

	2023	2022
	£	£
Trustees Interest Fund	0	18,475
CFB Corporate Bond Fund	0	84,496
CFB Property Fund	0	68,330
Epworth Climate Stewardship Fund	99,875	472,210
CFB Gilt	0	0
CFB Global Equity	247,161	0
CFB UK Equity Fund	100,631	0
FP Foresight Global	74,456	0
L&G UK Property	12,773	0
Royal London Short Term	9,792	0
Rathbone Ethical Bond Fund	22,780	0
Threadneedle UK Social Bond	9,795	0
Vanguard UK Gov Bond Index	12,954	0
Vanguard US Gov Bond Index	44,624	0
Total investments	634,841	643,511
Fair value at 1 September	643,511	678,734
Additions	1,515,524	32,475
Disposals	(1,389,476)	(13,300)
Transfer into CFB	(57,069)	0
Net gain on disposals	(13,670)	1,397
Net unrealised investment gains/(losses)	(63,979)	(55,795)
Fair value at 31 August	634,841	643,511
Historic cost	698,820	581,746
Unrealised gains	(63,979)	61,765
Fair value at 31 August	634,841	643,511

15. Debtors	2023	2022
	£	£
Prepayments and accrued income	691,815	1,033,729
Gift Aid receivable	4,306	2,591
Other debtors	304,816	104,449
Total	1,000,937	1,140,769

Notes to the financial statements for the year ended 31 August 2023 (continued)

16. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	87,898	62,793
Methodist Church in Great Britain (Note 19)	221	253
Grants payable (Note 8)	174,857	44,635
Accrued pension contributions	13,847	11,629
Accruals and deferred income	82,243	140,018
Total	359,066	259,328

17.1 Restricted funds 2023	Balance 01.09.22	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.23
	£	£	£	£	£	£
Development						
Bangladesh	0	0	0	0	0	0
Caribbean	4,077	72,000	(107,545)	31,468	0	0
Ethiopia	42,484	40,000	(82,484)	0	0	0
India	2,068	40,000	0	(5,068)	0	37,000
Jordan	0	0	0	0	0	0
Lesotho	26,400	20,000	0	(26,400)	0	20,000
Malawi	0	64,775	(64,775)	0	0	0
Sierra Leone	21	40,000	(36,517)	0	0	3,504
Uganda	245	125,000	(125,245)	0	0	0
Zimbabwe	0	1,760	(37,760)	36,000	0	0
Legacy to be allocated	36,000	0	0	(36,000)	0	0
OPM Exch rate difference	0	(13,344)	0	0	0	(13,344)
	111,295	390,191	(454,326)	0	0	47,160
Humanitarian						
Jordan	0	0	0	30,000	0	30,000
Refugee Appeal	0	2,931	0	(2,931)	0	0
Emergency Relief Fund	0	1,452	0	48,548	0	50,000
Haiti Earthquake	34,489	9,924	0	(44,413)	0	0
East Africa Appeal	0	217,156	(145,043)	0	0	72,113
Pakistan Floods	880	54,821	(55,701)	0	0	0
Bangladesh	0	11,373	(15,757)	4,384	0	0
Syria-Türkiye Earthquake	0	240,147	(78,550)	(42,001)	0	119,596
Malawi Cyclone Freddy	0	54,036	0	44,413	0	98,449
Ukraine Emergency	539,179	46,347	(147,286)	(38,000)	0	400,240
	574,548	638,187	(442,337)	0	0	770,398
Total restricted funds	685,843	1,028,378	(896,663)	0	0	817,558

Other transfers represent the transfer of funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal.

Notes to the financial statements for the year ended 31 August 2023 (continued)

17.2 Restricted funds 2022	Balance 01.09.21	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.22
	£	£	£	£	£	£
Development						
Bangladesh	0	13,899	(12,231)	(1,668)	0	0
Caribbean	20,877	65,814	(72,211)	(10,403)	0	4,077
Ethiopia	0	176,281	(112,643)	(21,154)	0	42,484
India	42,615	15,041	(48,669)	(6,919)	0	2,068
Jordan	0	19,186	(16,883)	(2,303)	0	0
Lesotho	30,000	0	0	(3,600)	0	26,400
Malawi	2,520	70,621	(64,666)	(8,475)	0	0
Sierra Leone	27,310	40,000	(59,212)	(8,077)	0	21
Uganda	14,263	43,401	(52,211)	(5,208)	0	245
Zimbabwe	4,895	97,994	(91,131)	(11,758)	0	0
Legacy to be allocated	0	36,000	0	0	0	36,000
Partner Training & Development	92,797	79,623	(162,866)	(9,554)	0	0
	235,277	657,860	(692,723)	(89,119)	0	111,295
Humanitarian						
Coronavirus Appeal	28,043	3,345	(29,192)	(401)	(1,795)	0
Emergency Relief Fund	0	1,509	0	(181)	(1,328)	0
Haiti Earthquake	39,020	101,675	(94,005)	(12,201)	0	34,489
Malawi Storm Ana	0	48,312	(45,637)	(5,798)	3,123	0
Pakistan Floods	0	1,000	0	(120)	0	880
Ukraine Emergency	0	1,004,690	(344,948)	(120,563)	0	539,179
	67,063	1,160,531	(513,782)	(139,264)	0	574,548
Total restricted funds	302,340	1,818,391	(1,206,505)	(228,383)	0	685,843

Other transfers represent the transfer of funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal.

Notes to the financial statements for the year ended 31 August 2023 (continued)

17. Restricted funds (continued)

Restricted funds represent donations and legacies income received and disbursed in respect of development and humanitarian relief projects.

The fund transfer represents a fund administration charge of 12% levied on all restricted donations. This is to cover costs incurred in raising and administering the restricted fund. This charge does not apply to restricted grants, which have their own individual cost recovery arrangements.

18.1 Unrestricted funds 2023	Balance 01.09.22 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.23 £
Designated funds						
Fixed assets fund	7,233	0	(4,340)	0	0	2,893
Legacy equalisation fund	795,000	0	0	0	0	795,000
Programmes & partnerships fund	490,000	0	(355,974)	0	0	134,026
Public engagement fund	50,000	0	(50,000)	0	0	0
Relocation and IT equipment fund	50,000	0	(12,517)	0	0	37,483
	1,392,233	0	(422,831)	0	0	969,402
General funds						
General reserves	1,112,863	2,182,783	(2,692,685)	(13,670)	0	589,291
Total unrestricted funds	2,505,096	2,182,783	(3,115,516)	(13,670)	0	1,558,693

18.1 Unrestricted funds 2022	Balance 01.09.21 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.22 £
Designated funds						
Fixed assets fund	11,573	0	(4,340)	0	0	7,233
Legacy equalisation fund	795,000	0	0	0	0	795,000
Programmes & partnerships fund	700,000	0	(210,000)	0	0	490,000
Public engagement fund	120,000	0	(70,000)	0	0	50,000
Staff transition and development fund	50,000	0	(50,000)	0	0	0
Relocation and IT equipment fund	100,000	0	(50,000)	0	0	50,000
	1,776,573	0	(384,340)	0	0	1,392,233
General funds						
General reserves	804,574	2,530,965	(2,396,661)	(54,398)	228,383	1,112,863
Total unrestricted funds	2,581,147	2,530,965	(2,781,001)	(54,398)	228,383	2,505,096

Recharges for the year have been reallocated from transfers to expenditure.

Designated fixed assets fund

This fund represents the unamortised carrying value of unrestricted fund fixed assets.

Legacy equalisation fund

This fund was set up during the financial year 2020-21 to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. Again in the financial year 2022-23, unrestricted legacy income was significantly higher than budgeted, as a result a release of funds was not required during the year.

Programmes & partnerships fund

This fund was set up during the financial year 2020-21 both to expand the geographical spread of our charitable activities and to assist with the capacity development of partners in those new countries. The opening balance on this fund was £490k to cover grant payments to new partners and the further development of their capacity. In 2022-23 £356k has been released for programmatic work as well as to invest in building the capacity of our partners including partners in the two new countries, Liberia and Sierra Leone.

Notes to the financial statements for the year ended 31 August 2023 (continued)

18. Unrestricted funds (continued)

Public engagement fund

On 1 September 2021, the charity entered into an agreement with Y Care International to provide, inter alia, fundraising services on its behalf. This fund was set up in 2021-22 to allow the charity to both re-engage with the Y Care supporter base and to expand the range and volume of supporters. The opening balance on this fund comprised of £50k which has been fully utilised for fundraising and marketing activities during the year.

Relocation and IT equipment fund

The fund was set up during 2020-21 to cover office relocation and IT equipment costs. The opening balance on this fund was £50k. The charity moved offices in July 2023 and so far £12k has been utilised on the relocation with the balance expected to be spent in 2023-24 financial year.

General reserves

General reserves are those unrestricted funds in hand, over and above those set aside for designated purposes. There was no change to the reserves policy during the year, which states that general reserves should be a minimum of 20% of the following year's income budget, excluding emergency donations. The total income budget for the year ended 31 August 2024 is £3,075,754, of which £129,300 is emergency donation income, giving a minimum general reserves figure of £589,291 which corresponds to the general reserves maintained at 31 August 2023 (2022 £551,000).

Notes to the financial statements for the year ended 31 August 2023 (continued)

19. Related parties and ultimate parent undertaking

During the year the charity received donations from Trustees of £1,765 (2022: £2,684)

THE METHODIST RELIEF AND DEVELOPMENT FUND

England & Wales - Charity number 291691

Accounts

ALL
WE
CAN



Lucius and Maria Kachinge and their family, EAGLES, Malawi // Tom Price/All We Can

Trustees' Report and Financial Statements

Year Ended 31 August 2022

All We Can
2021–22
Annual Report

All We Can is the operating name of The Methodist Relief and Development Fund, a charity registered in England and Wales, number 291691.

INTRODUCTION

Letter from the Chief Executive

ALL
WE
CAN

This last year has been marked by so many major and life-altering obstacles for all of humanity. Even the Collins Dictionary chose *permacrisis** as its word of the year – ‘a word describing the feeling of living through a period of war, inflation, and political instability’. I would suggest several other words join that list: climate emergency, hunger, drought, unnatural disasters, new diseases, preventable diseases. It is easy to be overwhelmed by permacrisis facing our world, and find ourselves with a growing pessimism and cynicism about life in general as hope becomes eclipsed by the negativity of our collective predicament.

But hope and transformation is not dead. It's not even hidden. It's there in the midst of all we see. Our attention may get diverted by the media lens and our own valid anxiety but seeking hope is not futile. It is a choice. A choice all of us, wherever we live, can choose. Hope can be the common ground of a transformative movement and people.

All We Can is a movement of people choosing to seek and bring hope, through committed and sustained support, action and genuinely equal partnership. Being led by communities and partners in low- and middle-income countries means that the work we do together is driven by the hopes of those who seek it, to help drive them to overcome poverty and injustice and develop flourishing and resilient communities. This is what we do with our neighbours around the globe: we stand with them in hope of a better and more just future for them, for our whole world, for us all.

This report is evidence of that living hope. It provides the narrative and measure of how and where transformative change is happening as a result of this movement's efforts and why doing development differently means sustainable change for the good of all those who bring it.

I want to personally thank you for your role in this movement – seeking hope, sustaining and resourcing the work we do together with our global community as they lead us to the transformational solutions they know will meet the needs of their communities, all around the world.



Graeme Hodge
Chief Executive



*permacrisis reference: <https://www.bbc.co.uk/news/entertainment-arts-63458467>

Vision and Values

Vision

Every person's potential fulfilled.

Mission

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Who we are

All We Can has served the most marginalised on earth for the last eight decades – since a group of Methodists answered the call of refugees in Europe, in the 1930s. Our story is about the inherent value and potential in all people. Whether children fleeing tyranny, communities facing extreme poverty, or families hit by disaster, we answer through partnering with local innovators, projects and churches to unleash inherent potential.

What we do

We work with the very poorest communities, and have developed a reputation for doing development differently: pioneering sustainable, locally owned solutions in response to John Wesley's call to 'Do all the good you can, by all the means you can, in all the ways you can, in all the places you can, at all the times you can, to all the people you can, as long as ever you can'.

Our values

All We Can is motivated by Christian principles and is an integral part of the Methodist family. We work with people of all faiths and none.

In summary, our guiding values are:



Love

the oxygen of our movement, which enables meaningful relationships and actions.



Collaboration

working together in solidarity and partnership, not control.



Integrity

personifying honesty, transparency and accountability.

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Yitages Nigussie, HPDO, Ethiopia // Maheder Haileselassie/All We Can

Message from the Chair of Trustees

ALL
WE
CAN

Since taking up my appointment as Chair of All We Can in June 2022 – and as part of my honeymoon/induction period – I have had the enormous privilege of participating in the quinquennial (though it's been seven years due to COVID) Global Partners Conference in Malawi.

The conference proved to be a wonderful opportunity to engage with many of the committed and talented people leading our local partner organisations. Representing more than a dozen countries, and many more languages and cultures, we were a truly diverse gathering. Moreover, there was a real sense of inclusion in that everyone I came into contact with during the conference, expressed a sense of feeling valued and trusted and that they were part of the All We Can family. It was also inspiring to engage with Y Care International partners, connected to All We Can through the strategic partnership formed in September 2021. This partnership continues to enable even greater impact on the focus and cause of our work.

I was impressed with the quality of the flood-resistant houses constructed in Malawi following the devastation of Cyclone Idai, and am extremely proud of the highly participative process that followed in designing and constructing the houses – and that the people living in them were selected by the communities themselves. The fact that the Malawian Government has chosen to adopt the design as the benchmark for any future house building sponsored by INGOs speaks volumes. In that regard, I want to acknowledge the work of our staff, fellow trustees and my predecessor in having the courage to make such a significant investment and move away from 'accepted wisdom' about what replacement housing, following a disaster, should look like.

The lifting of COVID restrictions meant that early in the year we were able to restart visiting our partners again, an essential part of our work. Being able to travel again has meant that we were able to carry out in-depth exploration and scoping work in two new focus countries, namely Sierra Leone and Liberia. As a result of this work, we have established formal partnerships with four new Sierra Leonean organisations and identified four Liberian organisations whose partnerships will commence in 2022/23. The war in Ukraine has led us to also focus on Europe; our Ukraine Emergency Appeal has been our most successful in recent years, raising over £1 million.

In the short time that I have been Chair of All We Can, I have come to appreciate the knowledge, experience, skills and high level of commitment our UK-based staff team, our Country Co-ordinators who diligently support us on a consultancy basis, and my fellow trustees bring to the organisation. I'm excited to be part of All We Can and will do all I can to add value to our work in the coming years.



Linbert Spencer
Chair of the All We Can Board of Trustees



Report of the Trustees

Legal Statement

We present the annual report and financial statements of the charity for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, and comply with the charity's governing document, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

Our approach, strategy and objectives

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Our organisation goals are to:

1. create a legacy of resilient, thriving and impactful local partners
2. inspire and invest in a wealth of diverse supporter relationships that resource and grow the All We Can movement
3. leverage greater impact in the wider world through collaboration and influence.

Achievements and performance

Between 1 September 2021 and 31 August 2022, 383,892 lives were directly impacted by the work of All We Can and its local partners around the world.

Through its relational approach to partnership, All We Can believes local partner organisations rooted in their local communities are best placed to achieve meaningful and long-lasting change. By helping these organisations respond to the changing needs of their communities and supporting them with organisational capacity development, training and resourcing, All We Can aims to leave a legacy of thriving, resilient partners who can continue to deliver impactful programmes long after our partnership ends. All We Can has provided long-term development support to 24 local partners in eight countries over the last year, including two new focus countries, namely Sierra Leone and Liberia, where we have carried out extensive partner scoping and validation processes. As a result, we have established formal partnerships with four new Sierra Leonean partners and identified four Liberian organisations whose partnerships will commence in the 2022/23 financial year. While no partnerships have ended this year, our Indian partner READ is in its final year of partnership, ending in November 2022. All We Can has continued to work with READ and its other partners to prepare for the future, well in advance by developing financial sustainability plans and investing in social enterprises. Even if this is still many years away, we believe it is important for partners to plan and prepare early so that when the time comes, they thrive and continue to work sustainably with their communities. Recognising the protracted nature of the Syrian and Rohingya refugee crises, we have continued to help our partners in Jordan and Bangladesh, shifting from immediate humanitarian aid support to longer-term development support.

Over the following pages, you will discover how All We Can has embodied its partnership approach in all aspects of its work during the past year.

'All We Can has a unique partnership model that needs to be shared and replicated by other donors. Listening to the partners' vision and helping partners to achieve their full potential is known best by All We Can.'

- Anonymous partner, 2022

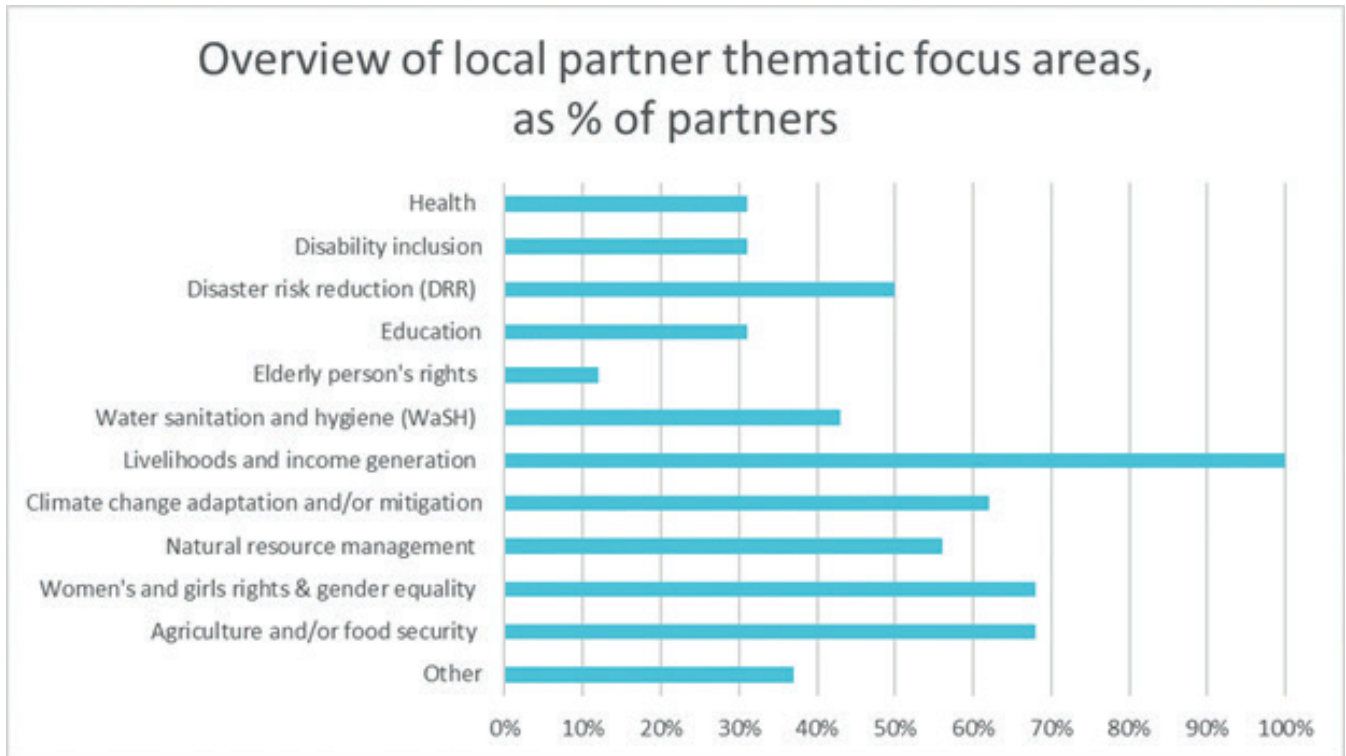
NUMBER OF PEOPLE REACHED DIRECTLY:

383,892

NUMBER OF PEOPLE REACHED INDIRECTLY:

1,658,736

Partner thematic focus areas



Target Groups



Supporting local partners to maximise their impact through monitoring, evaluation and learning



Evidence of what is working well, and not so well, is critical for organisations to make sure the change they and their communities want to see is happening. All We Can supports partners with monitoring, evaluation and learning (MEL) capacity development as it helps partners design and implement effective programmes with their communities. Over the past year, sixty-three per cent of our partners have opted to use our flexible funding to appoint dedicated MEL staff – an increase from 50% last year, which suggests partners are to the organisation. We have supported six partners to design their programmes and MEL systems through local in-country MEL experts. We helped five partners carry out an externally facilitated mid-term review as they approached the halfway mark in their

strategies. This enabled them to take a step back, understand the progress made, and pivot where needed to maximise their impact in what remains of their own strategic periods. Building on learnings from the KoboCollect pilot in 2020/21, we helped an additional 6 partners invest in digitising their data collection, enhancing the quality of their programmatic data.

All We Can has continued to embed its own MEL system, which will enable the organisation to monitor, evaluate and learn about its approach to partnership, particularly with it heading into the halfway mark of its own strategic period. At a sector gathering in January, together with our Ugandan partner, All We Can shared how we implement MEL in a way that aligns with our relational partnership approach – providing an opportunity to reflect and learn with the broader sector.

'The salary for the MEL Officer has helped us to have a dedicated person who is the driving force behind MEL activities, and this has kept MEL activities alive in the organisation.'

– Anonymous partner survey, 2022

Working relationally with partners

Working relationally with partners, and embodying our values of love, collaboration and integrity in all that we do, remains a core priority for All We Can. With COVID restrictions lessening over the course of the year, the flexible nature of All We Can's funding has meant that partners were able to incorporate the adjustments needed into their annual operational planning to support communities grappling with the aftermath of national lockdowns. The lifting of restrictions has also meant that we have been able to start visiting partners again, including partnership visits to six countries and validation visits to prospective partners in Sierra Leone and Liberia, where All We Can is scaling up its work. These visits remain invaluable opportunities to engage and learn from one another, which was sorely missed during the pandemic. In this financial year, we have worked alongside READ (India) to leverage the final year of our partnership and ensure they are in a strong position to graduate in November 2022. Discussing and planning for exit is an increasingly important aspect of the partnership, right from the very beginning.

'We appreciate All We Can for the support and for their partnership approach, which is more nurturing to the entire organization. The approach of focusing not only on the project aspects but the entire life of the organization is amazing.'

– SMAD, Uganda (2022 Partner Feedback Survey)

All We Can Priority countries and partners 2021-22

Bangladesh	DanChurchAid (DCA)
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRRA)
	ADHENO Integrated Rural Development Association
	Alem Birhan Self Help Community Based Development Association
	Help for Persons with Disabilities Organization
India	Rural Educational Activities for Development (READ)
	Srijan Foundation
Jordan	Lutheran World Federation
Malawi	Eagles Relief and Development Programme International
	Churches Action in Relief and Development (CARD)
	Adolescent Girls Literacy +
	Foundation for Active Civic Education
Sierra Leone	Methodist Church Sierra Leone
	Pikin to Pikin Movement
	Advocacy Movement Network (AMNet)
Uganda	Mamie Foundation
	Sustainable Multi-sectoral Actions for Development (SMAD)
	First African Bicycle Information Organisation (FABIO)
	Concern for Children and Women Empowerment (COFCAWE)
Zimbabwe	Centre for Gender and Community Development in Zimbabwe (CGCDZ)
	Health Education Food Organisation (HEFO)
	Local Initiatives and Development Agency (LID Agency)
	Zubo Trust
	Methodist Development and Relief Agency (MeDRA)

'The Partnership with All We Can has made us a better organization that drives it's agenda with sustainability in mind.'

- FABIO, Uganda (2022 Partner Feedback Survey)

'The partnership among us and All We Can is a healthy professional relationship and the best handholding support towards growth and development of our organisation, as well as community simultaneously. All We Can is one of the best agencies who respect and accepts the needs and requirements of community in terms of addressing the issues to bring into a greater CHANGE towards sustainable development, self-independent and innovative learning.'

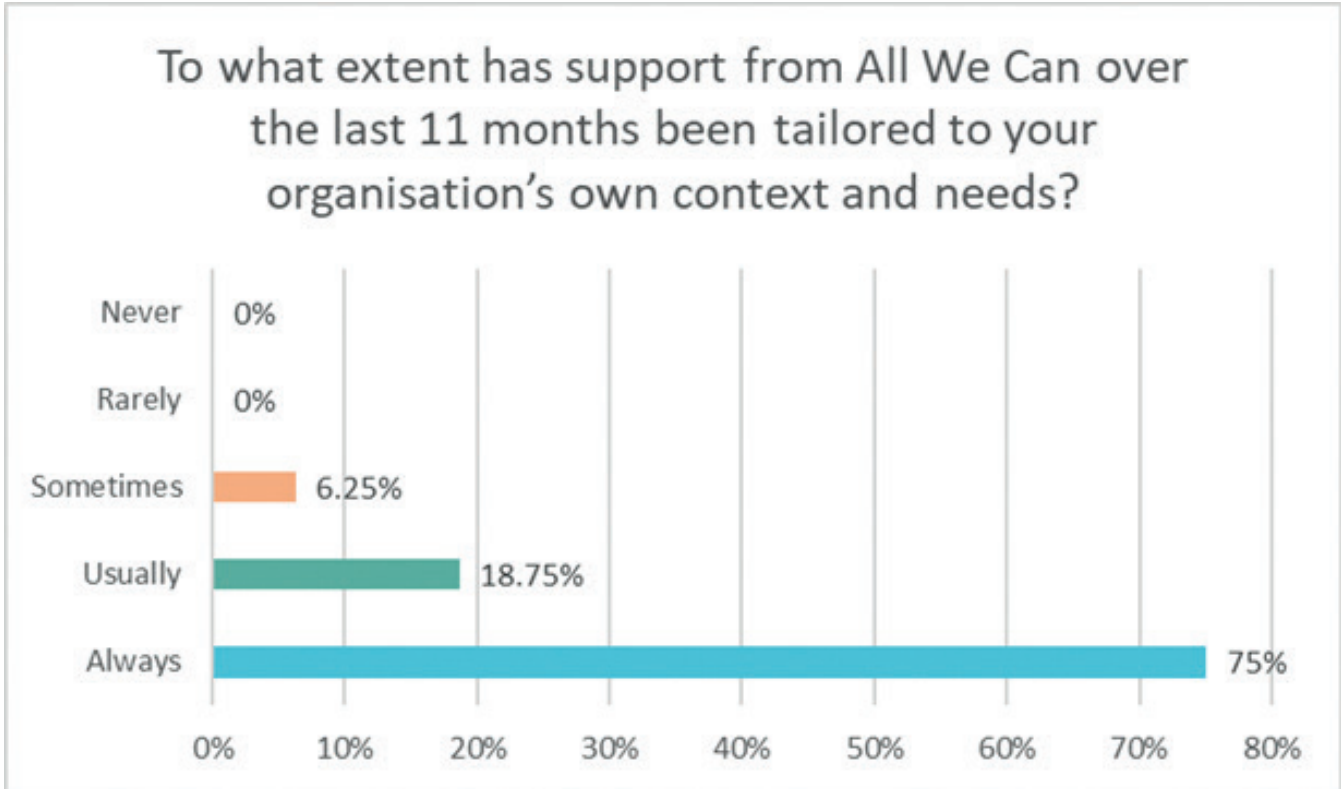
- Anonymous partner survey respondent

Agile, efficient and relational funding and grant making

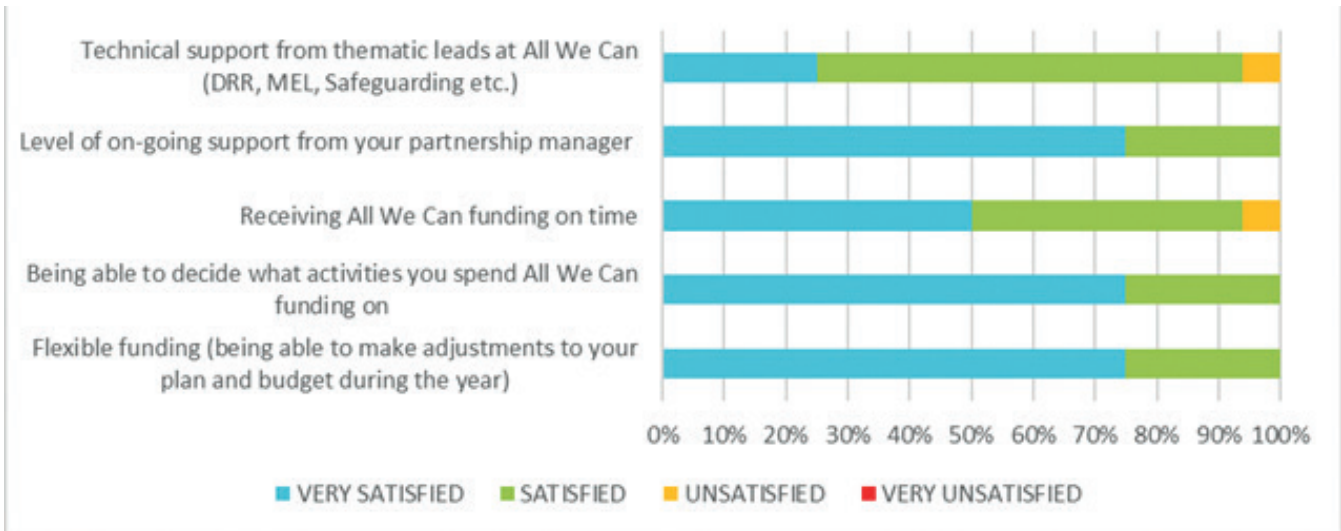
From the results of our annual Anonymous Partner Survey, 100% of participating partners reported satisfaction with the flexibility of the funding they receive; this flexibility enables partners to adapt their grants during the year in response to shifting needs and situations that might arise in-country. These adjustments are always communicated and explored together with Partnership Managers, as we walk alongside partners operating in shifting contexts. Partners also continue to have ownership, deciding with the communities they support what activities to spend funding on and what they will report to All We Can on. Partners reported they were either 'very satisfied' (50%) or 'satisfied' (43.75%) that they had received funding on time. The following chart captures partner responses to the extent to which support from All We Can over this period has been tailored to their organisation's own context and needs. Overall, this is positive, and we will continue to strive to improve in this area.

Based on partner feedback, All We Can have also sought to improve the user experience of our Partnership Information Management and Monitoring System (PIMMS). We have now introduced a secondary contact for humanitarian grants whereby the designated Programme Manager can now access PIMMS to upload reports and payment details in addition to the primary contact (usually the CEO/Executive Director) for the organisation.

Graph: Extent to which partners (as % of total portfolio) report All We Can's support over the last year has been tailored to their organisation's own context and needs



Graph: % of partners reporting satisfaction or dissatisfaction with aspects of their All We Can partnership



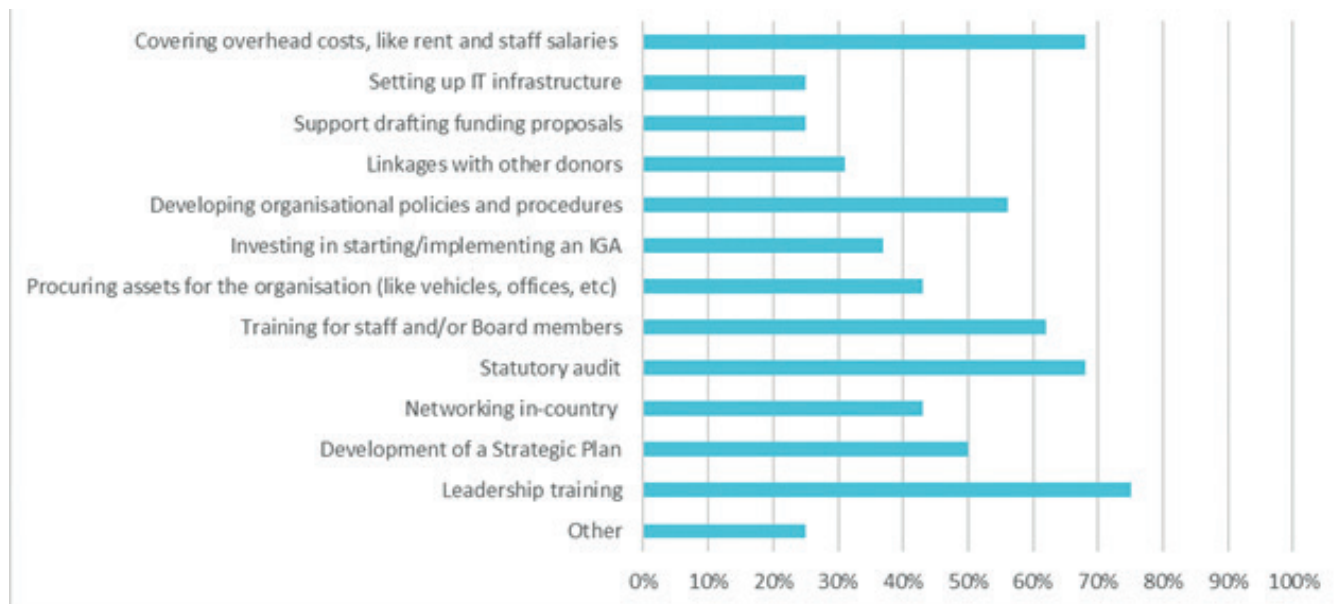
Supporting our partners' capacity development



Guided by their five-year Strategic Plans, partners identify their own individual organisational capacity development priorities each year. Aside from supporting their specific needs through annual grants, we also provide partners ongoing capacity development support. Their feedback enables us to focus on four aspects of organisational capacity: leadership, governance, financial sustainability and impactful programmes. In terms of leadership, All We Can has supported the 22 members of senior management of all our partners in Uganda, Malawi and Zimbabwe to undertake an extended professional leadership training programme facilitated by the EASUN Centre for Organizational Learning in Tanzania. A similar, shorter programme for governance is planned for partner Board members and executive directors. Meanwhile, All We Can

is engaging all partners in developing a Financial Sustainability Strategy and Plan, linked to their strategic plans, which will guide fundraising agendas and inform capacity needs to support the long-term sustainability of these organisations, even after our partnership ends. The main interest and focus, alongside suitable grant funding – particularly unrestricted grants – is in developing income-generating activities for the organisation through, for example, office or rental facilities and social enterprises that also align with their vision and mission. Our work supporting partners to become more financially sustainable organisations has also involved helping them with their own institutional fundraising efforts, through collaborating on funding applications, including to the European Union and the Guernsey Overseas Aid & Development Commission, as well as developing and writing their own proposals to trusts, foundations and corporates.

Graph: Partners (as % of total portfolio) using the organisational development (OD) support activities available to them, per OD activity



ChurchCAN

ChurchCAN is a process-based programme developed by All We Can that aims to empower partner churches to 'fulfil their mission to sustainably grow their Church'. Since 2017, the Methodist Church of Britain's Global Relationships (GR) Office has provided the funding and collaborated with All We Can to deliver ChurchCAN through the MoU that is in place.

Country	Partner Church
Caribbean and Americas	Methodist Church in the Caribbean and the Americas (MCCA)
India	Church of North India (CNI)
Sierra Leone	Methodist Church in Sierra Leone (MCSL)
Southern Africa	Methodist Church of Southern Africa (MCSA)

The Methodist Church in the Caribbean and Americas (MCCA)

All We Can is supporting the MCCA with the implementation of their Unified Strategic Direction (USD) Strategy. This year marked the first year of the USD implementation. The MCCA have undertaken activities including compiling a safeguarding policy across six Districts, establishing a Disaster Risk Management Fund and developing use guidelines, fundraising training for clergy and laity, and purchasing items to improve the efficiency and security of the Connexional Office. In June, we facilitated an Annual Reflection and Planning Workshop with the MCCA Steering Committee in Port of Spain, Trinidad. In this workshop the MCCA reflected on the first year of implementation, including successes and challenges and identifying any "low-hanging fruit" for the remainder of the year, and planning for the second year of implementation.

Church of North India (CNI)

The CNI works in 16 Districts, reaching over 80% of the country. The early stages of the pandemic really affected the work of the CNI; a lack of digital communication resources prevented the church from ministering to people during the nationwide lockdowns. All We Can has supported the church to invest in digitising the way it works to enhance its reach. In 2022, All We Can's support enabled 28 pastors to be trained in financial management, career counselling for youth and how to use digital resources to strengthen the church and the role of the pastor. One pastor commented that 'through just one smartphone we have been able to connect a whole group of people to another church facilitating ministry online'. These pastors have also provided career counselling to 350 young people.

Methodist Church in Sierra Leone (MCSL)

The past year was marked by significant transformative change within the MSCL. In order to better supervise and coordinate the implementation of its 2018-2023 Strategic Plan and improve decision-making processes, the Conference Office of the MSCL went through a team restructure and established a Steering Committee. The MSCL also undertook a review process of some of its key organisational documents (i.e. constitution, finance manual, policies) to reinforce its governance structure. Additionally, with All We Can support, the MSCL was able to strengthen the capacity of its finance, MEL and fundraising departments through training, procuring equipment and installing new software, thus facilitating processes and making it easier for the organisation to track and demonstrate its impact.

Methodist Church of Southern Africa (MCSA)

All We Can, through its ChurchCAN programme, has continued exploring partnership with the MCSA. In September 2020, All We Can facilitated a vision-casting exercise with the Northern Free State and Lesotho Synod (NFS&L), where it was agreed to engage an OD consultant to assist the MCSA and NFS&L in undertaking a comprehensive church-wide organisation assessment (OA) to kick-start its strategic planning process. Unfortunately, this process has been severely constrained by the COVID-19 pandemic and resulting leadership transitions. A meeting with the new leadership has been planned for October 2022 to rekindle this process.

Walking alongside our partners during protracted crises

In our commitment to supporting refugees, we have been working with our partners to address Syrian refugee needs in Jordan since 2015 and to respond to the Rohingya refugee influx in Bangladesh since 2017. Recognising the protracted nature of these crises, we have shifted position from giving humanitarian aid to more of a long-term development focus. During the past year, All We Can has supported the Lutheran World Federation of Jordan daycare centre, which provides educational and psychosocial support activities to three to five-year-old Syrian children in Zaatari Refugee Camp. We also held a sewing workshop to teach Syrian women how to generate income by making face masks, baby baskets, clothes and school uniform for households in need, thus benefitting the wider community. In Bangladesh, we helped DanChurchAid (DCA) develop self-learning kits in English and Burmese for female Rohingya learners with low literacy and numeracy levels – alongside regular support from Rohingya volunteer teachers, themselves mentored by host community teachers. DCA also designed its first Teacher Professional Development curriculum for female Rohingya teachers.

Working together during humanitarian emergencies

All We Can launched our most successful appeal in recent years, raising more than £1 million for the Ukraine Emergency Appeal. The table below captures the main grants provided to our International Humanitarian Action Partners in 2021–22. In total to date, we have provided £333,549 in funding. We are currently in conversation with our partners as to how additional funding will be spent over the coming winter months (insulation materials, solid fuels, electric stoves, coats and blankets) and have agreed to ring-fence £350k for the longer-term recovery interventions.

We also responded to the impact of Cyclone Ana in Malawi, which caused widespread flooding in January this year. Disappointingly, this disaster had little media attention in the UK. However, we were able to raise funding through major donors and trusts and foundations to help all four of our local development partners support the communities to recover. In total, we provided £46k in response to this emergency.

All We Can continued to support World Renew with their response and recovery programme in Haiti following the earthquake in August 2021. Unfortunately, due to the challenging operating context, including the security situation and access constraints, World Renew made a difficult decision to postpone operations until the next financial year. We continue to walk in partnership with World Renew, as they seek to help local communities recover from the effects of the earthquake.

Country	Emergency Type	Partner	Response Activities	Project Participants ¹	Response period
Ukraine	Conflict	Medair	Psychosocial Support (PSS): support for mental health professionals Support for healthcare centres (medicines/medical equipment/PPE) NFI kits (core hygiene kits, static home kits, displaced kits, relief items) Water, Sanitation and Hygiene (WASH) transit kits	8,761	15/03/2022 to 31/12/2022
Ukraine	Conflict	DCA	Flexible Small Grants (FSGs) to community-based crisis responders (i.e. a shelter, a food and hygiene item distribution centre, a PSS programme, and shelter and food provision for the winter months)	2,250	01/06/2022 to 28/02/2023
Ukraine	Conflict	LWF	Multi-purpose cash assistance for families Emergency medical kits or cash assistance for medical expenses Food assistance Child comfort kits Mental health and psychosocial support Child Safe Space (CSS)	3,818	15/06/2022 to 14/12/2022
Ukraine	Conflict	World Mission Fund	Support UMC congregations housing Ukrainian refugees Refurbishment of apartments in UMC Warsaw to house refugees/displaced people Transporter van to bring aid to Ukraine	150	01/06/2022 to 31/08/2022
Malawi	Cyclone Ana (fast onset)	AGLIT+	Food items (maize flour, beans and cooking oil), sanitary and hygiene items, shelter material and mosquito nets	744	01/04/2022 to 31/05/2022
Malawi	Cyclone Ana (fast onset)	Eagles	Procurement and distribution of sorghum and millet seed through community seed bank Post-harvest management training	4,036	01/08/2022 to 31/12/2022
Malawi	Cyclone Ana (fast onset)	FACE	Food items (maize flour, soya pieces, beans and cooking oil), water purification and school learning materials	6,864	01/08/2022 to 30/09/2022
Malawi	Cyclone Ana (fast onset)	CARD	Goat Pass-on scheme (replacing lost livestock) Rehabilitation of irrigation scheme damaged by flooding Dyke construction through "cash for work" to support HH procurement items lost during flooding and to protect irrigation scheme (linked to DRR).	731	01/08/2022 to 31/10/2022

¹ Project participants at the time grant was approved (forecasted). Actual project participants may differ depending on change in context, which will be informed through progress and final reports.

Partnering with communities in Disaster Risk Reduction (DRR)



In 2021–22 we celebrated the completion of the pilot Build Back Better Initiative (BBBI) in Malawi. Five flood-resilient houses were constructed in two different communities. Recipients of the properties were chosen by the communities themselves: those identified as the most vulnerable following Cyclone Idai. Although there was a delay in completion, it was important to ensure the properties were built to withstand cyclones and their associated wind speed, rainfall and flooding, and be well ventilated for rising temperatures. In the aftermath of Cyclone Ana, it was reported that all 10 houses withstood this hazard, thereby fulfilling their purpose in reducing disaster risk. The designs have been recognised by the Government of Malawi as an example of best practice of resilient-housing construction.

We also continued to support partners to embed disaster risk reduction in their programmes:

- ▶ In Zimbabwe, MeDRA trained three Village Civil Protection Committees in Disaster Risk Management (DRM), focusing on preparedness, mitigation and adaptation. Topics included Understanding of DRM, Participatory Vulnerability and Capacity Assessments and Early Warning Systems. The DRM Plan is to be owned by the communities themselves.
- ▶ In Zimbabwe, LID Agency has been supporting local communities to develop disaster emergency response mechanisms. Community Based Disaster Risk Management Plans are then linked to the Civil Protection Unit at District Level, which is the authority responsible for disaster preparedness and response.
- ▶ In Malawi, FACE is helping 20 rural communities conduct disaster simulation drills. FACE is also undertaking training on how to conduct Participatory Vulnerability and Capacity Assessments with 40 Village Civil Protection Committee members. Another partner in Malawi, Eagles, is undertaking DRM and Climate Change Adaptation training with church and community representatives.

Case Study

Malawi Build Back Better Initiative

'I never thought I would get such an honour of having a modern and strong house and it seems as a dream'

Ellena Yobe is a 73 year old single mother from Mbenje, Nsanje District,

As a small-scale farmer, Ellena depends on the produce from her small garden to feed the family.

In 2019 Malawi experienced the impact of Cyclone Idai. People lost their lives and many people were left homeless. Ellena was among those people who were heavily affected. Her house collapsed while food items and household utensils were washed away.

Seeking to support the most vulnerable households whose houses had been damaged or collapsed due to Cyclone Idai, All We Can, in partnership with CARD and FACE, conducted a feasibility study and engaged in a Build Back Better Initiative, resulting in the construction of 10 flood resilient houses. Through community participation, Ellena was chosen to receive one of these houses.

'I never thought I would get such an honour of having a modern and strong house and it seems as a dream' Ellena commented when she saw the house at the completion stage. Now the house is completed and handed over to her.

Life for Ellena Yobe has been transformed due to resilient house where she stays without fear of being washed away by floods; a house which does not leak and provides peace of mind.



Case Study

Cyclone Ana

Alicia is a 19-year-old learner at Masanduko Literacy Center, Masanduko. She is married and has a daughter named Lioness.

Masanduko is one of the communities worst hit by the floods caused by Cyclone Ana. Because of its location, topography and soil, small rivers easily swell up, which leads to flooding.



'I will be able to feed my baby and family and we won't have to miss a meal.'

When Alicia tells her story, you get the feeling that her story is not just her story but a story for the rest of the community, too.

'It had been raining nonstop for days. It just wouldn't stop,' says Alicia, carrying Lioness.

'I couldn't even find dry wood to make a fire, not that we had any dry ground anyway.' Later, Alicia realised she had lost a lot more to the floods. All her household utensils, like buckets and pots, were gone. Blankets and other clothing were either drenched or had been washed away.

Her crushing moment came when she realised what little maize flour she had in the house was completely wet. Her whole family depended on that maize flour; her baby depended on that maize flour. There were days after the floods when she had to prioritise the needs of her baby at the expense of her own. There were days when her baby had to miss a meal or two.

When AGLIT+, with financial aid from All We Can, came to support, the need to help Alicia and the rest of the community could not be overemphasised. The cyclone had dealt a huge blow to an already vulnerable community.

Like the other 300 adolescent girls, Alicia was provided with maize flour, beans and cooking oil, as well as bars of soap, to meet their basic needs as they wait for the next harvest. They were also given other items like mosquito nets and plastic sheets.

'I will be able to feed my baby and family and we won't have to miss a meal,' says Alicia during one of the distributions.

Like Alicia and the other adolescents and households, the food items won't only help them survive the devastating effects of the floods, but enable them to concentrate on their functional literacy classes.

Even though the relief items went a long way in helping, the need is still there. For people like Alicia, uncertainty about availability of food still threatens their livelihoods and, furthermore, their ability to attend the functional literacy classes provided by AGLIT+. [Credited to AGLIT+.]

What are we learning from what's not working so well?

An important part of our annual reflection and learning with partners is finding out what we can do to be a better partner to the organisations we walk alongside. While partners appreciate the unrestricted nature of funding they receive from All We Can, there are occasionally delays in receiving this funding. Sometimes delays are due to partners submitting reports late – which is an important part of being accountable – but sometimes it's because of delays on our side. Partners have shared that this can have significant impact on their programme work. We recognise the importance of ensuring timely grant payments to our partners and are continually striving to improve our Partnership Information Management and Monitoring System – by generating payment requests through this system, auto-generating MoUs and annual partnership agreements based on the annual plans partners develop, and automatically sending reminders to Partnership Managers and partners alike about upcoming deadlines.

Partners have also shared with us that they would like to see more opportunities for shared learning and further support in the technical areas of safeguarding, monitoring, evaluation and learning (MEL), disaster risk reduction (DRR) and organisational financial sustainability. To this end, we will be facilitating the formation of 'communities of practice' (CoP), a platform owned and organised by partners who decide the scope and goal of the COP and share challenges and solutions with one another. We hope that the Walking Together in Partnership Conference taking place in Malawi in October 2022 will be a springboard for these COPs and help keep the conversation and learning going among our partner network. We will also continue to encourage partners to make use of the unrestricted funding available to them and, alongside the work they do in line with their strategies, include partner to partner learning visits and exchanges as well as investing in office space and social enterprises that can strengthen their organisational financial sustainability – this is critical for organisations to be more resilient in the face of the ever-changing institutional donor landscape. We have also realised there is a significant process of unlearning needed in the relationship between INGOs and local partner NGOs when working in a locally led way. This is a continuous journey for both All We Can and our country partner organisations.

A steady decline in direct mailing responses led us to assess supporter preferences around responding to asks. We have this year adjusted our mailings and the first of these – Christmas 2021 – saw a record response, in income terms, against usual response rates for that season's mailing. We are applying these learnings to future mailings. For our digital communications strategy, research shows that the central part of our corporate vision – partnership and potential – was not being fully understood. We are currently redeveloping our website to prioritise our partnership model, and to coincide with this, we have a new series of films out in 2023, which unpack partnership and how it unlocks potential. We will track response and adapt.

Informing, inspiring and engaging supporters

Throughout the 21/22 year, the Public Engagement Team reflected the organisation's partnership approach, through The Next Steps campaign, introducing supporters to Shupikai, a widow taking her next steps with her community in Nkayi, Zimbabwe.

The Next Steps campaign allowed adaptive messaging in the face of ongoing COVID uncertainty in many communities where All We Can is active and reflected the reality of an important next step for many UK supporters, post COVID.

The campaign has received a strong response not only in fundraising terms – with donations raised through regular gifts, fundraising events, festivals, church services and one-off gifts – but in capturing the hearts of its supporters. The campaign has been enthusiastically embraced by all parts of the All We Can movement.

In 2021, the Public Engagement Team continued to prioritise regular giving, through the All Together regular giving programme, welcoming new supporters as repeat givers throughout the year, and keeping them updated. All We Can also continued the Partner Church initiative (with 123 churches currently signed up to the programme), as well as our popular Extraordinary Gifts Christmas Appeal.

A new approach to direct-response news was pioneered, with soft asks being included in the All We Can news, and direct mail campaigns being reviewed and adapted – with strong early response rates. The first copy of our new biannual news, Walking Together, was sent in December 2021, raising more than any of All We Can's previous Christmas appeals, and has continued to raise over £10k.

The organisational Partnership Approach to locally led development was captured on film in Malawi as part of a Public Engagement Team visit. This groundwork, for a strategy to inspire supporters around doing development in a different way, will become public in 2022.

All We Can integrated advocacy into its activities, with a team at the COP26 climate meetings in Glasgow, and development of a new partner-linked advocacy strategy. As part of the engagement with COP26, the team produced a devotional resource titled Radically Changing the Story.

Online philanthropy events have been immensely successful in terms of excellent fundraising initiatives and enabling All We Can to hear first-hand about the impact their work is making in communities. Philanthropy had a successful year in terms of breaking records, with the team securing some of their biggest gifts to date, including a £200k donation from one major donor, £120k from Methodist Insurance and over £248k from trusts and foundations.

All We Can has continued to grow its relationships with the press and media. During the 21/22 year, spokespeople for the charity featured several times on Trans World Radio, and the charity has frequently appeared online and in print in the Methodist Recorder, MET Connexion and on the Methodist Church website. Several staff members have had the pleasure of speaking on Premier Christian Radio, at Bond and other sector events, at the Methodist Conference and at regional events. All We Can has been keenly involved in the Bond network.

Structure, governance and management

COVID-19 Adaption

Our work has continued to be adaptive and flexible in the “shifting sands” created by the ongoing COVID-19 pandemic. We remain mostly remote in our working situations, while being intentionally connected in our team culture. The team meets in London once a month for training and development. The pandemic, as well as uncertainty about our physical office premises, will likely mean that remote working will continue some time into 2023.

We are mindful that the pandemic is still very much at its peak in many of the countries we serve – and so we will ensure that the flexibility and support matrix driven by our partnership approach continues to be focused on what is needed most in our partner communities. In our annual partner survey, 81% of local partners, whose programmes are being severely impacted by COVID-19, ‘strongly agree’ or ‘agree’ that ‘All We Can played a role in our organisation’s ability to navigate COVID-19 and related challenges over the last 12 months’. In fact, READ, one of our local partners in India, shared in our annual survey that ‘for a grassroots organization, not responding to the real needs of the community results in the loss of trust and relevance with the community. Without All We Can, we could not (have) addressed the dire need of communities’ livelihoods (which) emerged due to COVID’.

We also continue to do all we can to advocate for vaccine equity and to highlight the need for a shared approach to science, vaccines and the resources and economic support needed to recover from the ongoing effects of the pandemic globally.

Health and Safety

The pandemic has seen All We Can staff primarily working from home, with a core team at Methodist Church House to process incoming post. This and the planned office move from Methodist Church House has meant the annual health and safety audit has not taken place, but All We Can has continued to liaise with Peninsula Business Safe on the health and safety practices in place for staff and volunteers working from home. Risk assessments have been undertaken and additional office and IT equipment has been supplied to staff and volunteers where required/appropriate.

Great emphasis has also been placed on good mental health for staff and volunteers. We introduced pro-active initiatives during this very challenging time – regular check-ins with staff/volunteers working from home, weekly online ‘Headspace’ (time out for mental relaxation/reflection) – promoted our 24-hour Confidential Employee Assistance Programme and Confidential Counselling Services, and our periodic online social gatherings.

All We Can has continued to be a part of Peninsula Business Safe’s health and safety COVID-19 awareness programme, with access to webinars and interactive online discussions. In addition, All We Can has sought advice and followed recommendations relating to good working from home practices, risk assessments and how staff can best approach the easing of restrictions.

All We Can kept in constant contact with the Facilities Team at Methodist Church House during its closure to ensure strict hygiene rules (including PPE) and stringent health and safety guidance were being followed. The Facilities Team has been excellent in its ongoing maintenance of the building and its services during this period (lift operating, water quality testing/periodic flushing, electrical checks, air conditioning reports, in-house vending machine/water cooler points closed, disposing of out-of-date consumables, and so on).

All We Can continues to be committed to high standards of workplace health and safety (at our offices in Methodist Church House and in the homes of our staff and volunteers).

Team and Culture

Maintaining and continuing to build a positive team culture remains a key objective for the management of the organisation, along with employee well-being. Despite the challenges of remote working, the team has worked hard to foster a positive, relational working culture. We were delighted to be able to physically meet monthly from March onwards, to undertake training, development and team-building activities.

Equality, Diversity and Inclusion

Equality, Diversity and Inclusion remains a vital focus of our efforts towards good governance. There have been a number of further staff training opportunities, and accountability and conversations have continued throughout our governance and leadership meetings. We have held a number of online gatherings and used a dedicated space on our intranet to explore issues of inclusion in greater depth and on an ongoing basis. Revised and more inclusive recruitment practices are now embedded in our processes, and we remain committed to enabling and encouraging even greater diversity in our governance, staff team and culture. The Chair of our Board has led two team days on this subject, with a further session planned for 2023.

Trustees

The trustees consider the Board of Trustees, the Chief Executive and the Senior Leadership Team key management personnel in charge of directing and running the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 11 to the financial statements.

Trustees are required to disclose all relevant interests and register them with the Director of Finance and Resources, and, in accordance with the charity’s policy, to withdraw from decisions where a conflict of interest arises. All We Can continues to comply with the Charity Governance Code.

Safeguarding



All We Can remains committed to safeguarding and equipping our partners with the knowledge, skills and tools needed to reach the highest safeguarding standards. By promoting a strong organisational consciousness and culture of safeguarding within All We Can and our partner organisations, we aim for every individual impacted by our work to remain free from harm, abuse, neglect and exploitation.

All We Can has been engaging in a number of initiatives together with our partners and the communities that we work with to promote safer cultures within their organisations and to increase their safeguarding knowledge and practices. In a recent partner survey, 33% of our partners agreed they had received safeguarding capacity development support which enhanced their community-level safeguarding practices. One local partner commented that the support has 'improved our ability to respond to safeguarding cases within our communities. This is critical because our programmes have a direct impact on children and other vulnerable persons. We now have established safeguarding committees which are supporting communities'. Another partner mentioned that the support has 'increased community awareness on safeguarding'.

We wrote to all our partners to encourage them to report on any previously unreported incidents involving inappropriate behaviour or actions by All We Can Staff members or in relation to the work we have done together. We also asked if any of their own staff had been involved in safeguarding incidents, whether employed by All We Can or not.

One incident was reported within one of our international partner communities. All We Can provided technical and financial support to our partner organisation to facilitate a thorough response to the incident and offer psychosocial support to the victim, who is now safe. The perpetrator was arrested. The response enabled our partner to support local schools in enhancing their own safeguarding practices, and in raising community awareness of safeguarding and encouraging new community-based approaches to address issues of child abuse.

No incidents of All We Can impropriety were reported, and all partners stated they had not been aware of or subjected to any incident involving an All We Can staff member or a staff member of their own. All partners indicated their commitment to safeguarding and their desire to continue to improve their own policies and practices, as well as to promote safer cultures within their organisations.

All We Can also provides accredited safeguarding training to all trustees, staff and volunteers as well as its international partners. Training updates are carried out at a minimum of every 3 years. This year All We Can has provided safeguarding training for key staff and all partner organisations based in Ethiopia.

All We Can remains a member of the Inter-Agency Misconduct Disclosure Scheme – a scheme initiated to prevent and address the consequences of sexual harassment and sexual exploitation and abuse in the humanitarian and development sector by sharing misconduct data with recruiting organisations and previous employers. Safeguarding remains a permanent agenda item in all Board and Senior Leadership Team meetings, and All We Can regularly promotes safer culture and best practice at our team gatherings.

Staff Remuneration Policy and Performance Management

In our commitment to be good stewards of the resources entrusted to us, All We Can reiterates its commitment to ensuring it is able to pay its staff a fair and appropriate salary. This enables us to attract and retain people with the right skills and therefore have the greatest impact in delivering our objectives. All We Can actively invests in staff learning and self-development so that they may contribute effectively to its mission, and ensures Staff Performance Reviews actively identify individual and team learning and development needs. The significant increase in online learning during the pandemic has given staff access to a wide range of online learning and development opportunities which may not have otherwise been accessible.

Pay Review Process

- a. All We Can staff have their salaries benchmarked annually against comparable organisations, including other charities and faith-based organisations, using the current Croner Pay Survey Index. All We Can aims to set salaries equivalent to the median for such organisations.
- b. The median salary is identified for similar positions in organisations across several relevant sectors, namely number of employees, annual income, international aid, and faith-based and London-based personnel (where applicable).
- c. All salaries are evaluated and approved by the Senior Leadership Team based on the responsibility of the post, as defined in the job description. The Board scrutinises and approves any proposed increases in salary, and the results of the salary benchmarking process, through a remuneration committee comprising the Chair of the Board, the Chair of the Governance Committee and the Chair of the Finance and Audit Committee. The whole Board endorses the overall annual pay settlement for all staff during the annual Budgeting Planning and Approval process.

The management of our finite finances has once again shown that we are highly professional in our recording and efficient in our use of the precious funds we receive from donors. We have set ourselves key classes of expenditure, which are reported monthly. Importantly, as detailed below, we regularly review the “principal risks” for ourselves and our partners and have put in place a risk management framework that is monitored by both the Senior Leadership Team and the trustees.

Principal Risks and Uncertainties

Because All We Can has chosen to work with local NGO (non-governmental organisations) and church partners in some of the most underserved and remote places in the world, we need to be mindful of the associated risks. In addition, our Christian principles and Methodist connection, along with our relatively small size, means there are inherent risks. We are committed to managing the risks effectively by identifying mitigation plans that are defined according to the organisation's various functions. The five key risks are assessed on their likelihood and potential impact, along with the mitigation strategies in place to manage them. The trustees are ultimately responsible for risk management approval – a tri-annual review by the Finance and Audit Committee, Programmes and Partnerships Committee (PPC), Public Engagement Committee and Governance Committee. The Board approves the risk management policy annually (designed to manage rather than eliminate risk) with the Senior Leadership Team, to ensure day-to-day risks are managed through agreed systems and procedures.

In considering our identified risks and mitigations, the continuing impact of COVID-19 required we maintain an additional consideration across all areas of our risk register. Whilst sometimes hard to quantify, predict and track the risk of COVID-19 in our work, we made and applied some overarching considerations. These included:

- ▶ potential for disruption to our operational functions as an organisation
- ▶ limited travel to visit and engage directly with partners
- ▶ potential for localised restrictions hindering work in our partner countries
- ▶ impact of COVID-19 in the countries where we work
- ▶ impact on the well-being and productivity of All We Can staff working remotely, or on their physical health and exposure to catching COVID-19
- ▶ risk of data management and processes having less physical scrutiny due to remote working
- ▶ risk of remote-working All We Can staff experiencing technology failure during their work with overseas partners.

1. Financial sustainability

Risk:

For many reasons, the income All We Can receives is at risk. The vulnerable UK economy, increased competition in fundraising within the sector and economic hardship have affected donor priorities. If our income reduces below what we forecast, it is unlikely we will be able to fulfil our operating plans and will therefore have to reduce the level of financial support available to our partners.

Mitigation in place:

- ✔ Regular, detailed analysis of income streams and trends
- ✔ Fundraising plans seeking to diversify income sources
- ✔ Collaboration with the Methodist Church in Britain and the international Methodist family
- ✔ Championing our approach and providing examples of the success and impact of our work
- ✔ Articulating the basis of our Christian principles and faith-based model
- ✔ Regularly monitoring costs and seeking to improve efficiency
- ✔ Maintaining reserves in accordance with the reserves policy in case of unplanned income reduction
- ✔ Key performance indicators to monitor status
- ✔ A Finance and Audit Committee of the Board to review progress

2. Human resources

Risk:

An effective, committed and flexible staff team is crucial for successfully implementing our strategy. We must provide valuable and constructive leadership and management, because if we do not look after our staff's well-being, our strategy implementation could be significantly compromised and our reputation damaged. Key person dependency is a risk if responsibility is placed on a sole member of staff.

Mitigation in place:

- ✔ A thorough equal opportunity recruitment process through internal and external job advertising for selecting candidates who can best help us deliver our strategic aims
- ✔ All staff having an employee contract that includes the agreement to our core values
- ✔ A documented performance management and performance system for work enhancement and professional development, including promotion opportunities where feasible
- ✔ The CEO being managed and evaluated by the Board Chair
- ✔ Contingency planning for key staff
- ✔ HR policies and procedures designed to promote employee well-being
- ✔ Cross-department staff well-being group and staff feedback sought

3. Regulatory compliance

Risk:

Financial, legal and reputational damage arising from non-compliance with applicable legislation and regulations.

Mitigation in place:

- ✔ We have staff responsible for ensuring compliance with key legal and regulatory requirements including safeguarding, whistleblowing and conflict of interest
- ✔ The Finance and Audit Committee of the Board, with the support of the Director of Finance and Resources, ensures compliance with legal and accounting requirements
- ✔ The Public Engagement Committee of the Board, with the support of the Director of Public Engagement, ensures compliance with regulatory requirements and standards relating to fundraising, data protection and public engagement
- ✔ The trustees, with the support of the Senior Leadership Team, ensure employment law compliance by using an independent HR organisation to monitor regulatory requirements

4. Working with partners

Risk:

Our approach to development and reducing poverty is to work with independent, self-governed local NGO and church partners based in the communities in which they operate. These partnerships are critical to achieving our goals, but working with others could compromise our plans, funding and reputation. There are risks associated with this -- especially in the challenging situations in which they function, which have worsened as a result of the COVID-19 pandemic – such as misuse of funds, lack of sustainability, lack of accountability and inability to deliver effective programmes.

Mitigation in place:

- ✔ Assigning a dedicated Partnership Manager to walk alongside each partner, with routine communications and visits, where possible. Virtual-only approach to partner communications during pandemic and local lockdowns
- ✔ Planning and defining a capacity development and organisational development process before funding is agreed, to include leadership governance controls, HR, finance and monitoring processes
- ✔ Conducting regular partner monitoring and organisation audits
- ✔ Identifying local fundraising opportunities for partners to develop self-sufficiency
- ✔ A Programmes and Partnerships Committee of the Board to review progress

5. Reputational risk

Risk:

Inherent in the risks above is the charity's reputation being damaged and that adversely affecting its staff, partners, churches, donors, supporters and public. The risk may be linked to perception rather than factual evidence, but the impact could be significant nonetheless: income loss, reduced ability to seek diverse funding, and damage to relationships with partners, services to community participants and staff morale. Other areas at risk are staff and partner performance and behaviour, misuse of charitable resources and failure to deliver strategic objectives.

Mitigation in place:

- ✔ Aligning operational and work plans with approved strategy
- ✔ Regular monitoring and measurement of performance and KPIs
- ✔ A clear and rigorous HR recruitment process and staff performance procedure
- ✔ Thorough vetting and monitoring of partners
- ✔ Updating trustees of all risks on a regular basis through the relevant committee
- ✔ Compliance by staff and trustees to ensure protection policies including safeguarding, whistleblowing and conflict of interest are implemented
- ✔ Compliance with all fundraising, financial and data regulations
- ✔ Communication strategy and public engagement sign-off process, including consistency of key messages and a nominated spokesperson
- ✔ Senior Leadership Team staff on call for emergencies 24 hours a day
- ✔ Consistent and clear communication with supporters
- ✔ Regular contact and briefings to major funders; report fully on projects to meet funders' terms and conditions
- ✔ Good quality reporting of the charity's activities and financial situation
- ✔ A practical and responsive complaints procedure (both internal and external)

Administrative Details

All We Can has been the operating name of The Methodist Relief and Development Fund since 8 April 2014, before which it was commonly known by its initials, MRDF. The organisation traces its roots back to 1938, when it was founded as a Methodist response to the war-induced refugee crisis in Europe. While still an integral part of the Methodist Church, since 1985 it has been a separate charity registered with the Charity Commission for England and Wales, constituted by a trust deed.

The charity is governed by a Board of Trustees, which meets four times each year. The trustees collectively oversee the work of the charity, setting its strategic direction, setting and reviewing policies, agreeing annual plans and resource allocation, and monitoring progress through regular reporting by the management team.

Appointments to the Board are approved by the Methodist Council on the recommendation of the existing Board, following a selection process that involves a skills audit and advertisement for trustees with the appropriate expertise. Appointments are normally for a six-year period.

All new trustees undergo an induction programme to familiarise themselves with the aims and work of the charity, and to ensure they fully understand their responsibilities as Board members and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees also receive regular updates and are made aware of relevant events and training opportunities when they arise.

Charity name: The Methodist Relief and Development Fund

Known as: All We Can

Charity registration no: 291691 England and Wales

Principal office: 25 Marylebone Road, London NW1 5JR, UK

Website: www.allwecan.org.uk

Trustees: Linbert Spencer (Chair) from 03/05/22
Louise Brooke-Smith (Chair) – end of term 02/05/22

Philip Crosby – resigned 16/12/22

Warren Downey³

Jennifer Evans²

Hanna Ferguson²

Richard Griffiths¹

Ali Johnson³

Robert Mahoney⁴ – end of term 14/11/22

Anne Mpendo⁴

Natalie Newton³

Geoffrey Park¹

Christopher Sutton² (Vice Chair)

Robert Varley⁴

Holly Wilkinson³

Sahr Yambasu²

Jongji Zihle²

1 Finance and Audit Committee

2 Programmes and Partnerships Committee

3 Public Engagement Committee

4 Governance Committee

Senior Leadership: Graeme Hodge: Chief Executive
Angela Zamaere Smith: Director of Programmes and Partnerships
Stephen Adams: Director of Public Engagement
David Fletcher: Director of Finance and Resources

Auditor: Haysmacintyre LLP
10 Queen Street Place, London EC4R 1AG

Bankers: The Co-operative Bank
80 Cornhill, London EC3V 3NJ
HSBC Bank plc
4–8 Victoria Street, London SW1H 0NJ

Custodian trustees: Trustees for Methodist Church Purposes
Central Buildings, Oldham Street, Manchester M1 1JQ

Investment managers: Central Finance Board of the Methodist Church
9 Bonhill Street, London EC2A 4PE

The following Board committees are in place, each of which has Terms of Reference:

- ▶ The Governance Committee is responsible for keeping under review the governance arrangements of the charity, for trustee recruitment and development, and for making recommendations to the Board as appropriate, bearing in mind developments in charity governance and the needs of the charity.
- ▶ The Finance and Audit Committee recommends the finance policy to the Board and ensures the existing finance policy is implemented. This committee also oversees systems, controls and processes that may have an impact on the charity's ability to meet its objectives. It makes sure effective external audit arrangements are in place, that adequate risk analysis and risk management processes are functioning and that the charity complies with all aspects of the law, relevant regulations and good practice.
- ▶ The Programmes and Partnerships Committee defines, develops, guides and monitors All We Can's strategy, policies and practice with regard to programmes, implementing partnerships and grant making, in line with its overall purpose and strategy.
- ▶ The Public Engagement Committee is responsible for all matters relating to voluntary income generation, marketing communications and church and faith-based engagement. It ensures there is a framework of accountability for examining and reviewing all systems, methods and relevant regulation and good practice in relation to public engagement activities.

Volunteers

All We Can's public engagement work relies on the support of a network of around 300 volunteers, who champion All We Can's resources in their churches and communities, in worship, in small group conversations, for fundraising ideas, at events and in personal devotions. All We Can's volunteer speakers speak in churches and share the stories of people around the world taking their next steps as they emerge from the impacts of lockdowns and the COVID pandemic.

Due to hybrid working, which has been in place for much of the team throughout the 21/22 financial year, All We Can has unfortunately been unable to accommodate office volunteers. However, All We Can has benefitted from the extraordinary range of talents and skills its supporters have shared during the year.

Connected Charities

On 1 September 2021, All We Can took control of Y Care International, a charitable company registered in England and Wales with charity number 1109789 and company number 3997006. On the same date, All We Can entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects in furtherance of its objectives, and to work together to share resources for achieving cost savings. The shared resources include the time and expertise of the All We Can staff, programme management and support, finance services, HR services, legal services, and office management.

Y Care International is not consolidated on the grounds that both All We Can and Y Care International are ultimately controlled by the Methodist Church in Great Britain ("MCB"), a charity registered in England and Wales with charity number 1132208. The accounts of both are included in the consolidated accounts of the MCB.

Full details of transactions with the Methodist Church in Great Britain and with Y Care International, together with any outstanding balances at the year end, are provided in Note 19 to the financial statements.

Fundraising Performance and Expenditure Against Future Income

Fundraising Performance

Amidst an uncertain and changing fundraising climate, All We Can's Public Engagement Team have sought to continually innovate, invest in a forward-thinking digital approach, and bring supporters ever closer to the work of our local partners in communities across the globe. Unlike the previous year, the team have been able to visit churches, festivals and community events, and have used this to draw in an active and engaged regular audience.

All We Can is featured as the key charity campaign partner for three Christian conferences: ECG in Scarborough, Cliff Festival in Derbyshire and Lionheart Festival on the Isle of Wight.

All We Can's Harvest Appeal in 2021 was a success, recruiting 88 new regular givers.

All We Can's appeal for emergency response to the conflict in Ukraine raised over £1m and the Public Engagement Team created worship and prayer resources, social media updates and thank you mailings to support this appeal.

The tactics and channels used throughout the 21/22 year included direct mail, email, social media, the All We Can website, speaking engagements, events, church appeals, virtual fundraising and training events, community fundraising, sponsored events, engagement with high-net-worth individuals, and applications for support from trusts and institutions.

All We Can does not use third-party companies to fundraise for its work. All We Can continues to abide by the Code of Fundraising Practice and is registered with the Fundraising Regulator, to ensure we are meeting the highest possible standards in our fundraising approach. We are committed to operating to high standards in our supporter care and fundraising activities, seeking to operate within both the spirit and the letter of regulatory guidance and sector standards as they are issued. All We Can did not record any complaints in the 21/22 year about its fundraising, or fundraising carried out on its behalf. This complaint level is exceptionally low compared to industry averages and considering the scale of our activities. Similarly, All We Can continues to remain committed to protecting vulnerable donors across all its fundraising activities. All We Can's current fundraising practice policy details its specific approach and steps taken by staff when interacting with vulnerable donors. The charity ensures all staff are trained in how to interact with vulnerable donors, and refresher training is provided.

Financial Review

We continue to manage our finances to ensure we are best placed to deliver the highest quality impact in our charitable activities and are delighted and humbled that our total income of £4.35m, driven by donations to our Ukraine Emergency Appeal in excess of £1m, was the highest annual income ever recorded by the charity.

Statement of Financial Activities (SOFA)

The SOFA shows an overall surplus of £307k for the year (2021: £1,003k), compared to a budgeted deficit of £1,210k. There was a surplus in general reserves over target of £210k at the start of the year (see Note 18 of the financial statements), all of which was budgeted to be spent on additional activities during 2021/22. However, the level of income towards the end of the year was significantly higher than budgeted (in particular legacy income, which was £433k higher than budgeted) and this has resulted in the surplus for the year.

This surplus has enabled the trustees to maintain a number of designated funds (see Note 18 of the financial statements), leaving a surplus of £562k in general reserves, against the agreed policy, at the end of the year. This surplus is budgeted to be spent on additional fundraising and charitable activities over the coming period.

Income

Total income increased by £700k (19%) to £4,349k (2021: £3,650k), which is an extraordinary achievement in these challenging times.

Unrestricted donations and legacies income, i.e. that which is not donated for a specific country or project, decreased by £461k (16%) to £2,512k (2021: £2,973k). Donations (including Gift Aid) decreased by £67k (4%), whilst legacy income decreased by £394k (28%). We remain extremely grateful for the continued generosity of our supporters.

Restricted donations and legacies income increased by £1,172k (181%) to £1,818k (2021: £646k). Restricted donations and legacies for long-term development projects (including Gift Aid) increased by 59% to £658k (2021: £414k), while restricted donations for emergency appeals increased by 400% to £1,161k (2021: £232k) with donations being principally for the Ukraine Emergency Appeal.

Total grant income increased by £437k (88%) to £934k (2021: £497k). We were extremely pleased to continue to receive significant funding of £253k from Chiesa Valdese (Union of Methodist and Waldensian Churches) under the Italian 'Otto per Mille' arrangements.

Investment income decreased by £11k (36%) to £19k (2021: £30k).

Methodist individuals, churches and institutions remain our primary source of regular income and we are particularly grateful to the World Development & Relief Committee of the Methodist Church in Ireland, the Methodist Insurance Fund (the Allchurches Trust and Benefact Trust), Methodist Women in Britain and the World Mission Fund of the Methodist Church in Britain for their substantial support this year.

Welcome and significant support was also received from the E J Spice Charitable Trust, the David Lister Charitable Trust, The Grimitt Trust, The Amateurs Trust, The Whinfell Charitable Fund, the C B and H H Taylor 1984 Trust, the North of England Temperance League, the Property Income Trust, Connexio and Notting Hill Methodist Church.

Expenditure

Total expenditure increased by £1,246k to £3,988k (2021: £2,742k).

Expenditure on charitable activities increased by 56% to £3,449k (2021: £2,207k). This represents 86.5% of total expenditure (2021: 80.5%), which compares favourably with similar organisations.

Of this, the amount spent on development activities increased by £875k (56%) to £1,563k (2021: £1,563k), driven by the loosening of restrictions caused by the COVID-19 pandemic. Expenditure on humanitarian activities increased by £335k (80%) to £754k (2021: £419k), driven by the substantial increase in emergency appeal income, principally for Ukraine. Global education costs increased by £32k (14%) to £256k (2021: £224k).

The cost of raising funds increased by £4k (1%) to £539k (2021: £535k). This represents 13.5% of total expenditure (2021: 19.5%), which again compares favourably with similar organisations.

Reserves Policy

The Board reviews the charity's reserves policy annually, balancing the need to hold back sufficient general reserves to protect its charitable activities with the objective of maximising the funding available for those activities. These reserves and funds are invested in accordance with the charity's investment policy.

The Board has agreed the policy that general reserves should be a minimum of 20% of the following year's total income budget, excluding emergency donations. The total income budget for the year ending 31 August 2023 is £2,893k, of which £138k is emergency donation income, giving a minimum general reserves level of £551k.

At 31 August 2022, the charity held total funds of £3,191k with balances of £686k of restricted funds and £1,392k of designated funds, leaving a general reserve fund balance of £1,113k, a surplus of £562k against the minimum level. This surplus has arisen primarily from legacy income being significantly higher than expected and has been allocated in the 2022–23 budget to provide additional grants and organisational development to the charity's existing partners.

The designated funds represent unrestricted monies the Board has designated for specific purposes, as detailed in Note 18 of the financial statements.

Investment Policy

The charity's investment policy is reviewed annually by the Finance and Audit Committee with the objective being to maintain high liquidity while ensuring maximum security, meeting the ethical standards of the Methodist Church and achieving a balance of capital growth and income.

To achieve this, the investment of medium to long-term reserves is operated via the Central Finance Board (CFB) of the Methodist Church. An agreement has been signed with the CFB to provide discretionary investment management services and to act as the Fund Manager. The CFB is authorised by the Board to adjust the actual investments within the agreed parameters specified in the investment policy. The CFB continues to work closely with the Methodist Council to ensure its activities are in line with the moral stance and teachings of the Methodist Church.

Following the annual review by the Finance and Audit Committee, the Board decided not to change its investment policy to hold:

- ▶ equities in the range of 60% to 80% of the total invested and currently standing at 73.4%
- ▶ fixed interest investments in the range of 10% to 30% and currently standing at 13.1%
- ▶ property investments in the range of 0% to 20% and currently standing at 10.6%
- ▶ cash in the range of 0% to 10% and currently standing at 2.9%.

The entire equity investment is held in the Epworth Climate Stewardship Fund. This fund helps tackle the ongoing climate emergency by investing in companies that will help transition to a lower carbon economy and encourages those companies to take meaningful action to reduce the risk of climate change. The fund has a low carbon footprint and does not invest in companies that extract or refine fossil fuels. This is just one of the many ways in which we are working to mitigate the impact of climate change on the people we serve in some of the world's poorest communities.

Surplus cash is held in the Deposit Fund of the Central Finance Board of the Methodist Church, which also meets the ethical standards of the Methodist Church.

Grant-making Policy

The Chief Executive, with the Director of Programmes and Partnerships, will decide (based on the approved annual strategy, work plan and budget) the number and level of grants provided to the charity's partners. A rationale for each grant and resource allocation is available for examination by trustees along with the relevant financial and project monitoring and reporting agreement. The Programmes and Partnerships Committee will review and approve any development or humanitarian relief grant proposal identified by staff or the committee as high risk or requiring a higher level of governance scrutiny.

The amount the Chief Executive can authorise without PPC approval on behalf of the Board is to a maximum of £100k for each annual development grant and £200k for each humanitarian relief grant, subject in all cases to any such expenditure being in line with the agreed budget for the year, as amended from time to time.

Development Grants

The charity does not implement projects directly but by providing support, capacity building and grants to local partners that are recognised and government-registered non-governmental organisations (NGOs) or Methodist and associated churches in our priority countries. While partners must meet minimum standards in terms of financial controls, reporting capacity and governance standards, the charity prioritises support to small and locally managed organisations. The charity provides funding and capacity building to local partners to undertake their own advocacy activities. Such activities are included within the partners' annual operation plans and funded as part of development grants.

Humanitarian Relief Grants

Grants allocated for humanitarian aid and emergency relief will be provided to existing partners, church-based partners or specialist and credible humanitarian relief partner agencies.

These policies are reviewed each year.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity during that period. In preparing those financial statements, the trustees are required to:

- ▶ select suitable accounting policies and then apply them consistently
- ▶ observe the methods and principles in the applicable Charities SORP
- ▶ make reasonable and prudent judgements and estimates
- ▶ state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure to our auditors:

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- ▶ There is no relevant information – information needed by the auditor in connection with preparing their report – of which the charity's auditor is unaware.
- ▶ The trustees, having made enquiries of fellow trustees and the charity's auditor that they ought to have individually taken, have each taken the steps they are obliged to take as trustees to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report is approved and authorised for issue and signed on their behalf by:



Linbert Spencer
Chair of the All We Can Board of Trustees

Date 24 January 2023

Independent auditor's report to the trustees of The Methodist Relief and Development Fund (operating as All We Can)

Opinion

We have audited the financial statements of The Methodist Relief and Development Fund (operating as All We Can) for the year ended 31 August 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom accounting standard, including Financial Reporting Standard 102 – the Financial Reporting Standard applicable in the UK and Republic of Ireland (the United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of the net movement in funds for the year then ended
- ▶ have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice
- ▶ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with the International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's ethical standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Trustees' responsibilities for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 33, the trustees are responsible for the preparation of the financial statements and for being satisfied they give a true and fair view, and for such internal control as the trustees determine necessary to prepare financial statements free from material misstatement, as a result of fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ▶ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate
- ▶ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring as a result of fraud rather than error as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, the Introduction and the Message from the Chair of Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- ▶ adequate accounting records have not been kept by the charity
- ▶ sufficient accounting records have not been kept
- ▶ the charity financial statements are not in agreement with the accounting records and returns
- ▶ we have not received all the information and explanations we require for our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work for this report, or for the opinions we have formed.

Haysmacintyre LLP

17/02/2023

Haysmacintyre LLP
Statutory Auditors
10 Queen Street Place
London EC2R 1AG

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

All We Can
Statement of Financial Activities
For the year ended 31 August 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	2,511,949	1,818,391	4,330,340	2,973,423	646,481	3,619,904
Investments	3	19,016	-	19,016	29,842	-	29,842
Total income		2,530,965	1,818,391	4,349,356	3,003,265	646,481	3,649,746
Expenditure on:							
Raising funds	5	538,593	-	538,593	535,373	-	535,373
Charitable activities							
Development	5	1,745,981	692,723	2,438,704	1,290,177	273,043	1,563,220
Humanitarian	5	240,556	513,782	754,338	222,180	197,292	419,472
Global Education	5	255,871	-	255,871	223,961	-	223,961
Total expenditure on charitable activities		2,242,408	1,206,505	3,448,913	1,736,318	470,335	2,206,653
Total expenditure	5	2,781,001	1,206,505	3,987,506	2,271,691	470,335	2,742,026
Net (losses)/gains on investments	14	(54,398)	-	(54,398)	95,335	-	95,335
Net income/(expenditure)		(304,434)	611,886	307,452	826,909	176,146	1,003,055
Transfers between funds	17	228,383	(228,383)	-	34,458	(34,458)	-
Net movement in funds		(76,051)	383,503	307,452	861,367	141,688	1,003,055
Reconciliation of funds:							
Total funds brought forward		2,581,147	302,340	2,883,487	1,719,780	160,652	1,880,432
Total funds carried forward		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487

All We Can

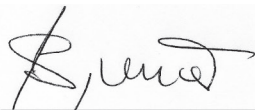
Balance Sheet

As at 31 August 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Fixed assets							
Intangible fixed assets	13	7,233	-	7,233	11,573	-	11,573
Investments	14	625,036	-	625,036	678,734	-	678,734
Total fixed assets		632,269	-	632,269	690,307	-	690,307
Current assets							
Debtors	15	616,228	524,541	1,140,769	714,606	-	714,606
Cash at bank and in hand		1,515,927	161,302	1,677,229	1,357,226	302,340	1,659,566
Total current assets		2,132,155	685,843	2,817,998	2,071,832	302,340	2,374,172
Liabilities							
Creditors: Amounts falling due within one year	16	(259,328)	-	(259,328)	(180,992)	-	(180,992)
Net current assets		1,872,827	685,843	2,558,670	1,890,840	302,340	2,193,180
Total net assets		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487
The funds of the charity							
Restricted income funds	17	-	685,843	685,843	-	302,340	302,340
Unrestricted designated funds	18	1,392,233	-	1,392,233	1,776,573	-	1,776,573
Unrestricted general funds	18	1,112,863	-	1,112,863	804,574	-	804,574
Total charity funds		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487

The notes on pages 38 to 50 form an integral part of these financial statements

Approved and authorised for issue by the Board of Trustees on 24 January 2023 and signed on their behalf by:



Chair

All We Can

Cash Flow Statement

For the year ended 31 August 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net movement in funds (per Statement of Financial Activities)		307,452	1,003,055
Adjustments for:			
Amortisation of intangible fixed assets	13	4,340	4,340
(Gains)/losses on investments	14	54,398	(95,335)
Income from investments	3	(19,016)	(29,842)
Increase in debtors	15	(426,163)	(113,249)
Increase/(decrease) in creditors	16	78,336	(112,044)
Net cash generated by / (used in) operating activities		(653)	656,925
Cash flows from investing activities			
Dividends/interest from investments	3	19,016	29,842
Proceeds from sale of investments	14	13,300	56,098
Purchase of investments	14	(14,000)	(81,007)
Net cash provided by / (used in) investing activities		18,316	4,933
Change in cash and cash equivalents in the year		17,663	661,858
Cash and cash equivalents at the beginning of the year		1,659,566	997,708
Cash and cash equivalents at the end of the year		1,677,229	1,659,566
Analysis of cash and cash equivalents			
		£	£
Cash in hand		1,677,229	1,659,566
Total cash and cash equivalents		1,677,229	1,659,566

Notes to the financial statements for the year ended 31 August 2022

Note 1 - Accounting policies

a) Scope and basis of the preparation of the financial statements

All We Can ("the charity") is a public benefit entity for the purposes of FRS 102 and therefore the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the SORP').

On 1 September 2021, the charity took control of Y Care International, a charitable company registered in England & Wales. This subsidiary is not consolidated on the grounds that both the charity and Y Care International are controlled by The Methodist Church in Great Britain ("MCB"), charity registration number 1132208, and the accounts of both are included in the consolidated accounts of MCB.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following "Accounting and Reporting by Charities preparing their financial statements in the UK and Republic of Ireland (FRS 102)" – Second Edition, effective from 1 January 2019, rather than "Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005", which has since been withdrawn.

The preparation of the financial statements in accordance with FRS 102 requires the trustees to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. There are no significant judgments, estimates or assumptions.

There has been no change to any accounting policies and no transitional adjustments.

b) Preparation of the financial statements on a going concern basis

These financial statements have been prepared on the basis that the charity is a going concern. A comprehensive review of the charity's financial performance and general reserves position is covered in the financial statements and trustees' report. Evidently, the charity has adequate financial resources and is able to manage business risks. The planning processes, including financial projections, take into consideration the prevailing economic climate and its potential impact on the various sources of income and planned expenditure. The trustees have looked at least twelve months ahead and are satisfied that the charity has adequate resources to continue in operational existence for the near future and there are no material uncertainties that call into doubt the charity's ability to continue in operation. This review has taken into account the continuing impact of the Covid-19 pandemic.

c) Recognition of income

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

No amounts are included in the financial statements for services donated by volunteers.

Donations

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement. In any event, donations or gifts with conditions or terms which are outside of the charity's stated purposes, or which are illegal, are rejected by the charity.

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA, subject to the capitalisation threshold of £10,000.

Legacies

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants

Income from grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

To this end, evidence of entitlement is assumed to exist when the formal offer of funding is communicated in writing to the charity. Where there is a performance condition attached to the grant, entitlement is only recognised when the conditions have been met.

d) Recognition of expenditure

All expenditure is accounted for on an accruals basis when an obligation that can be measured or reliably estimated exists at the reporting date and it is more than likely than not that payment will be made in settlement. There are two main categories of expenditure shown in the Statement of Financial Activities ('SOFA'); expenditure on raising funds and on charitable activities.

Expenditure on raising funds includes all expenditure incurred to raise income to spend on charitable purposes.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries. This expenditure is further analysed into direct and support costs. Direct costs are those specifically related to producing the delivery of an activity or service and are further split between development activities, humanitarian activities and global education activities.

Support costs are those which provide indirect support to front-line services – for example financial services, facilities management, development and personnel, governance costs and management information services. Support costs not attributable to a single activity have been allocated on the basis of the weighted average of staff cost.

Grants to institutions

Grants awarded are provided for in the SOFA in the year in which the grant is formally approved and the offer is communicated to the recipient. Grants awarded but not paid are recorded as a liability within the balance sheet. Grants awarded subject to explicit conditions being met by the recipient before payments are made are not accrued until such conditions have been met. Such commitments are disclosed in the financial statements as contingent liabilities.

Any foreign exchange difference on grants that has arisen throughout the year is written off against grants to institutions cost within the SOFA.

e) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general charitable objectives. Designated funds are a portion of the unrestricted funds that have been set aside for a particular purpose by the trustees. Restricted funds are donated for a particular purpose, the use of which is restricted for that purpose. The purposes of the main restricted and designated funds are set out in the notes to the financial statements.

The costs of raising and administering the restricted funds are charged against the specific fund.

f) Pension costs

Pension arrangements for staff are provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC). Whilst the scheme is of the defined benefit type, it is a group scheme incorporating nine employers and shares risks between these employers, which are under the common control of the Methodist Council, the sponsoring employer. The scheme was closed to future accrual with effect from 1 June 2019.

The Schedule of Contributions for the period 1 August 2018 to 31 October 2023 states the policy for charging the cost of the plan and for determining the contribution to be paid by the charity. Full details of the scheme can be found in the Consolidated Report and Financial Statements of The Methodist Church in Great Britain (charity registration number 1132208).

The charity operates a defined contribution pension scheme for all staff members, including a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

g) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

h) Tangible fixed assets

All tangible fixed assets costing more than £10,000 are capitalised and included at cost, including any incidental expenses of acquisition and irrecoverable VAT.

i) Depreciation

The depreciation expense is charged or apportioned to the relevant SOFA heading reflecting the asset's use on a straight-line basis as follows:

Computer equipment over 3 years

Furniture and fittings over 5 years

j) Intangible fixed assets and amortisation

Intangible assets are held on the balance sheet at cost less accumulated amortisation and impairment losses.

Computer software, including development costs, is capitalised as an intangible asset and amortised on a straight-line basis over the expected useful life of five years. Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

k) Investments

Investments are stated at fair value at the balance sheet date and the SOFA shows net investment gains and losses arising from revaluation of the investment portfolio and disposals during the year. Investments held in units in the Central Finance Board are stated at the Board's published valuations at bid rates.

l) Value Added Tax (VAT)

Irrecoverable VAT is charged to the expenditure to which it relates within the SOFA.

m) Cash and cash equivalents

Cash and cash equivalents includes cash and cash held on deposit with the Central Finance Board of the Methodist Church and the Trustees Investment Fund of the Trustees for Methodist Church Purposes, which has a maturity of less than three months from the date of acquisition and are used for working capital purposes. Cash and cash on deposit are cash and cash equivalents for the purposes of the cash flow statement.

n) Financial instruments

The charity has basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the financial statements for the year ended 31 August 2022 (continued)

2. Donations and legacies	Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	£	£	£	£	£	£
Donations	1,195,657	926,180	2,121,837	1,316,422	228,983	1,545,405
Grants receivable	146,100	787,976	934,076	109,500	387,861	497,361
Legacies	1,017,413	36,000	1,053,413	1,411,750	2,074	1,413,824
Gift Aid	152,779	68,235	221,014	135,751	27,563	163,314
Total Donations and legacies	2,511,949	1,818,391	4,330,340	2,973,423	646,481	3,619,904

3. Investment income	Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	£	£	£	£	£	£
Central Finance Board distributions	12,349	-	12,349	28,654	-	28,654
Central Finance Board interest	6,459	-	6,459	962	-	962
Other interest	208	-	208	226	-	226
Total Investment income	19,016	-	19,016	29,842	-	29,842

4. Recharge to Y Care International

On 1 September 2021, the charity entered into a Collaboration Agreement with Y Care International to conduct fundraising activities on its behalf, to support programmes and projects that are in furtherance of its objects, and to work together to share resources in order to achieve cost savings. The shared resources include the time and expertise of the charity's staff, programme management and support, finance services, HR services, legal services and office management.

The charge for the year is analysed as follows:	£
Share of staff costs	256,270
Share of administration costs	85,655
Share of communications costs	39,660
Share of fundraising costs	41,252
Total share of costs	422,837

Notes to the financial statements for the year ended 31 August 2022 (continued)

5.1 Analysis of total expenditure 2022	Raising funds	Development	Humanitarian	Global Education	2022 Total
	£	£	£	£	£
Grants to institutions (Note 9)	-	1,127,089	501,854	-	1,628,943
Foreign exchange (gain)/loss on grants (Note 8)	-	23,329	13,442	-	36,771
Partner development	-	630,443	-	-	630,443
Staff costs (Note 10)	287,315	538,266	145,853	146,358	1,117,792
Office cost	32,180	-	-	-	32,180
Communications and marketing	239,920	90,465	90,465	115,090	535,940
Share of support costs (Note 6)	109,585	193,569	62,688	62,432	428,274
Recharge to Y Care International (Note 4)	(130,407)	(164,457)	(59,964)	(68,009)	(422,837)
Total expenditure	538,593	2,438,704	754,338	255,871	3,987,506

5.2 Analysis of total expenditure 2021	Raising funds	Development	Humanitarian	Global Education	2021 Total
	£	£	£	£	£
Grants to institutions (Note 9)	-	813,181	236,031	-	1,049,212
Foreign exchange loss on grants (Note 8)	-	(17,070)	674	-	(16,396)
Partner development	-	202,096	-	-	202,096
Staff costs (Note 10)	277,948	443,450	133,828	157,620	1,012,846
Office cost	36,048	-	80	-	36,128
Communications and marketing	155,007	17,708	17,708	29,425	219,848
Share of support costs (Note 6)	66,370	103,855	31,151	36,916	238,292
Total expenditure	535,373	1,563,220	419,472	223,961	2,742,026

6. Analysis of support costs	2022 Total	2021 Total
	£	£
Rent and service charge	50,729	-
IT cost	118,924	34,426
Software amortisation	4,340	4,340
HR and training	26,471	20,003
Recruitment	30,374	4,939
Printing, postage and stationery	14,124	5,898
Telephone	7,879	2,086
Small capital and equipment maintenance	44,254	9,403
Bank charges and fees	10,830	4,103
Legal and professional fees	19,496	14,603
Outsourced services and fulfilment	1,839	65,942
Subscriptions	7,410	6,622
Insurance	20,085	12,690
Travel and subsistence	10,682	(1,317)
Other office costs	9,901	1,914
Governance costs (Note 7)	50,936	52,640
Total support costs	428,274	238,292

Support costs are allocated based on the weighted average of staff cost

7. Analysis of governance costs	2022 Total	2021 Total
	£	£
Trustee recruitment	16,800	439
Audit fees (Note 12)	16,740	15,120
Legal & professional fees	13,760	33,505
Trustee meetings and expenses	3,282	3,576
Subscriptions	354	-
Total governance costs	50,936	52,640

Notes to the financial statements for the year ended 31 August 2022 (continued)

8. Grants payable	2022	2021
	£	£
Grants payable brought forward	(45,040)	(234,967)
Grants to institutions (Note 9)	(1,628,943)	(1,049,212)
Foreign exchange gain/(loss)	(36,771)	16,396
Grant payments	1,666,119	1,222,743
Grants payable carried forward (Note 16)	(44,635)	(45,040)

9.1 Grants to institutions - Development		2022	2021
		£	£
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	35,000	30,000
Ethiopia	Adheno Integrated Rural Development Association (Adheno)	61,702	65,999
Ethiopia	Alem Birhan Self Help Community Based Development Association (Alem Birhan)	46,700	36,300
Ethiopia	Help for People with Disabilities Organisation (HPD-O)	35,001	55,000
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	45,000	25,000
Malawi	Churches Action in Relief and Development (CARD)	75,910	76,099
Malawi	Eagles Relief and Development Programme International	65,000	30,000
Malawi	Foundation for Active Civic Education (FACE)	40,000	30,000
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	35,000	22,686
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	61,490	35,000
Uganda	Concern for Children and Women Empowerment (COFCAWE)	58,000	36,997
Uganda	First African Bicycle Information Organisation (FABIO)	66,594	40,160
Uganda	Methodist Church in Uganda (MCU)	-	(16,291)
Zimbabwe	Centre for Gender and Community Development (CGCDZ)	41,768	33,000
Zimbabwe	Health Education Food Security Organisation (HEFO)	53,500	50,000
Zimbabwe	Local Initiatives and Development Agency (LID)	50,000	84,000
Zimbabwe	Methodist Development & Relief Agency (MeDRA)	73,992	69,988
Zimbabwe	Zubo Trust (Zubo)	48,881	39,378
Total Africa		893,538	743,316
Bangladesh	DanChurchAid	33,000	30,665
India	Church in North India	36,022	-
India	Rural Education Activities for Development (READ)	62,669	-
India	Srijan Foundation (Srijan)	-	4,000
Jordan	The Lutheran World Federation (LWF)	33,000	30,000
Total Asia		164,691	64,665
Caribbean	Methodist Church in the Caribbean and the Americas (MCCA)	68,860	5,200
Total Caribbean		68,860	5,200
Total Grants to Institutions - Development		1,127,089	813,181

Notes to the financial statements for the year ended 31 August 2022 (continued)

9.2 Grants to institutions - Humanitarian		2022	2021
		£	£
Cameroon	Nkong Hill Top Common Initiative Group (NADEV)	-	16,217
Cameroon	Presbyterian Church in Cameroon (PCC)	-	4,630
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	-	4,200
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	10,000	-
Malawi	Churches Action in Relief and Development (CARD)	16,000	-
Malawi	Eagles Relief and Development Programme International	10,000	-
Malawi	Foundation for Active Civic Education (FACE)	10,000	-
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	-	13,992
Uganda	Concern for Children and Women Empowerment (COFCAWE)	17,919	-
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	-	13,227
Total Africa		63,919	52,266
Bangladesh	DanChurchAid (DCA)	-	50,000
India	Church in North India	-	23,000
India	Church of South India Synod	-	15,000
India	Henry Martyn Institute	10,380	15,012
India	Rural Education Activities for Development (READ)	-	30,289
Lebanon	World Renew	-	8,464
Total Asia		10,380	141,765
Haiti	Eglise Methodiste d'Haiti (EMH)	-	13,000
Haiti	The Salvation Army	15,554	-
Haiti	World Renew	78,452	29,000
Total Caribbean		94,006	42,000
Ukraine	DanChurchAid (DCA)	100,000	-
Ukraine	Mediterranean Hope (FCEI)	13,549	-
Ukraine	The Lutheran World Federation (LWF)	100,000	-
Ukraine	Methodist Church In Britain (WMF)	60,000	-
Ukraine	Medair UK	50,000	-
Ukraine	United Methodist Church Ukraine	10,000	-
Total Europe		333,549	-
Total Grants to institutions - Humanitarian		501,854	236,031
Total Grants to institutions		1,628,943	1,049,212
10. Staff costs		2022	2021
		£	£
Salaries		1,043,179	833,656
National insurance		110,298	84,732
Increase/(decrease) in accrued holiday pay		8,515	(2,192)
Pension costs - defined contribution scheme (unrestricted)		60,344	61,302
Pension costs - defined contribution scheme (restricted)		28,519	16,605
Death in service & critical illness cover		30,496	18,743
Total staff costs		1,281,351	1,012,846

The average number of staff employed during the year was 25.3 (2021: 20.5).

Notes to the financial statements for the year ended 31 August 2022 (continued)

10. Staff costs (continued)

The key management personnel comprise the trustees, the Chief Executive, the Director of Programmes, the Director of Public Engagement and the Director of Finance & Resources. The total employment benefits including employer pension contributions of the key management personnel were £316,460 (2021: £294,993).

None of the trustees has been paid any remuneration or received any other benefits from any employment with the charity or a related entity.

The number of employees receiving emoluments, excluding pension contributions, of more than £60,000:

	2022	2021
Total emoluments in the range:		
£60,000 - £69,999	-	2
£70,000 - £79,999	2	1
£80,000 - £89,999	1	-

Pension arrangements

For the year to 31 August 2022, pension arrangements for staff were provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), a defined benefit scheme. The charity's participation in this scheme changed on 30 September 2012 when it was closed to new employees of the charity and the scheme was closed to future accrual with effect from 1 June 2019. Full details of the scheme can be found in the Consolidated Report and Accounts of The Methodist Church in Great Britain (charity registration number 1132208).

The charity operates a defined contribution scheme for all staff members, including a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

Volunteers

Volunteers give time in the UK as speakers, coordinators, office administrators, fundraisers and many other activities. In addition there are many other volunteer hours given by the men and women working alongside our partners in the countries where we operate.

The Board believes it is not possible to quantify volunteer hours and their value is not recognised in the accounts.

11. Expenses reimbursed to Trustees	2022	2021
	£	£
Expenses in connection with travel to board and committee meetings	1,863	-
Number of trustees reimbursed	11	-

None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

12. Auditor remuneration	2022	2021
	£	£
Statutory audit fees	16,320	15,540
Statutory audit fees over/(under) accrual	420	(420)
Other services	6,270	720
Total auditor remuneration	23,010	15,840

Notes to the financial statements for the year ended 31 August 2022 (continued)

13. Intangible fixed assets

	£
Software	
At cost	
At 1 September 2021	21,700
Additions during the year	-
Total	21,700
Amortisation	
At 1 September 2021	10,127
Charge for the year	4,340
Total	14,467
Net book value as at 31 August 2022	7,233
Net book value as at 31 August 2021	11,573

14. Investments

Investments are held in accordance with the charity's investment policy detailed in the Trustees' Report. All investments are held with the Central Finance Board of the Methodist Church or its subsidiary Epworth Investment Management.

	2022	2021
	£	£
CFB Corporate Bond Fund	84,496	101,686
CFB Property Fund	68,330	72,103
Epworth Climate Stewardship Fund	472,210	504,945
Total investments	625,036	678,734

	£	£
Fair value at 1 September	678,734	558,490
Additions	14,000	81,007
Disposals	(13,300)	(56,098)
Net gain on disposals	1,397	549
Net unrealised investment gains/(losses)	(55,795)	94,786
Fair value at 31 August	625,036	678,734

	£	£
Historic cost	581,746	578,520
Unrealised gains	43,291	100,214
Fair value at 31 August	625,037	678,734

	2021	2020
	£	£
Prepayments and accrued income	1,033,729	643,582
Gift Aid receivable	2,591	29,873
Other debtors	104,449	41,151
Total	1,140,769	714,606

Notes to the financial statements for the year ended 31 August 2022 (continued)

16. Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	62,793	25,534
Methodist Church in Great Britain (Note 19)	253	-
Grants payable (Note 8)	44,635	45,040
Accrued pension contributions	11,629	9,716
Accruals	140,018	100,702
Total	259,328	180,992

17.1 Restricted funds 2022	Balance 01.09.21	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.22
	£	£	£	£	£	£
Development						
Bangladesh	-	13,899	(12,231)	(1,668)	-	-
Caribbean	20,877	65,814	(72,211)	(10,403)	-	4,077
Ethiopia	-	176,281	(112,643)	(21,154)	-	42,484
India	42,615	15,041	(48,669)	(6,919)	-	2,068
Jordan	-	19,186	(16,883)	(2,303)	-	-
Lesotho	30,000	-	-	(3,600)	-	26,400
Malawi	2,520	70,621	(64,666)	(8,475)	-	-
Sierra Leone	27,310	40,000	(59,212)	(8,077)	-	21
Uganda	14,263	43,401	(52,211)	(5,208)	-	245
Zimbabwe	4,895	97,994	(91,131)	(11,758)	-	-
Legacy to be allocated	-	36,000	-	-	-	36,000
Partner Training & Development	92,797	79,623	(162,866)	(9,554)	-	-
	235,277	657,860	(692,723)	(89,119)	-	111,295
Humanitarian						
Coronavirus Appeal	28,043	3,345	(29,192)	(401)	(1,795)	-
Emergency Relief Fund	-	1,509	-	(181)	(1,328)	-
Haiti Earthquake	39,020	101,675	(94,005)	(12,201)	-	34,489
Malawi Storm Ana	-	48,312	(45,637)	(5,798)	3,123	-
Pakistan Floods	-	1,000	-	(120)	-	880
Ukraine Emergency	-	1,004,690	(344,948)	(120,563)	-	539,179
	67,063	1,160,531	(513,782)	(139,264)	-	574,548
Total restricted funds	302,340	1,818,391	(1,206,505)	(228,383)	-	685,843

Other transfers represent the transfer of funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal.

17.2 Restricted funds 2021	Balance 01.09.20	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.21
	£	£	£	£	£	£
Development						
Bangladesh	-	4,780	(4,686)	(94)	-	-
Caribbean	21,892	5,200	(5,515)	(700)	-	20,877
Ethiopia	-	54,552	(54,442)	(110)	-	-
Guatemala	(128)	-	113	15	-	-
India	1,820	40,000	700	95	-	42,615
Jordan	-	10,804	(9,507)	(1,297)	-	-
Lesotho	29,336	-	585	79	-	30,000
Malawi	-	52,311	(59,023)	(1,211)	10,443	2,520
Sierra Leone	11,616	40,000	(21,391)	(2,915)	-	27,310
Uganda	13,659	24,585	(23,851)	(130)	-	14,263
Zimbabwe	11,930	89,326	(96,026)	(335)	-	4,895
Partner Training & Development	-	92,797	-	-	-	92,797
	90,125	414,355	(273,043)	(6,603)	10,443	235,277
Humanitarian						
Beirut Explosion Appeal	5,455	4,201	(8,598)	(504)	(554)	-
Coronavirus Appeal	54,629	140,647	(150,356)	(16,877)	-	28,043
Cyclone Idai Appeal	10,443	-	-	-	(10,443)	-
Haiti Earthquake Appeal	-	77,262	(28,970)	(9,272)	-	39,020
Rohingya Fire Appeal	-	10,016	(9,368)	(1,202)	554	-
	70,527	232,126	(197,292)	(27,855)	(10,443)	67,063
Total restricted funds	160,652	646,481	(470,335)	(34,458)	-	302,340

Notes to the financial statements for the year ended 31 August 2022 (continued)

17. Restricted funds (continued)

Restricted funds represent donations and legacies income received and disbursed in respect of development and humanitarian relief projects.

The fund transfer represents a fund administration charge of 12% levied on all restricted donations. This is to cover costs incurred in raising and administering the restricted fund. This charge does not apply to restricted grants, which have their own individual cost recovery arrangements.

18.1 Unrestricted funds 2022	Balance 01.09.21	Income	Expenditure	Investment loss	Transfers	Balance 31.08.22
	£	£	£	£	£	£
Designated funds						
Fixed assets fund	11,573	-	(4,340)	-	-	7,233
Legacy equalisation fund	795,000	-	-	-	-	795,000
Programmes & partnerships fund	700,000	-	(210,000)	-	-	490,000
Public engagement fund	120,000	-	(70,000)	-	-	50,000
Staff transition and development fund	50,000	-	(50,000)	-	-	0
Relocation and IT equipment fund	100,000	-	(50,000)	-	-	50,000
	1,776,573	-	(384,340)	-	-	1,392,233
General funds						
General reserves	804,574	2,530,965	(2,819,498)	(54,398)	651,220	1,112,863
Total unrestricted funds	2,581,147	2,530,965	(3,203,838)	(54,398)	651,220	2,505,096

18.2 Unrestricted funds 2021	Balance 01.09.20	Income	Expenditure	Investment gain	Transfers	Balance 31.08.21
	£	£	£	£	£	£
Designated funds						
Fixed assets fund	15,913	-	(4,340)	-	-	11,573
Legacy equalisation fund	-	795,000	-	-	-	795,000
Programmes & partnerships fund	-	700,000	-	-	-	700,000
Public engagement fund	-	120,000	-	-	-	120,000
Staff transition and development fund	-	50,000	-	-	-	50,000
Relocation and IT equipment fund	-	100,000	-	-	-	100,000
	15,913	1,765,000	(4,340)	-	-	1,776,573
General funds						
General reserves	1,703,867	1,238,265	(2,267,351)	95,335	34,458	804,574
Total unrestricted funds	1,719,780	3,003,265	-2,271,691	95,335	34,458	2,581,147

Designated fixed assets fund

This fund represents the unamortised carrying value of unrestricted fund fixed assets.

Legacy equalisation fund

This fund was set up during the financial year 2020-21 to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. For the financial year 2021-22, unrestricted legacy income was significantly higher than budgeted, resulting in no release of funds being required during the year.

Programmes & partnerships fund

This fund was set up during the financial year 2020-21 both to expand the geographical spread of our charitable activities and to assist with the capacity development of partners in those new countries. The fund comprised £150k to cover grant payments to Y Care International for the development of new partners, £300k for grant payments to these new partners, £100k for the expansion of the charity's activities into two new countries and £150k for a face-to-face partner conference to include both existing and new partners. The £450k relating to payments to Y Care International has been carried forward, the £100k relating to new countries has been released to cover the expansion of the charity's activities in Liberia and Sierra Leone, and £110k relating to the partner conference has been released to cover advance payments for the conference, which took place in October 2022.

18. Unrestricted funds (continued)

Public engagement fund

On 1 September 2021, the charity entered into an agreement with Y Care International to provide, inter alia, fundraising services on its behalf. This fund was set up in 2021-22 to allow the charity to both re-engage with the Y Care supporter base and to expand the range and volume of supporters. The fund comprised £50k for the initial re-engagement with the existing supporter base, £40k for the roll-out of the charity's Next Steps campaign to this supporter base and £30k for website and branding enhancements. It is expected that all expenditure against this fund will be incurred in the 2021-22 financial year. £50k has been released during the year to cover the initial re-engagement and £20k to cover the first phase of the website and branding enhancements, leaving a balance carried forward of £50k.

Staff transition and development fund

The agreement with Y Care International requires the charity to provide all programme support, fundraising and administrative services for the merged operation and this necessitated both a restructure of existing staff and the recruitment of new staff. This fund has been released to cover recruitment and training costs incurred in this regard during the year.

Relocation and IT equipment fund

The fund was set up during 2020-21 to cover office relocation and IT equipment costs. The charity's IT function was separated from the services provided by the MCB Connexional Team during the year and £50k has been released from the fund to cover the costs associated with the purchase of new IT equipment. The relocation of the charity's office has not yet taken place and the balance of £50k has been retained to cover the relocation costs associated with the move, scheduled for the 2023-24 financial year.

General reserves

General reserves are those unrestricted funds in hand, over and above those set aside for designated purposes. There was no change to the reserves policy during the year, which states that general reserves should be a minimum of 20% of the following year's income budget, excluding emergency donations. The total income budget for the year ended 31 August 2023 is £2,893,000, of which £138,000 is emergency donation income, giving a minimum general reserves figure of £551,000. The general reserves at 31 August 2022 of £1,112,863 reflect a surplus of £561,863 (2021: £209,574), which will be allocated to the charity's partner grant and organisational development activities over the coming year.

19. Related parties and ultimate parent undertaking

On 1 September 2021, the charity took control of Y Care International, a charitable company with charity number 1109789 and company number 3997006. Y Care International works through partnership alongside global YMCA neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities. Y Care International is not consolidated on the grounds that both All We Can and Y Care International are ultimately controlled by The Methodist Church in Great Britain ("MCB"), charity number 1132208, and the accounts of both are included in the consolidated accounts of MCB.

A summary of the financial statements of Y Care International for the year ended 31 August 2022 is as follows:

		£
Statement of Financial Activities	Total income	1,086,220
	Total expenditure	745,880
	Net movement in funds	340,340
	Total funds brought forward	503,995
	Total funds carried forward	844,335
Balance Sheet at 31/8/22	Current assets	1,199,900
	Current liabilities	179,982
	Liabilities over one year	175,583
	Net assets	844,335
Charity Funds at 31/8/22	Restricted funds	66,127
	Unrestricted designated funds	221,290
	Unrestricted general funds	556,918
	Total funds	844,335

The Trustees' Report and Financial Statements for Y Care International are filed at the Charity Commission and Companies House.

During the year the charity:

- received recharged costs from Y Care International of £422,837 (2021: £nil); and
- made payments of recharged costs to Y Care International of £73,191 (2021: £nil)

The balance due from Y Care International at 31 August 2022 was £104,449 (2021: £nil).

The balance due to Y Care International at 31 August 2022 was £1,420 (2021: £nil)

The charity is controlled by The Methodist Church in Great Britain (MCB) and the accounts are included in the consolidated accounts of MCB. MCB has the charity number 1132208 and its principal purpose is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It exercises its control by appointing the trustees of the charity. The MCB Consolidated Report and Accounts can be obtained from the Charity Commission.

During the year the charity:

- received restricted grant income of £200,000 (2021: £85,200) from MCB; and
- received donations of £1,560 (2021: £nil) from MCB; and
- made payments to MCB in respect of (a) serviced office and other costs incurred by MCB on behalf of the charity of £72,518 (2021: £29,925), and (b) reimbursement for the charity's staff costs of £1,114,729 (2021: £882,059). The balance due to MCB at 31 August 2022 was £253 (2021: £nil).

During the year the charity received donations from trustees of £2,684 (2021: £3,040).

There were no other related party transactions in the current or preceding year.

THE METHODIST RELIEF AND DEVELOPMENT FUND

England & Wales - Charity number 291691

Accounts



ALL
WE
CAN

All We Can
2020–21
Annual Report

Trustees' Report and Financial Statements

Year Ended 31 August 2021

All We Can is the operating name of the Methodist Relief and Development Fund, a charity registered in England and Wales, number 291691.

Rebecca is part of a basket weaving co-operative supported by one of All We Can's local partners in Zimbabwe. Here, she holds a basket she is weaving. Image: Tendai Marima/All We Can.

INTRODUCTION

Letter from the Chief Executive



At the end of year one of our five-year strategy, which will guide our work and focus until 2025, it is fair to say that the world continues to change in ways that even the best strategy and operational plans cannot entirely mitigate for. But, as in the previous year, innovation, adaptation and a fervent commitment to our cause have driven us forward.

It's tempting to think, as we in the UK emerge from lockdown restrictions, that the worst of the pandemic is over. For the people we exist to serve – those living in poverty in lower-income countries around the world – the pandemic is very much not over.

It's also tempting to become apathetic about all that needs to be done to combat climate change, as we in the UK are largely shielded from the harsh effects it heralds for the days ahead. For those we support, the reality and devastating impacts of climate change are real – and ruining life as they know it. For them, there is no ignoring it.

Similarly, it would be easy to believe that the mass migration of refugees is largely dealt with, and only really manifests in the occasional story of people trying to land at Dover on inflatables. For the people this movement was first created to serve – people who have become refugees – the causes and push factors that force them to flee have very much not ended or been dealt with.

For these and so many other issues, our movement has the privilege and responsibility to continue to live in service and support of the billions of people whose reality is so very different to the relative comfort and security we enjoy daily. Our love and faith drive us to progress each step in solidarity with our neighbours both next door and around the world. That is what we are about. That is how we begin to see every person's potential fulfilled.

I commend this report to you, a summary of much of the effort and commitment that has gone into realising that vision for our fellow humanity, wherever they live and whatever they are facing each day. Thank you for the part you play in this open and inclusive movement for change, for all people.

A handwritten signature in black ink that reads 'Graeme Hodge'.

Graeme Hodge
Chief Executive



Vision and Values

Vision

Every person's potential fulfilled.

Mission

All We Can works through partnership, alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Who we are

All We Can has served the most marginalised people on earth for the last eight decades – since a group of Methodists answered the call of refugees in Europe, in the 1930s. Our story is about the inherent value and potential in all people. Whether it's children fleeing tyranny, communities facing extreme poverty or families hit by disaster, we answer through partnering with local innovators, projects and churches to unleash their inherent potential.

What we do

We work with the very poorest communities, and have developed a reputation for doing development differently: pioneering, sustainable, locally owned solutions in response to John Wesley's call to: 'Do all the good you can, by all the means you can, in all the ways you can, in all the places you can, at all the times you can, to all the people you can, as long as ever you can.'

Our values

All We Can is motivated by Christian principles and is an integral part of the Methodist family. We work with people of all faiths and none.

In summary, our guiding values are:



Love

the oxygen of our movement, which enables meaningful relationships and actions.



Collaboration

working together in solidarity and partnership, not control.



Integrity

personifying honesty, transparency and accountability.

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Thiliza sorts beans with her grandmother in Malawi. Thiliza, a young mother, has been able to access literacy, numeracy and life skills classes provided by All We Can's local partner AGLIT+.

Message from the Chair of Trustees



Dear Friend,

It feels just a few short months ago that I was putting pen to paper for last year's annual report – and reflecting on how Covid-19 had overturned much of what we took for granted. Now, just a year later, it seems I must echo some of those same sentiments again. For All We Can's local partners around the world, the uncertainty and interruption to planned work caused by Covid-19 continues – and as always, we continue to walk alongside them, steadfast in our solidarity and support.

Although we have not been able to physically spend time with our local partners, incredible progress has continued to be made by embracing technology, and leaning in to our relational partnership approach. All We Can and its staff team remain fervently committed to equipping and supporting our local partners in practical, tangible ways. You will see peppered throughout this report our partners' reflections from this past year, and one thing stands out – that the collaborative efforts to develop our partners' resilience, capacity, governance and impact is reaping great rewards.

As All We Can completes its first full year of its new strategy – guided by Chief Executive Graeme Hodge and the brilliant Senior Leadership Team – I am delighted to share that the team has once again been agile and innovative in the face of somewhat unpredictable circumstances. Alongside several humanitarian aid appeals, including a timely response to a devastating fire in the refugee camps of Cox's Bazar, and an urgent appeal in the midst of India's devastating second wave of Covid-19, our flexibility has been evidenced by several new approaches to public engagement work trialled this year. This has included an online Lenten study group, and several highly successful philanthropy events. The team continues to seek out new and engaging ways for supporters to be brought ever closer to the work of our local partners on the ground.

We have ended the financial year with an extraordinarily exciting development – a new partnership with Y Care International. More information about this partnership can be found on page 22. I am sure you will join me in celebrating the incredible impact this new partnership will have on communities around the world. I can't wait to share more about this over the coming years.

With very best wishes,

A handwritten signature in black ink, appearing to read "Louise Brooke-Smith".

Dr Louise Brooke-Smith OBE
Chair of the All We Can Board of Trustees



Report of the Trustees

Legal Statement

We present the annual report and financial statements of the charity for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, and comply with the charity's governing document, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PB2)'.

Our approach, strategy and objectives

All We Can works through partnership alongside our global neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities.

Our goals are:

1. To create a legacy of resilient, thriving and impactful local partners.
2. To inspire and invest in a wealth of diverse supporter relationships that resource and grow the All We Can movement.
3. To leverage greater impact in the wider world through collaboration and influence.

Achievements and performance

653,102
LIVES WERE
TRANSFORMED
IN 2020-21

Between 1 September 2020 and 31 August 2021, 653,102 lives were directly impacted through the work of All We Can and its local partners around the world. By working in partnership with our global neighbours most impacted by disaster, poverty and injustice, All We Can seeks to enable flourishing and resilient communities, and unleash potential. Taking into account those who have indirectly benefitted from the work of All We Can and its local partners, it is estimated that the wider reach is more than 2 million people.

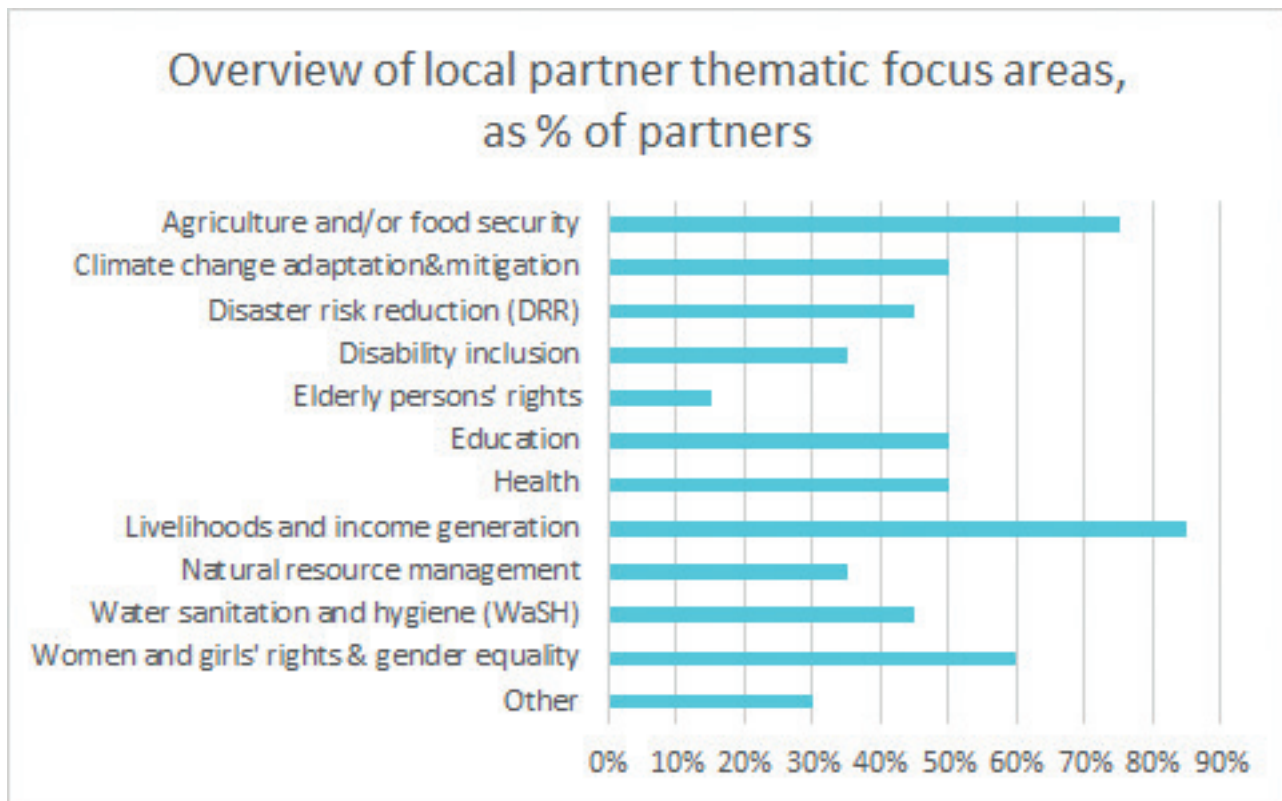
In the 2020/21 financial year, All We Can partnered with 21 local partners in 6 countries. All We Can works with talented local organisations who are rooted in their local communities, helping them not only respond to the needs they are facing but supporting them with capacity development, training and resourcing. All We Can walks in partnership with these local organisations for many years, often for over a decade, and leaves a legacy of thriving and robust organisations. In the past financial year, local partners in India, Ethiopia and Cameroon have graduated from All We Can's support equipped with the skills they need to thrive and continue to work sustainably with their communities.

Over the following pages, you will discover how All We Can has embodied its partnership approach in all aspects of its work during the past year.

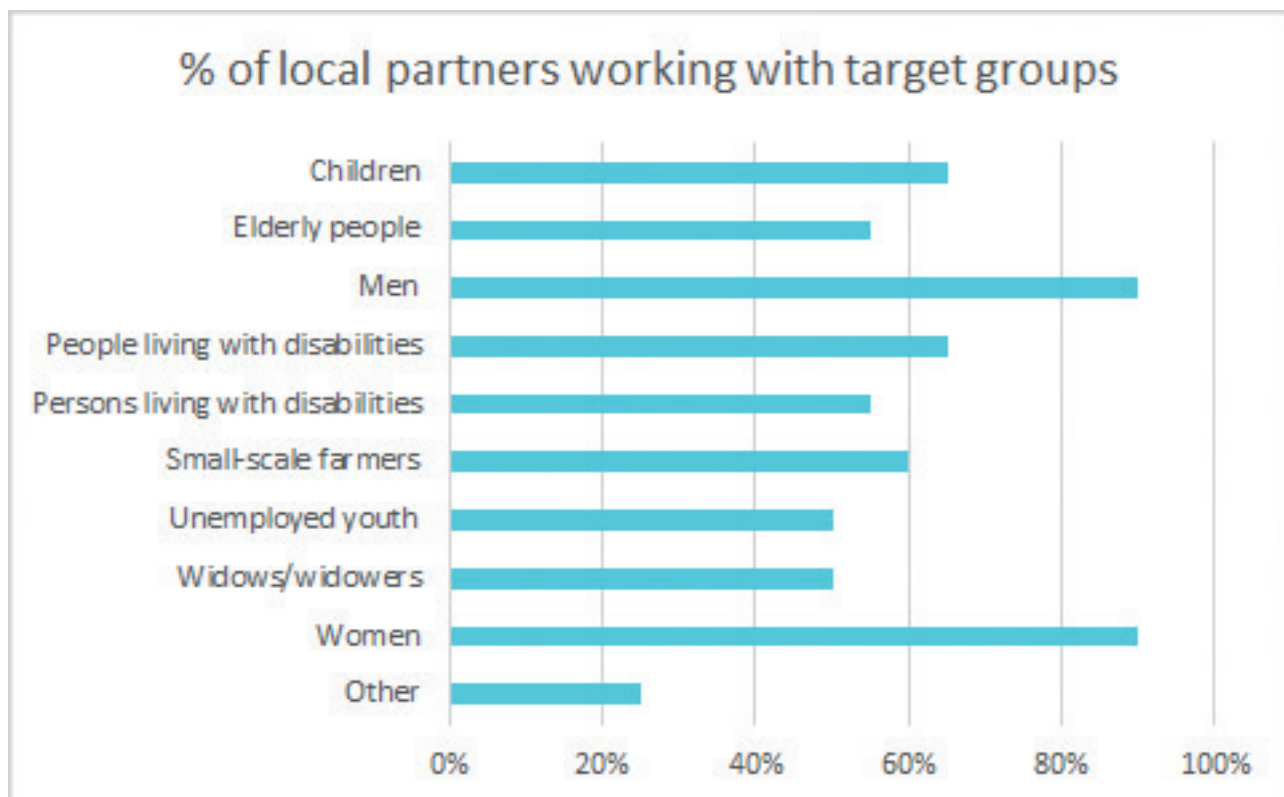
'All We Can is our partner of choice. The partnership model is one of its kind. The level of funding enabled our internal organisational strengthening to be more sustainable'

- anonymous partner survey response.

Local Partner Thematic Focus Areas



Target Groups



CASE STUDY

Obbie's story



Obbie stands by a bed of tomatoes, in a community garden near her home.
Image: Tendai Marima/
All We Can.

Obbie lives in Nkayi, a rural district in south-western Zimbabwe's Matabeleland region. Nkayi often experiences extended dry spells, and is prone to persistent drought as well as other extreme weather events such as floods and high temperatures. As a result, access to water is an issue, with women and young people often travelling long distances (up to 5 km) to fetch water. The infrequent rain which does fall in the region is insufficient for growing most crop varieties, meaning families can struggle to grow enough food to eat.

All We Can's local partner HEFO is working alongside communities like Obbie's in Nkayi to help them secure sustainable livelihoods amid the challenges of extreme weather events, poverty and Covid-19. HEFO cares deeply about the local communities it serves, and works together with them to develop the best possible solutions to the challenges they are facing. To tackle the serious water issue, HEFO helps through initiatives such as borehole drilling and solarisation, weir construction, roof rainwater harvesting, and better management of water points.

Obbie is one of the original members of a community garden which was started up by a collective of 36 women to sell tomatoes and green vegetables, supported by HEFO. The installation of a solar borehole, a water tank and three taps has made watering their crops much easier. **'HEFO helped to strengthen the work of these women so the project could become what it is today – something that belongs to the whole community,'** shared Obbie. These developments have increased the garden produce, and encouraged the farmers to search for more markets to sell their vegetables.

'We are happy with the work we have done in this garden. We are able to sell tomatoes and green vegetables because of the borehole which feeds our garden. We used to have just one manual pump and everybody would line up to fill a bucket and then water the garden, but now we have three taps and we are able to water the garden from multiple points.'

'HEFO helped us with the solar borehole project and the taps, which has helped everyone in the community,' she explains. **'Now it has encouraged other women to come forward and be active, and even the youth are also doing something.'**

Strengthening the work of our local partners through monitoring, evaluation and learning



This year marked the first year of implementation of All We Can's 2020–2025 Strategy, and an opportunity to think through how the organisation will evidence and learn about the change we aim to contribute to in the world. Teams across the organisation have developed frameworks to help us do this over the coming five years, and designed the tools and mechanisms we need to gather the evidence and lessons that are key to maximising our impact. This involved, for example, developing our framework to monitor and evaluate the capacity development support we provide local partners, and understanding the ways in which this does (and does not) contribute to organisational resilience of grassroots organisations.

Rooted in our relational approach to partnership, All We Can, together with representatives from our 21 local NGO partners, co-created a tool to help us jointly assess the health of our partnerships each year in a participatory way. In an effort to further embed monitoring, evaluation and learning, All We Can has invested in ongoing development of its online Partnership Information Management and Monitoring System (PIMMS) – our knowledge management system for grants and ongoing monitoring of community-level programmes across our focus countries.

This has been further supported through refining the annual planning and reporting process our local partners engage in, to improve the quality of impact data we receive and, most importantly, to support partners better link their annual work plans to their own, overall strategic plans. On an organisational level, we have also hosted 10 'learning organisations', where staff can come together to share insights and lessons across the organisation.

Monitoring, evaluation and learning (MEL) is also an important component of the capacity development support to local partners, for enhancing their own efforts to evidence and learn from their work. Due to ongoing Covid-19 restrictions, we have facilitated three online 'All Together' global gatherings, as a space for partners and All We Can to share and learn from one another on topics from organisational resilience to lesson-sharing about Covid-19 response efforts. This is further facilitated through an online Covid-19 lesson-sharing group where partners can share and communicate their Covid-19 response activities.

We have supported eleven of our local partners to develop their own MEL framework with the support of local MEL specialists, and have provided funding and technical support for four partners to carry out mid-term evaluations of their programmes – a key MEL activity in the strategic cycle to ensure the effectiveness and efficiency of long-term development programmes in focus countries.

This year also saw All We Can pilot a 'KoBoCollect' capacity development initiative with two of our Ugandan partners. This support included training, facilitation and provision of start-up kits for partners to digitise their data collection, using KoBoCollect (an open-source software). This is already saving partner in-country staff an average of 15 hours per month on their own data entry – freeing them up to engage in other development activities, improving the quality of data partners collect from their communities and enabling real-time monitoring, which is critical for organisational learning.

'The KoBoCollect training and piloting process has improved our tracking of progress in relation to the programme indicators. We no longer spend lots of time on data collection and analysis, as we did before KoBoCollect was introduced. Our reporting has improved as data is readily available for use in report[ing]'

- COFCAWE, Uganda

Working relationally with partners



All We Can Priority Countries and Partners 2020–21	
Cameroon	NADEV
Ethiopia	ADHENO; AHRRA; Alem Birhan; HPDO; SUNARMA
India	READ; Srijan Foundation
Malawi	AGLIT+; CARD; Eagles; FACE
Uganda	COFCAWE; FABIO; Methodist Church in Uganda; SMAD
Zimbabwe	CGCDZ; HEFO; LID Agency; MeDRA; Zubo Trust

Partner response word cloud, exploring the benefits of All We Can's partnership over the past 12 months.

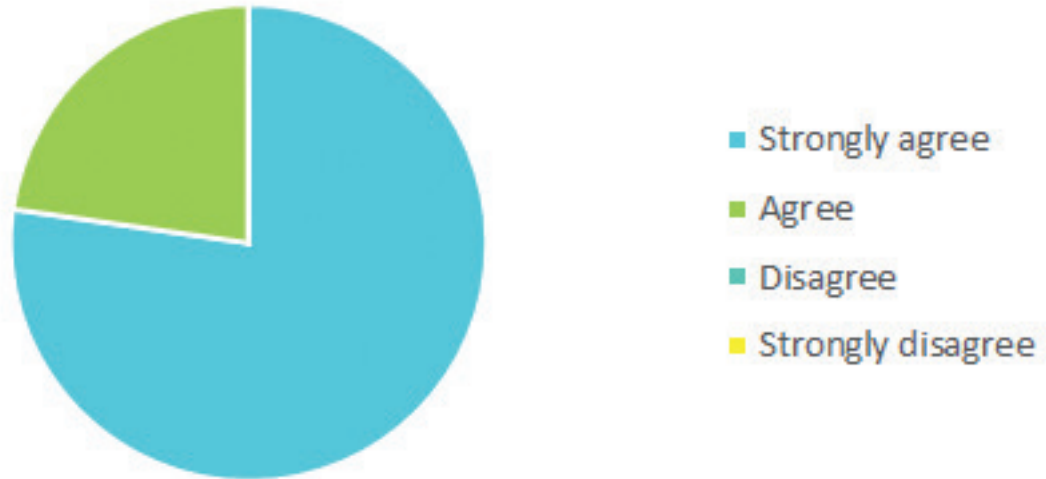


Working relationally with partners, and embodying our values of love, collaboration and integrity in all that we do with them, remains a core priority for All We Can. During a year where Covid-19 has presented continuing challenges, remaining committed to this approach and seeking to be relational has meant that we can continue to adapt, and support our partners, as best we can in a rapidly changing context. Flexible funding enabled partners to repurpose their grants where possible and respond to the most pressing needs in their communities. Throughout the year, All We Can and local partners also maintained frequent communication via Zoom, while travel was not permitted.

This approach is designed to equip partners with the tools and skills they need to thrive, even after graduation. In this financial year, three partners (SUNARMA in Ethiopia, NADEV in Cameroon, and Srijan in India) graduated from All We Can's partnership. Our partnership approach is committed to supporting local organisations long term, which enables us to exit responsibly from them – leaving them in a stronger position than before and to continue well beyond All We Can's support. It is incumbent on us to discuss the process of responsible exit with our local partners right from the beginning of the partnership. This enables our partners to use All We Can's support over the course of the 10–15-year partnership, and develop a growth plan to ascertain what it will take for them to become sustainable within their specific context.

Satisfaction with All We Can Partnership

To what extent do you agree or disagree: 'Over the last 12 months, our partnership with All We Can has been based on shared vision and values, competence, integrity, inter-dependence, trust and open communication'



Agile, efficient and relational funding and grant making

Flexible funding and efficient grant making remains a key way of putting our partnership approach into practice. Since 2019, All We Can has been using PIMMS cloud-based software to manage our grants portfolio with local development and humanitarian aid partners. Until 2021, the main use of this system had been for managing individual grants, including annual partnership and humanitarian aid agreements, and capturing details of the Operations Plan, the budget, grant approval, payments and reports.

In 2021, we worked with software developers to introduce additional features within PIMMS, including the development and agreement of the Memorandum of Understanding with our local development partners, integrating the audit process (automatically developing the audit terms of reference per grant and contract with the selected auditor), and improving the user experience. We have also made greater use of the system's MEL features. In this way, we have sought to mainstream the entire grants management process within PIMMS.



PARTNER CASE STUDY

HEFO

Anania, Executive Director of HEFO.
Image: Tendai Marima/All We Can.

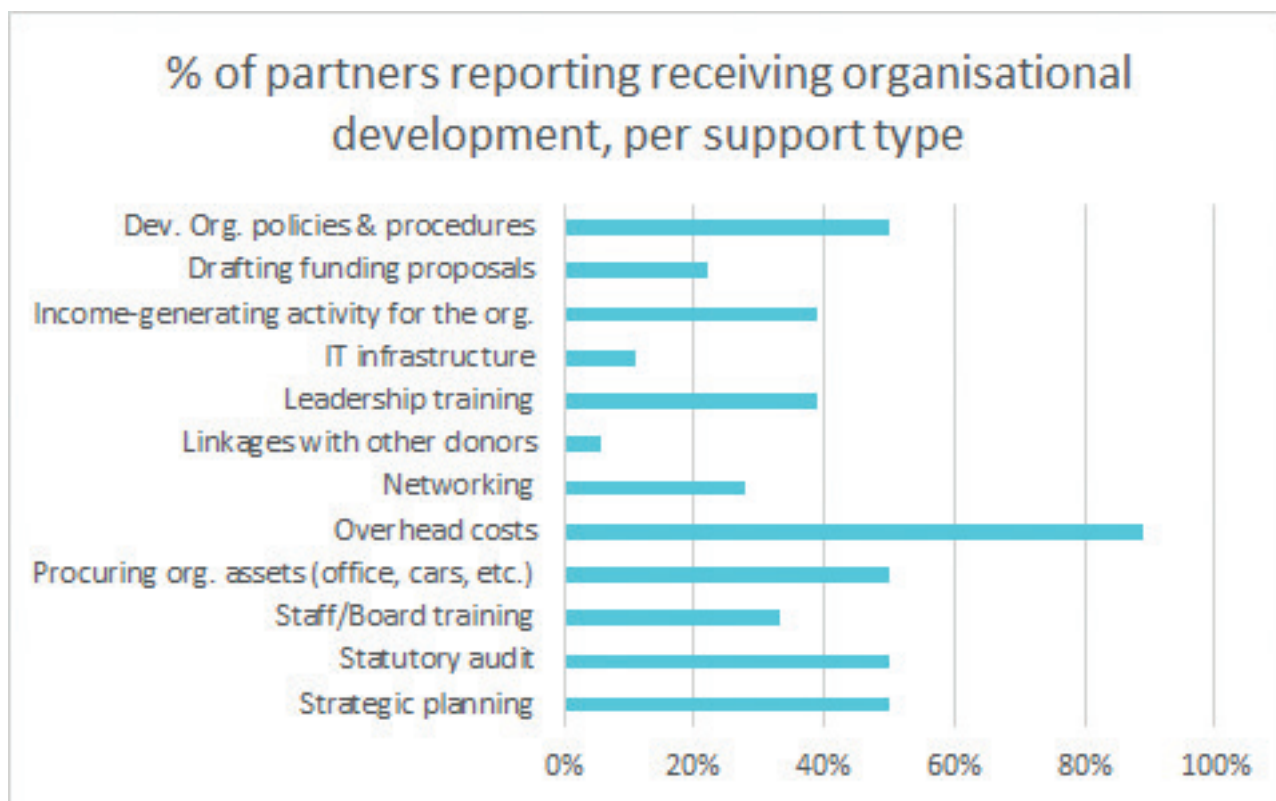
All We Can is working in committed partnership with HEFO (Health Education Food Organisation) to help create long-term, positive change for people in Nkayi. HEFO are deeply rooted in their local community, and work with them to tackle the challenges of Covid-19 and climate change. 'We have a strong relationship with the community,' explains HEFO's Executive Director Anania. 'Our work depends on that.'

By sharing their expertise in both crop and livestock farming, HEFO helps the community in Nkayi to improve their food production, nutrition and income security. 'We try to teach people that farming is their way to insulate themselves from the challenges of life,' says Anania. Together with All We Can, HEFO helps vulnerable farmers to develop climate-smart farming practices, providing them with the seeds, resources and support they need to develop a sustainable income through farming.

HEFO helps community members to share best practice and technical knowledge on crop and livestock farming, by forming local community groups. Collaborating in this way enables farmers to reap better results, and ensures that these positive changes have a long-term impact.

All We Can has worked in partnership with HEFO since 2018. 'Although we have worked with other partners, I think All We Can's approach is different because when it comes to implementing programmes, they don't try to twist our arm to do things a certain way. All We Can is very flexible,' Anania explains. 'HEFO tries not to just carbon copy the work of other NGOs; we like to feel our way through things so we know. We test things out here on the farm before we implement them in the community, and I'm glad All We Can are able to trust us to work in this way.'

Supporting our partners' capacity development



In line with our new strategy commitment to making real gains for the organisational development (OD) of our partners, this year has seen the initiation of a number of exciting activities. Based on feedback received from the partners' evaluation last year, four main aspects are being targeted: leadership, governance, financial sustainability and impactful programmes. Approach papers were developed, to articulate why each aspect is important to partners, what is needed for partners to 'graduate', and how All We Can can support partners in practical terms. These have

become the basis for discussion and joint planning.

For leadership and governance, All We Can has entered into a strategic partnership with EASUN, the Centre for Organizational Learning, based in Arusha, Tanzania.

EASUN will conduct an eight-month training programme for all our partners in Ethiopia, Uganda, Malawi and Zimbabwe now that, it is hoped, the Covid situation has sufficiently stabilised. These trainings will then form the foundation upon which further development of leadership and governance capacity will be built, according to needs.

For impactful programmes, the initial activity will be review and training on community engagement best practice for partners in Zimbabwe and Malawi, focussed on transforming communities into drivers of their own development.

Meanwhile, this year has also seen a significant advance in supporting partners to capture evidence of the impact of their work, as a critical factor in underpinning their future sustainability. As mentioned earlier, this has included facilitation of cohesive MEL (monitoring, evaluation and learning) frameworks aligned to their missions, with an emphasis not only on results but the impact of those results for the communities they serve.

'The Strategic Plan for 2021-2026 is an important tool that will help us navigate and position our organisation during this crisis period in our country'

- NADEV, Cameroon (2021 partner feedback survey)

'We secured funding as a result of support we got from All We Can in proposal writing and fundraising training'

- CGCDZ, Zimbabwe (2021 partner feedback survey)

Supporting local churches to improve their effectiveness as agents of change in their local contexts

Church CAN Partner Churches	
Country/Region	Partner Church
Caribbean and Americas	Methodist Church in the Caribbean and Americas (MCCA)
India	Church of North India (CNI)
Sierra Leone	Methodist Church in Sierra Leone (MCSL)
Southern Africa	Methodist Church of Southern Africa (MCSA)



The Church CAN programme is implemented by All We Can together with the Methodist Church in Britain (MCB), to support the capacity development efforts of partner churches referred to the programme by the Global Relationships department of the MCB. There are currently four church partners in the Church CAN programme – see above table.

Over the past year, CNI and MSCL continued to implement their strategic plans with support from the team. MCCA finalised their Unified Strategic Plan and this was ratified by their conference in May 2021. They have since established a steering committee to manage the implementation of the strategy and recruited a coordinator to oversee the work of the steering committee. MCSA's progress was adversely affected by Covid-19, but activities began with the Northern Free State & Lesotho Synod vision-casting workshops.

As we entered the fourth year of the current Church CAN programme, we were keen to understand the impact and results of the programme to date, in line with our agreement with the current Church CAN funder (MCB), but also to establish if we are on track, to identify key internal and external contextual changes that may impact the programme, and to learn from what has worked (and not worked) over the course of the programme. Guided by terms of engagement agreed by the leadership of the Methodist Church Global Relationships team, we commissioned an external evaluation and strategic review as follows.

The evaluation had two purposes: a) an impact evaluation, to provide All We Can (and its donor partner, MCB) with insights about what has been achieved, and recommendations to improve the Church CAN programme going forward; and b) a strategic review to inform the future direction of the Church CAN programme.

'All We Can did not intervene; they were democratic, helping us navigate our way, based on listening and the principles of the Gospel.'

(CNI Focus Group Discussion)

'The partnership with All We Can is cordial; they have never failed us.'

(MCSL Focus Group Discussion)

The evaluation adopted an 'Outcome Harvesting' approach to examine the impact of the programme on partner churches. Outcomes are defined as behavioural changes, such as actions, relationships, policies or practices, of one or more social actors influenced by an intervention. Outcomes were assessed against All We Can's organisational development framework domains to ensure they relate to organisational capacities. Noting the process orientation of the programme, the evaluation's Outcome Harvesting approach involved 1) articulating the programme theory of change, 2) identifying the specific outcomes sought and achieved by each church, 3) examining the internal and external factors that shaped those outcomes, and 4) reflecting on the soundness of the theory of change, including whether the influencing factors supported or undermined the theory's assumptions.

The consultant used a contribution analysis approach to capture case studies of change for each partner church.

Of the nine partner church outcomes examined (identity, strategy, structure/systems, governance, people, leadership, resources, operations and relationships), Church CAN's contribution was deemed high on each, making either a 'significant' or 'some' contribution. (Other levels on the scale include 'small' or 'no' contribution.)

The review involved direct consultation with the Methodist Church Global Relationships leadership and team, who inputted their own assessment of the success and effectiveness of Church CAN.

Following the evaluation with church partners and the Methodist Church Global Relationships team, the strategic review concluded that the Church CAN programme needs to revert to its original design, which entails focussing on churches in All We Can priority countries so that longer-term support can be provided, and a holistic approach adopted for supporting the churches' capacity development and social action priorities.

**'All We Can
is a rare cat, with
relational involvement;
it's been a good find for
MCCA, at this point.'**

*(MCCA Focus Group
Discussion)*

Working together during crises



2020/21 continued to be a busy year in responding to humanitarian emergencies. Below is a summary table outlining all the activities for the year. A total of 19 new All We Can grants worth approx. £370k were expended through 15 partners to reach 167,550 people in their times of crisis globally, via our international and local partners.

Some responses have continued to span beyond the 2019/20 and 2020/21 reporting years, which are included in the latter part of the table. In the case of refugee support to programmes in Jordan and Bangladesh, these continue to span multiple reporting years as All We Can has committed to medium-term engagement through DanChurchAid, Medair and the Lutheran World Foundation. We also continue to run joint appeals with the Methodist Church in Britain, and to support church partners wherever possible and local partner capacity allows.

Country	Emergency Type	Partner	Response Activities	Project Participants	Response period
Bangladesh	Rohingya Refugee Fire Response	DCA	Rebuilding of secure and dignified shelters; provision of fire safety and security training	341	3 months: 01 Apr 2021 – 30 Jun 2021
Bangladesh	Rohingya Crisis	DCA	Self-learning strategy: education project	2,180 (est.)	6 months (ongoing): 01 Jun 2021 – 30 Nov 2021
Cameroon	Covid-19	NADEV	Response to enhance community engagement to reduce the spread of Covid-19	2,286	3 months: 07 Sep 2020 – 30 Nov 2020
Ethiopia	Ataye Town	HPDO	Response to the disastrous situation in Ataye Town and its vicinity pocket towns and peasant villages	163 (est.)	4 months: 01 Jun 2021 – 30 Sep 2021
Ethiopia	Covid-19	AHRRA	Integrated community response to prevent the spread of the Covid-19 pandemic	55,781	3 months: 01 Oct 2020 – 31 Dec 2020
Haiti	Covid-19	EMH	Emergency food relief to reduce the impact of Covid-19	1,540	1 week (5 days): 12 Dec 2020 – 16 Dec 2020
Haiti	Earthquake Response	World Renew	Haiti 2021 earthquake emergency response (Phase I) and early recovery (Phase II)	13,000 (est.)	Phase I - 2 months (ongoing) 18 Aug 2021 – 18 Oct 2021 Phase II - 12 months (ongoing) 04 Oct 2021 – 04 Oct 2022

Haiti	Earthquake Response	The Salvation Army	Haiti earthquake immediate relief for the Duverger community	1,000 (est.)	7 weeks: 24 Aug 2021 – 15 Oct 2021
India	Covid-19	CNI	Covid response and relief project	670 (est.)	6 months (ongoing): 01 Jun 2021 – 30 Nov 2021
India	Covid-19	CSI	PRICE – Pandemic Relief Interventions to Christian Environment	4,075	3 months: 01 Jul 2021 – 30 Sep 2021
India	Covid-19	HMI	Response to the Covid-19 pandemic – faith-based approach (Phase I and II)	2,615 (est.)	5 months (ongoing): 01 Jun 2021 – 31 Oct 2021
India	Covid-19	READ	Emergency response to the 2nd wave of the Covid pandemic (Phases I and II)	9,987 (est.)	6 months (ongoing): 01 Jun 2021 – 30 Nov 2021
Jordan	Syria Crisis	Lutheran World Federation	Enhanced resilience and wellbeing of vulnerable Syrian children and increased economic opportunities for female-headed households	24,924 (est.)	9 months (ongoing): 01 Jul 2021 – 31 Mar 2022
Lebanon	Beirut Blast Response	World Renew	Emergency response to Beirut blast: provision of hygiene kits and winterisation project (blankets, mattresses, heaters and fuel voucher cards)	46,543	7 months (ongoing): ** 01 Oct 2020 – 31 Apr 2021
Sierra Leone	Covid-19	MSCL	Women's economic empowerment through goat-rearing in the Segbwema Circuit, Kailahun District; distribution of handwashing buckets	100 (est.)	12 months (ongoing): 01 Nov 2020 – 31 Oct 2021
Uganda	Covid-19	COFCAWE/ FABIO	COFCAWE and FABIO emergency response towards the plight of adolescent girls and boys as a result of the Covid-19 containment measures	2,045 (est.)	2 months (ongoing): 01 Sep 2021 – 31 Oct 2021
Uganda	Covid-19	SMAD	Supporting elderly and disabled persons, especially those with albinism, in Namutumba and Jinja Districts, to overcome the effects of the coronavirus pandemic	300	2 months (ongoing): 14 Sep 2020 – 09 Nov 2020
Continued HA Responses Overlapping FY 19/20 and FY 20/21					
Bangladesh	Covid-19	Medair	Fighting the virus in the Kutupalong refugee camp: community messaging, distribution of soap and hygiene items. Essential health service provision through triage and isolating patients with symptoms. Provision of PPE for all frontline staff, as part of the wider health sector set-up of additional isolation beds across new facilities	141,000	6 months: 15 Apr 2020 – 15 Oct 2020
Commonwealth of the Bahamas	Hurricane Dorian	UMCOR	Eleuthera evacuee support and recovery assistance through housing support and provision of hurricane family preparedness kits	150	10 months: ** 03 Mar 2020 – 31 Dec 2020

Indonesia	Sulawesi Earthquake and Tsunami	World Renew	Hygiene training and hygiene kits, construction of latrines, construction and rehabilitation of water points, mason training, construction of earthquake-resistant shelters, business recapitalisation, cash for work, trauma training for pastors, psychosocial support for children; DRR training sessions	5,481	24 months: ** 01 Apr 2019 – 31 Mar 2021
Indonesia	Sulawesi Earthquake and Tsunami	World Renew	Latrine and earthquake-resistant shelter construction as well as construction and rehabilitation of water points	853	24 months: ** 01 Apr 2019 – 31 Mar 2021
Jordan	Syria Crisis	Lutheran World Federation	Psychosocial support classes for children, English classes, sewing classes, development of a playground for children in the Za'atari refugee camp; face mask production income generation activity in response to Covid-19	10,431	11 months: ** 01 Jan 2020 – 31 Nov 2020
Jordan	Syria Crisis	Lutheran World Foundation	Psychosocial support services classes for children, English classes, sewing classes, development of a playground for children	1,215	7 months: 01 Jun 2020 – 31 Dec 2020
Malawi	Covid-19	AGLIT+	Mitigation against Covid-19 amongst school adolescents: public awareness raising; distribution of hygiene kits and food packages to adolescent girls and their families	635	4 months: 15 Jun 2020 – 14 Oct 2020
Uganda	Covid-19	FABIO	Multi-input response to help build community resilience in Butagaya subcounty in Jinja District with All We Can partners ARD, COCAWE and MCU	2,200	4.5 months: 01 Aug 2020 – 15 Dec 2020

**No cost extensions were applied to these projects due to Covid-19 contextual issues arising during project implementation including national and/or local lockdown measures causing travel restrictions, procurement delays, distribution delays, monitoring, evaluation and reporting delays, and the realignment of response grants to meet different and emerging needs.

Partnering with communities in Disaster Risk Reduction



Disaster Risk Reduction (DRR) is good development practice because it helps communities to identify, anticipate, prepare for and respond to disasters, climate change and other shocks and stresses. DRR ensures that development gains are preserved, leading to incremental improvement in people's quality of life over time; it breaks the cycle of poverty that is often perpetuated by vulnerabilities to disasters. It is through a DRR approach to development that community resilience, a key objective of our 2020–2025 Strategy, is achieved.

This year, All We Can commissioned a DRR Contextual Analysis within three of our priority countries to help All We Can and our partners have a deeper understanding of the DRR operating context within each country, which in turn may lead to new opportunities for our partners to engage with DRR planning and implementation. All We Can is committed to providing local partners with DRR capacity development support and has been developing a DRR Strategy over the course of the year. Local partners have also received support to include DRR within their Strategic Plan and/or Annual Operations Plans.

REBUILDING AFTER AN EARTHQUAKE

Apolos' story



*Apolos stands alongside his pigs, which he received thanks to the support of the Indonesia Emergency Appeal.
Image: World Renew.*

In September 2018, a 7.5 magnitude earthquake struck the province of Central Sulawesi, Indonesia. The largest quake, in combination with a landslide on the ocean floor, triggered a tsunami that struck Palu Bay. The earthquake also triggered what is now considered to be the largest-ever soil liquefaction event, which submerged houses and buildings, causing many more deaths and casualties. Local infrastructure was destroyed and at least 4,340 people were killed, and more than 10,000 injured.

All We Can, together with a coalition of other organisations including the Methodist Church in Britain, the United Reformed Church, Irish Methodist World Development & Relief and Otto per Mille alla Chiesa Valdese, quickly launched an appeal to help those impacted by the devastating earthquake. Through this appeal, since 2018, All We Can has been working with humanitarian aid partners in the region to support those who lost

their homes and livelihoods in the earthquake and subsequent tsunami.

Apolos is just one individual who has been supported thanks to the Indonesia Emergency Appeal. A community leader in his village, Apolos works as a farmer and livestock breeder. When the earthquake struck three years ago, he was in the garden with his wife. When they returned to their home, they found it had completely collapsed.

Apolos now lives in a new, safe house, constructed as part of the response to the earthquake and tsunami. He has also received livestock support in the form of two pigs, which he plans to breed in the near future. With the money raised from the sales of piglets, he hopes to pay for his son's college tuition fees. Apolos is grateful for the support he has received and feels hopeful for his future.

Informing, inspiring and engaging supporters

Throughout the 20/21 year, the Public Engagement Team focussed heavily on All We Can's 'Change begins with a bicycle' campaign. The campaign speaks to supporters through inspirational stories from All We Can's local partner in Uganda, which helps young people access bicycles so they can get to school quickly and safely. The themes of the appeal were explored across key moments in the year, including Harvest and Lent, to help supporters deepen their understanding of the work of All We Can's local partners. The campaign has been a success in many ways – not only in fundraising terms, where the campaign saw donations raised through regular gifts, fundraising events, a Facebook-sponsored event campaign, church services and one-off gifts – but also in capturing the hearts of its supporters. From baking themed cookies, to organising bike festivals, to the former president of the Methodist Conference Revd Richard Teal taking part in a sponsored bike ride, the campaign has been enthusiastically embraced by all parts of the All We Can movement.



Former president of the Methodist Conference takes part in a sponsored bike ride



Cookies inspired by the 'Change begins with a bicycle' campaign, baked by families from Almondbury Methodist Church.

In 2020, the Public Engagement Team shifted its focus more intensely to a regular giving approach. The combination of the 'Change begins with a bicycle' campaign and the closure of churches during Covid-19 lockdowns meant that this move towards focussing more strongly on individuals was a timely and positive one, with more than double the number of new regular givers signing up than the previous financial year (331 new regular givers, compared to 152 in the previous year). The 'All Together' regular giving programme has therefore continued to grow, with updates throughout the year focussing on the work of All We Can's local partner FABIO in Uganda.

In order to inform, inspire and engage supporters throughout the year, All We Can also continued the Partner Church initiative, as well as the ever-popular Extraordinary Gifts Christmas Appeal, and coordinated Harvest, Christmas and Spring direct mail appeals.

Key steps have also been taken to solidify All We Can's strong leaning towards digital processes. With the continued popularity of online events, speaking engagements have been conducted primarily online. The regular 1.17 live stream carried on throughout the year, with highly regarded guests taking part. 'Big Church Sing' events also took place at Harvest, Christmas and Easter, with an impressive total of 31.3k views.

Similarly, philanthropy events have also been taking place online with great success, raising more than £80,000 in 20/21. Not only have these events been excellent fundraising initiatives, they have also helped supporters engage more closely with All We Can's local partners, and hear first-hand the impact their work is making in communities.

Social media has also been a key way of engaging with supporters during the year, and all channels have continued to grow – with a combined total audience increase of 19.2% across Twitter, Facebook, Instagram, LinkedIn and YouTube when compared to the previous year. This brought total followers across all social media channels to 17,795, an increase of 2,867 from the year before. Notably, there was also a 236% increase in post link clicks, indicating that social media has become a more effective tool in directing people towards All We Can's content. There were 27,662 more link clicks than in the previous year.

Driven by All We Can's 2020–25 Strategy, in 2020 the team began a process of audience research, identifying typologies which would resonate with All We Can's work. This process remains ongoing, but initial conversations and research are already proving helpful in shaping areas of All We Can's public engagement work, and encouraging a 'people-focussed not product-led' approach.

All We Can has continued to grow its relationships with the press and media. During the 20/21 year, spokespeople for the charity featured several times on Trans World Radio, and the charity has frequently appeared online and in print in the Methodist Recorder, MET Connexion, the Dialogue newsletter and on the Methodist Church website amongst others. Several staff members have had the pleasure of speaking on Premier Christian Radio, at BOND and other sector events, at the Methodist Conference and at regional events across the country.

This year, amid several blows for the international development sector – including the decision to reduce national aid spending to below the 0.7% GNI commitment – All We Can has been keenly involved in the BOND network. The charity also became a part of the Crack the Crises coalition – a union of charities representing more than 12 million people, calling for world leaders to take action on Covid-19, injustice and climate change.

A NEW PARTNERSHIP

All We Can and Y Care International

In spring 2021, All We Can began exploring the possibility of a potential new partnership with Y Care International, the relief and development agency of the YMCAs in England and Wales, Scotland and Ireland. After completing a due diligence process, and with the oversight of a dedicated working group drawn from All We Can's Board of Trustees, the partnership was agreed, and announced publicly in September 2021.

Both charities share a commitment to working with talented change-makers rooted in local communities, a Christian faith, and a drive to fearlessly challenge poverty and injustice. The union of All We Can and Y Care International will enable millions of people of all faiths and none across the globe to see their potential fulfilled. The charities' shared values and relational, collaborative way of working with international partners will ensure they are able to continue transforming lives.

Y Care International will remain a separate charitable body, but all its services will be fulfilled by All We Can. Its staff will join All We Can's team and, together, they will work towards the missions and operations of both charities. All We Can's partnership approach is shared by Y Care International and recognises the unique strengths of each organisation. For this reason, All We Can and Y Care International will maintain their individual identities, but one joint staff team will deliver the work.

Through this new way of working, both charities will be able to magnify efforts to challenge poverty and injustice around the world, by working in partnership and championing locally led solutions.

*Khady waters her crops in Senegal. She has learnt, thanks to a project supported by Y Care International, how to transform her vegetables into juice to sell, and dreams of one day having her own company and employing others.
Image: Paddy Dowling.*



Structure, governance and management

Covid-19 adaption

Our work has continued to be adaptive and flexible in the shifting sands created by the ongoing Covid-19 pandemic. All We Can has remained almost entirely virtual in its operations in the last year, with staff coming together in August 2021 for the first time since March 2020. We remain mostly remote in our working situations, while being intentionally connected in our team culture. The pandemic, as well as uncertainty about our physical office premises, will likely mean that remote working will continue some time into 2022.

We are mindful that the pandemic is still very much at its peak in many of the countries we serve and so we continue to ensure that the flexibility and support matrix driven by our partnership approach continues to be focussed on what is needed most in our partner communities. In our annual partner survey, 66% of local partners whose programmes are being severely impacted by Covid-19 'strongly agree' that 'All We Can played a role in our organisation's ability to navigate Covid-19 and related challenges over the last 12 months'. Encouragingly, the remaining 34% 'agree'. In fact, READ, one of our local partners in India, shared in our annual survey that 'for a grassroots organization, not responding to the real needs of the community results in the loss of trust and relevance with the community. Without All We Can, we could not (have) addressed the dire need of our communities' livelihoods (which) emerged due to Covid.'

We also continue to do all we can to advocate for vaccine equity and to highlight the need for a shared approach to science, vaccines and the resources and economic support needed to recover from the ongoing effects of the pandemic globally.

Health and safety

All We Can staff commenced working from home in March 2020 and Methodist Church House was closed in accordance with government directives for lockdown and public health recommendations. The annual audit was therefore unable to take place, but All We Can has continued to liaise with Peninsula BusinessSafe on the health and safety practices that it has in place for all of its staff and volunteers working from home. Risk assessments have been undertaken, and additional office and IT equipment has been supplied to staff and volunteers where required/appropriate.

Great emphasis has also been placed on good mental health for staff and volunteers: pro-active initiatives were introduced to support and help during this very challenging time (e.g. regular check-ins with staff/volunteers working from home, weekly online Headspace (time out for mental relaxation/reflections during the busy working week), promotion of the Confidential Employee Assistance Programme and Confidential Counselling Services that are available to staff 24 hours a day, and periodic online staff social gatherings.

All We Can has continued to be a part of Peninsula BusinessSafe's health and safety Covid-19 awareness programme, with webinars and interactive online discussions. In addition, All We Can has sought advice and followed recommendations relating to good working from home practices, risk assessments and how to approach the easing of restrictions after lockdown for staff.

All We Can kept in constant contact with the Facilities Team at Methodist Church House during its closure to ensure that strict hygiene rules (including PPE) and stringent health and safety guidance were being followed. The Facilities Team has been excellent, with ongoing maintenance of the building and its services during this period (lift operating, water quality testing/periodic flushing, electrical checks, air conditioning reports, in-house vending machine/water cooler points closed, disposal of out-of-date consumables, etc.).

All We Can continues to be committed to high standards of health and safety during this period in the workplace (at our offices in Methodist Church House and in the homes of our staff and volunteers).

Team and culture

Maintaining and continuing to build a positive team culture remains a key objective for the management of the organisation, along with employee wellbeing. Despite the challenges of remote working, the team has worked hard to continue to foster a positive, relational working culture, for example through virtual 'water cooler' moments in staff meetings, and an online Christmas team day. We were delighted to be able to physically spend two days together as a staff team in August.

Equality, diversity and inclusion

Equality, diversity and inclusion remains a vital focus of our efforts towards good governance for our organisation. There have been a number of further training opportunities which staff have attended, and accountability and conversations have continued throughout our governance and leadership meetings. We have held online gatherings and used a dedicated space on our intranet to ensure that issues of inclusion are explored in greater depth on an ongoing basis. Revised and more inclusive recruitment practices are now embedded in our processes and we remain committed to enabling and encouraging even greater diversity in our governance, staff team and culture. Our working group has evolved and now the responsibility of equality, diversity and inclusion rests firmly on the shoulders of every member of staff and the Trustees, to continue to implement our policy, infuse our culture and progress forward with greater learning and inclusion. This year, a new and much more ambitious Equality, Diversity and Inclusion Policy was formally adopted by All We Can's Board of Trustees.

Trustees

The Trustees consider the Board of Trustees, the Chief Executive and the Senior Leadership Team the key management personnel in charge of directing and controlling, running and operating the charity on a day-to-day basis. All Trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses are disclosed in Note 10 to the financial statements.

Trustees are required to disclose all relevant interests and register them with the Director of Finance and, in accordance with the charity's policy, to withdraw from decisions where a conflict of interest arises. All We Can continues to comply with the Charity Governance Code, using it to continuously learn and improve.

Safeguarding

All We Can remains committed to safeguarding and ensuring that those with whom we partner are equipped with the knowledge, skills and tools needed to reach the highest safeguarding standards. This is embodied in openness with and accountability to our partners and supporters in promoting and upholding a strong organisational consciousness and culture of safeguarding. We fully vet and train new employees and trustees and ensure that our reporting mechanisms are shared readily and easily available to all.

All We Can has been providing support to all partners to develop or update their own safeguarding policies, procedures and codes of conduct as needed. In a recent partner survey, 42% of all partners agreed that they had received safeguarding capacity development support in this area. One local partner commented that the support has 'improved our capacity to implement safeguarding practices at community level and train our staff in safeguarding issues'. Another partner mentioned that 'targeted communities are aware of the channels to follow or how to voice any complaints regarding the project delivery and staff conduct.'

All We Can also provides safeguarding training to all trustees, staff, interns, volunteers, representatives, associates, service contractors, consultants and guests as well as its international and local implementing partners. Training is delivered by an accredited trainer and certificates of attendance are issued. New staff and board members joining All We Can receive training as part of their induction processes. Training updates are carried out periodically and at a minimum every three years. This year, All We Can has provided safeguarding training for key staff and trustees from all partner organisations, and expects them to begin dialogue on these issues with the communities they serve.

All partners were also written to with the opportunity and encouragement to report on any previously unreported incidents involving inappropriate behaviour or actions from any All We Can staff member. Partners were also urged to report on any safeguarding incidents previously undisclosed to All We Can in relation to the work we have done together. They were also asked if any of their own staff had been involved in safeguarding incidents, whether employed by All We Can or not.

No incidents of All We Can impropriety were reported and all partners stated they had not been aware of or subjected to any incident involving an All We Can staff member or a staff member of their own. All partners indicated their commitment to safeguarding and their desire to continue to improve their own policies and practices, as well as to promote safer cultures within their organisation. Partners are offered support on an ongoing basis as part of their relationship with All We Can. There is now also a staff member whose job is focussed on working with partners in relation to safeguarding. This includes ongoing learning and supporting partners in improving safeguarding standards, culture, policy and practice, as well as applying this to our own organisation.

Since June 2021, All We Can has also been a part of the Inter-Agency Misconduct Disclosure Scheme – a scheme initiated to address the issue of known sexual abusers moving within and between humanitarian development and aid agencies, and to get them to work together effectively by sharing misconduct data with recruiting organisations and previous employers. Safeguarding remains a permanent agenda item in all Board and Senior Leadership Team meetings and we regularly promote safer culture and best practice at our team gatherings.

Staff Remuneration Policy and Performance Management

In our commitment to be good stewards of all the resources that are entrusted to us, All We Can reiterates its commitment to paying all of its staff a fair and appropriate salary, while making sure it has the ability to do so. This is to enable us to attract and retain people with the right skills and therefore have the greatest impact in delivering our objectives. All We Can actively invests in the learning and self-development of its staff so that they may contribute effectively to its mission, and for staff performance reviews to actively identify team and individual learning and development needs. The significant increase in online learning during the pandemic means staff have been able to access a wide range of online learning and development opportunities which may not have otherwise been possible.

Pay Review Process

- a. All We Can staff have their salaries benchmarked annually against comparable organisations, including other charities and faith-based organisations, using the current Croner pay survey index. All We Can aims to set salaries equivalent to the median for such organisations.
- b. The median salary is identified for similar positions in organisations across several relevant sectors; namely,

number of employees, annual income, international aid and London-based personnel (where applicable).

- c. All salaries are evaluated and approved by the Senior Leadership Team based on the responsibility of the post, as defined in the job description. The Board scrutinises and approves any proposed increases in salary, and the results of the salary benchmarking process through a remuneration committee comprising the Chair of the Board, the Chair of the Governance Committee and the Chair of the Finance and Audit Committee. The whole Board endorses the overall annual pay settlement for all staff during the annual budgeting, planning and approval process.

The management of our finite finances has once again shown that we are highly professional in our recording, and efficient in our use of the precious funds we receive from donors. We have set ourselves key classes of expenditure, which are reported monthly. Importantly, as detailed below, we regularly review the 'principal risks' for ourselves and our partners, and have put in place a risk management framework that is monitored by both the Senior Leadership Team and the trustees.

Principal Risks and Uncertainties

Because All We Can has chosen to work with local NGO and church partners in some of the most underserved and remote places in the world, it needs to be mindful of the associated risks. In addition, due to the nature of its Christian principles and Methodist connection, along with its relatively small size, some inherent risks are recognised. We are committed to managing risks effectively by identifying mitigation plans that are defined according to the various functions of the organisation. The five key risks are assessed based on their likelihood and potential impact, along with the mitigation strategies in place to manage them. The trustees are ultimately responsible for risk management approval, ensuring that it is reviewed tri-annually through the Finance and Audit Committee, Programmes and Partnerships Committee, Public Engagement Committee and Governance Committee. The Board approves the risk management policy annually (designed to manage rather than eliminate risk), with the Senior Leadership Team making sure that day-to-day risks are managed through agreed systems and procedures.

In considering our identified risks and mitigations, the continuing impact of Covid-19 required that we maintained an additional consideration across all areas of our risk register. Whilst sometimes hard to quantify, predict and track the risk of Covid-19 in our work, there were some overarching considerations that were made and applied. These included:

- ▶ inhibitive logistics in relation to our operational functions as an organisation
- ▶ limited travel to visit and engage directly with partners
- ▶ potential for restricted work in majority world countries due to localised restrictions
- ▶ growing impact of Covid-19 in the countries where we work
- ▶ impact on wellbeing and productivity of All We Can staff due to isolation and remote working or physical health due to exposure and infection of Covid-19
- ▶ risk of data management and processes having less physical scrutiny due to remote working
- ▶ risk of a failure of technology relied upon in remote-working scenario for the All We Can team and work with overseas partners.

1. Financial sustainability

Risk:

For many reasons, the income All We Can receives is at risk. The vulnerable UK economy, increased competition in fundraising within the sector, and economic hardship have affected donor priorities. If our income reduces below that which we forecast, it is unlikely we will be able to fulfil our operating plans and would therefore have to reduce the level of financial support available to our partners.

Mitigation in place:

- ✔ Regular, detailed analysis of income streams and trends
- ✔ Fundraising plans seeking to diversify income sources
- ✔ Collaborating with the Methodist Church in Britain and the Methodist family internationally
- ✔ Championing our approach and providing examples of the success and impact of our work
- ✔ Articulating the basis of our Christian principles and faith-based model
- ✔ Regularly monitoring costs and seeking to improve efficiency
- ✔ Maintaining reserves in accordance with the Reserves Policy in case of unplanned income reduction
- ✔ Key Performance Indicators to monitor status
- ✔ Finance and Audit Committee of the Board to review progress

2. Human resources

Risk:

An effective, committed and flexible staff team is crucial for successful implementation of our strategy. We must provide valuable and constructive leadership and management of our staff because if we do not look after their wellbeing, the implementation of our strategy could be significantly compromised and our reputation damaged. Key person dependency is a risk if there is sole responsibility placed on one member of staff.

Mitigation in place:

- ✔ A thorough equal opportunity and anti-bias recruitment process to aid us in selecting candidates who can best help us to deliver our strategic aims through internal and external job advertising
- ✔ All staff have an employee contract that includes the agreement to our core values
- ✔ A documented performance management and performance system for work enhancement and professional development, including promotion opportunities where feasible
- ✔ The CEO is managed and evaluated by the Board Chair
- ✔ Contingency planning for key staff
- ✔ HR policies and procedures designed to promote employee wellbeing
- ✔ Cross-department 'staff wellbeing group' and staff feedback sought

3. Regulatory compliance

Risk:

Financial, legal and reputational damage arising from non-compliance with applicable legislation and regulations.

Mitigation in place:

- ✔ We have staff responsible for ensuring compliance with key legal and regulatory requirements including safeguarding, whistleblowing and conflict of interest.
- ✔ The Finance and Audit Committee of the Board, with the support of the Director of Finance, ensures compliance with legal and accounting requirements.
- ✔ The Public Engagement Committee of the Board, with the support of the Director of Public Engagement, ensures compliance with regulatory requirements and standards relating to fundraising, data protection and public engagement.
- ✔ The Trustees, with the support of the Senior Leadership Team, ensure employment law compliance by using an independent, external HR organisation that monitors regulatory requirements.

4. Working with partners

Risk:

Our approach to development and the reduction of poverty is to work through independent, self-governed local NGO and church partners that are based in the communities in which they operate. These partnerships are critical to the achievement of our goals, but working with others could compromise our plans, funding and reputation. There are risks associated with this, especially in the challenging situations in which they function, which have worsened as a result of the Covid-19 pandemic. These include the misuse of funds, lack of sustainability, lack of accountability and the inability to deliver effective programmes.

Mitigation in place:

- ✔ A dedicated Partnership Manager is assigned to walk alongside each partner, with routine communications and visits, where possible. Virtual-only approach to partner communications during pandemic and local lockdowns.
- ✔ A capacity development and organisational development process is planned and defined before funding is agreed, to include leadership governance controls, HR, finance and monitoring processes.
- ✔ Conducting regular partner monitoring and organisation audits.
- ✔ Identifying local fundraising opportunities for partners to develop self-sufficiency.
- ✔ The Programmes and Partnerships Committee of the Board to review progress.

5. Reputational risk

Risk:

Inherent in all of the risks above is the risk of the charity's reputation being damaged and the adverse effect on its staff, partners, churches, donors, supporters and the public. It may be that the risk is linked to perception rather than factual evidence, but the impact could be significant nonetheless: income loss, reduced ability to seek diverse funding, and damage to relationships with partners, to services to beneficiaries and to staff morale are all possible consequences. Areas where reputation is at risk include staff and partner performance and behaviour, misuse of charitable resources and failure to deliver strategic objectives.

Mitigation in place:

- ✔ Aligning operational and work plans with approved strategy
- ✔ Regular monitoring and measurement of performance and KPIs
- ✔ A clear and rigorous HR recruitment process and staff performance procedure
- ✔ Thorough vetting and monitoring of partners
- ✔ Updating trustees of all risks on a regular basis through the relevant committee
- ✔ Compliance by staff and trustees to ensure the implementation of protection policies including safeguarding, whistleblowing and conflict of interest
- ✔ Compliance with all fundraising, financial and data regulations
- ✔ Communication strategy and public engagement sign-off process, including consistency of key messages and a nominated spokesperson
- ✔ Senior Leadership staff on call for emergencies 24 hours a day
- ✔ Consistent and clear communication with supporters and beneficiaries
- ✔ Ensuring regular contact and briefings to major funders; report fully on projects to meet funders' terms and conditions
- ✔ Ensuring good quality reporting of the charity's activities and financial situation
- ✔ A practical and responsive complaints procedure (both internal and external)

Administrative Details

All We Can has been the operating name of The Methodist Relief and Development Fund since 8 April 2014, before which it was commonly known by its initials, MRDF. The organisation traces its roots back to 1938, when it was founded as a Methodist response to the war-induced refugee crisis in Europe. While still an integral part of the Methodist Church, since 1985 it has been a separate charity registered with the Charity Commission for England and Wales, constituted by a trust deed.

The charity is governed by a Board of Trustees, which meets at least three times each year. The Trustees collectively oversee the work of the charity, setting its strategic direction, setting and reviewing policies, agreeing annual plans and resource allocation, and monitoring progress through regular reporting by the management team.

Appointments to the Board are approved by the Methodist Council on the recommendation of the existing Board, following a selection process that involves a skills audit and advertisement for trustees with the appropriate expertise. Appointments are normally for a six-year period.

All new trustees undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they fully understand their responsibilities as Board members and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees also receive regular updates and are made aware of relevant events and training opportunities when they arise.

Charity name: The Methodist Relief and Development Fund

Known as: All We Can

Charity registration no: 291691 England and Wales

Principal office: 25 Marylebone Road, London NW1 5JR, UK

Website: www.allwecan.org.uk

Trustees: Miss Claire Boxall ³ (end of term 06/09/21)

Dr Louise Brooke-Smith OBE (Chair)

Mr Philip Crosby (Treasurer) ¹

Mr Warren Downey ³

Miss Jennifer Evans ²

Ms Hanna Ferguson ²

Mr Richard Griffiths ¹

Mr Ali Johnson ³ (from 20/04/21)

Mr Robert Mahoney ⁴

Ms Anne Mpendo ⁴ (from 20/04/21)

Mrs Natalie Newton ³

Mr Geoffrey Park ¹

Revd Dr Stephen Skuce ² (resigned 25/03/21)

Mr Christopher Sutton ² (Vice Chair)

Mr Robert Varley ⁴

Dr Richard Vautrey ⁴ (end of term 06/09/21)

Mrs Holly Wilkinson ³ (from 20/04/21)

Revd Sahr Yambasu ² (from 20/04/21)

Revd Jongi Zihle ²

Senior Leadership: Mr Graeme Hodge: Chief Executive

Mrs Angela Zamaere Smith: Director of Programmes and Partnerships

Mr Stephen Adams: Director of Public Engagement

Mr David Fletcher: Director of Finance

Auditor: Haysmacintyre LLP

10 Queen Street Place, London EC4R 1AG

Bankers: The Co-operative Bank

80 Cornhill, London EC3V 3NJ

HSBC Bank plc

4-8 Victoria Street, London SW1H 0NJ

Custodian trustees: Trustees for Methodist Church Purposes

Central Buildings, Oldham Street, Manchester M1 1JQ

Investment managers: Central Finance Board of the Methodist Church

9 Bonhill Street, London EC2A 4PE

1 Finance and Audit Committee

2 Programmes and Partnerships Committee

3 Public Engagement Committee

4 Governance Committee

The following Board Committees are in place, each of which has terms of reference:

- ▶ The Governance Committee is responsible for keeping under review the governance arrangements of the charity, for trustee recruitment and development, and for making recommendations to the Board as appropriate, bearing in mind developments in charity governance and the needs of the charity.
- ▶ The Finance and Audit Committee recommends finance policy to the Board and ensures that existing finance policy is implemented. This committee also oversees systems, controls and processes that may have an impact on the charity's ability to meet its objectives. It ensures that effective external audit arrangements are in place, that adequate risk analysis and risk management processes are functioning and that the charity complies with all aspects of the law, relevant regulations and good practice.
- ▶ The Programmes and Partnerships Committee defines, develops, guides and monitors All We Can's strategy, policies and practice with regard to programmes, implementing partnerships and grant making, ensuring that these are in line with its overall purpose and strategy.
- ▶ The Public Engagement Committee is responsible for all matters relating to voluntary income generation, marketing communications and church- and faith-based engagement. It ensures that there is a framework of accountability for examining and reviewing all systems and methods, and relevant regulation and good practice in relation to public engagement activities.

Volunteers

The ongoing impact of the pandemic and various lockdowns over the past year meant that All We Can's network of over 300 volunteers – local champions in their churches and communities – were even more important than usual. These champions motivated and organised people to hold online services for All We Can, to join in webinars and online sessions organised by the All We Can team and, as restrictions started to lift, to host bicycle festivals and bike-related events around the country. Our volunteer speakers continue to share the stories of change and impact from around the world with local churches and community organisations. Three online trainings for volunteers were held during the year, to equip them to effectively use and deliver All We Can's 'Change begins with a bicycle' resources. Forty-four volunteers attended, with many more catching up on a video stream which was later made available.

Due to remote working, which has been in place for much of the team throughout the 20/21 financial year, All We Can has unfortunately been unable to accommodate office volunteers. However, All We Can has benefitted from the extraordinary range of talents and skills that its supporters have shared with it during the year. In particular, we wish to extend our heartfelt thanks to illustrator Clair Rossiter, who volunteered her talents to design bespoke card covers for the Extraordinary Gifts appeal.

Connected Charities

All We Can is an integral part of the wider family of the Methodist Church in Great Britain. Full details of transactions with the Methodist Council and other Methodist bodies, and any outstanding balances at the year end, are provided under Note 18 to the financial statements.

On 1 September 2021, All We Can entered into a Partnership Agreement with Y Care International, the relief and development agency of the YMCAs in England and Wales, Scotland and Ireland. Y Care International will remain a separate charitable company but under the control of the trustees of All We Can.

Material Fundraising Performance, Approach and Expenditure Against Future Income

Fundraising Approach

Amidst a difficult fundraising climate, All We Can's Public Engagement Team have sought to continually innovate, invest in a forward-thinking digital approach, and bring supporters ever-closer to the work of our local partners in communities across the globe.

As in the previous financial year, fundraising has had to rely heavily on digital tools to continue to meet audiences during lockdown. 1.17, All We Can's regular livestreamed 'chat show' style videos, have continued to draw in an active and engaged regular audience, with guests drawn from the Methodist community and beyond. Similarly, the Christmas Big Church Sing has to date acquired over 23,000 views, and All We Can's Extraordinary Gifts appeal saw a notable increase in orders in the days immediately following the event.

For most of the year, this growth in digital expertise was largely supported and facilitated by the Digital and Data Manager, in collaboration with wider PET members. When the Digital and Data Manager left in May, the team pivoted to working with an external agency to help meet and grow the organisation's digital needs. This decision has released capacity in the team, presented multiple opportunities for growth and upskilling, and has already begun to reap fundraising reward. For example, in August, a segmented fundraising approach was able to be launched at short notice during an emergency situation, ensuring that donors were getting an appropriate, targeted ask amount.

We appreciate every opportunity to spend time together with supporters, and bring them closer to the work of our local partners, and so, during a second year where meeting with supporters at churches and events has been a challenge, we were delighted to be a part of at least 108 speaking engagements. Notably, All We Can has also continued to be the official charity partner for Cliff College's annual festival, which was held virtually for a second year running. Bespoke video content was also developed for churches to use during their online services.

The tactics and channels used throughout the 20/21 year included direct mail, email, social media, the All We Can website, church appeals, virtual fundraising events, community fundraising, sponsored events, engagement with high-net-worth individuals, and applications for support from trusts and institutions. All We Can does not use third-party companies to fundraise for its work.

All We Can continues to abide by the Code of Fundraising Practice and is registered with the Fundraising Regulator, to ensure we are meeting the highest possible standards in our fundraising approach. We are committed to operating to high standards in our supporter care and fundraising activity, seeking to operate within both the spirit and the letter of regulatory guidance and sector standards as they are issued. All We Can did not record any complaints in the 20/21 year about its fundraising, or fundraising carried out on its behalf. This complaint level is exceptionally low compared to industry averages and considering the scale of our activities.

Similarly, All We Can continues to remain committed to protecting vulnerable donors across all its fundraising activities. All We Can's current fundraising practice policy details its specific approach and steps taken by staff when interacting with vulnerable donors. The charity ensures all staff are trained in how to interact with vulnerable donors, and refresher training is provided.

Fundraising performance

All We Can remains extremely grateful for the generous support of its donors, particularly during the past year, where many were under increased financial pressure as a result of the ongoing Covid-19 pandemic.

Philanthropy has continued to be an area of great success for All We Can, as 21 new high-net-worth individuals began engaging financially with All We Can's work in 20/21. At year end, income from major donors was more than £160k above target.

Corporate income also continues to climb an upward trajectory. For the second year in a row, we have seen our highest-ever corporate income, raising £62,250. This represents an increase of more than £18k from the previous years, and plans are in place to continue to secure this growth in the coming years.

The relational approach that All We Can embodies with individual and church supporters is now being applied to trusts and foundations too, as the team aims to connect with them at a more personal level. 142 trusts were applied to during the year, raising over £59k and exceeding target by more than £9k.

We maintained strong relationships with our network of faithful supporter churches. In a year where many churches have been unable to meet regularly, we are exceptionally grateful for their committed support. 6 new churches joined the All We Can Partner Church scheme, taking the total to 123. At year end, church income (both general and appeals) stood at £324.5k – some way below budget, but reflecting income decline caused by church closure during the pandemic.

As a result of strategic action, there has been a continued transfer from church income to individual giving, which is reflected in impressive growth in regular giving sign-ups. 331 new regular givers signed up in the 20/21 financial year, which represents a total annual increase of more than £52,000. At present, a total of 1,547 generous supporters give regularly towards the work of All We Can.

Financial Review

We continue to manage our finances to ensure that we are best placed to deliver the highest-quality impact in our charitable activities, and we are delighted and humbled that our total income this year showed a 13% increase despite the full-year impact of the Covid-19 pandemic on our supporter base.

Statement of Financial Activities (SOFA)

The SOFA shows an overall surplus of £1,003k for the year (2020: £117k), compared to a budgeted deficit of £949k. There was a surplus in general reserves over target of £1,077k at the start of the year (see Note 17 of the financial statements), most of which was budgeted to be spent on additional activities during 2020/21. However, the level of income towards the end of the year was significantly higher than budgeted (in particular legacy income, which was £798k higher than budgeted) and this, coupled with significant delays in expenditure across the board, caused mainly by the impact of the Covid-19 pandemic, has resulted in the surplus for the year.

This surplus has enabled the trustees to create a number of designated funds (see Note 17 of the financial statements), leaving a surplus of £210k in general reserves, against the agreed policy, at the end of the year. This surplus is budgeted to be spent on additional fundraising and charitable activities over the coming period.

Income

Total income increased by £421k (13%) to £3,650k (2020: £3,229k), which is an extraordinary achievement in these challenging times, and the highest figure recorded since 2004/05.

Unrestricted donations and legacies income, i.e. that which is not donated for a specific country or project, increased by £713k (32%) to £2,973k (2020: £2,260k). Donations (including gift aid) increased by £35k (2.5%), whilst legacy income increased by £647k (84.5%). We remain extremely grateful for the continued generosity of our supporters.

Restricted donations and legacies income decreased by £305k (32%) to £646k (2020: £951k). Restricted donations and legacies for long-term development projects (including gift aid) decreased by 78% to £28k (2020: £128k), while restricted donations for emergency appeals decreased by 27% to £230k (2020: £315k) with donations being principally for both the Covid-19 and Haiti Earthquake appeals.

Total grant income decreased by £89k (15%) to £497k (2020: £586k). We were extremely pleased to continue to receive significant funding of £205k from Chiesa Valdese (Union of Methodist and Waldensian Churches) for various development projects under the Italian 'Otto per Mille' arrangements. We also received development project funding of £48k from Guernsey Overseas Aid.

Investment income increased by £13k (73%) to £30k (2020: £17k).

Methodist individuals, churches and institutions remain our primary source of regular income and we are particularly grateful to the World Development & Relief Committee of the Methodist Church in Ireland, The Methodist Insurance Fund, Methodist Women in Britain and The World Mission Fund of the Methodist Church in Britain for their substantial support this year.

Welcome and significant support was also received from The David Lister Charitable Trust, The Grimmitt Trust, The Thomas Hughes Foundation and The Whinfell Charitable Trust.

Expenditure

Total expenditure decreased by £327k to £2,742k (2020: £3,069k).

Expenditure on charitable activities decreased by 15% to £2,207k (2020: £2,587k). This represents 80.5% of total expenditure (2020: 84.3%), which still compares favourably with similar organisations.

Of this, the amount spent on development activities decreased by £167k (10%) to £1,563k (2020: £1,730k), driven by restrictions caused by the Covid-19 pandemic. Expenditure on humanitarian activities decreased by £208k (33%) to £419k (2020: £627k), driven by a decrease of £186k in emergency appeal income. Global education costs decreased by £6k (2.4%) to £224k (2020: £230k).

The cost of raising funds increased by £54k (11%) to £535k (2020: £482k) driven by an increase in digital marketing costs. This represents 19.5% of total expenditure (2020: 15.7%) which again compares favourably with similar organisations.

Reserves policy

The Board reviews the charity's reserves policy annually, balancing the need to hold back sufficient general reserves to protect its charitable activities with the objective of maximising the funding available for those activities. These reserves and funds are invested in accordance with the charity's investment policy.

The Board has agreed the policy that general reserves should be a minimum of 20% of the following year's total income budget, excluding emergency donations. The total income budget for the year ended 31 August 2022 is £3,333k, of which £358k is

emergency donation income, giving a minimum general reserves figure of £595k. As explained above, the surplus funds over the target have been allocated to activities in the coming period.

At 31 August 2021, the charity held total funds of £2,883k with balances of £302k of restricted funds and £1,776k of designated funds, leaving a general reserve fund balance of £805k. A detailed breakdown and rationale for the individual funds is provided in Notes 16 and 17 of the financial statements.

The designated funds represent unrestricted monies that the Board has designated for specific purposes, as detailed in Note 17 of the financial statements.

Investment policy

The charity's investment policy is reviewed annually by the Finance and Audit Committee with the objective being to maintain high liquidity while ensuring maximum security, meeting the ethical standards of the Methodist Church and achieving a balance of capital growth and income.

To achieve this, the investment of medium to long-term reserves is operated via the Central Finance Board (CFB) of the Methodist Church. An agreement has been signed with CFB to provide discretionary investment management services and to act as the Fund Manager. The CFB is authorised by the Board to adjust the actual investments within the agreed parameters specified in the investment policy. The CFB continues to work closely with the Methodist Council to ensure that its activities are in line with the moral stance and teachings of the Methodist Church.

Following the annual review by the Finance and Audit Committee, the Board decided not to change its investment policy to hold:

- ▶ equities in the range of 60% to 80% of the total invested and currently standing at 72.4%
- ▶ fixed interest investments in the range of 10% to 30% and currently standing at 14.6%
- ▶ property investments in the range of 0% to 20% and currently standing at 10.3%
- ▶ cash in the range of 0% to 10% and currently standing at 2.7%.

The entire equity investment is held in the Epworth Climate Stewardship Fund. This fund helps to tackle the ongoing climate emergency by investing in companies that will help transition to a lower-carbon economy, and encourages those companies to take meaningful action to reduce the risk of climate change. The fund has a low carbon footprint and does not invest in companies that extract or refine fossil fuels. This is just one of the many ways in which we are working to mitigate the impact of climate change on the people we serve in some of the world's poorest communities.

Surplus cash is held in the Deposit Fund of the Central Finance Board of the Methodist Church, which also meets the ethical standards of the Methodist Church.

Grant-making policy

The Chief Executive, with the Director of Programmes and Partnerships, will decide (based on the approved annual strategy, work plan and budget) the number and level of grants provided to the charity's partners. A rationale for each grant and resource allocation is available for examination by trustees along with the relevant financial and project monitoring and reporting agreement. The Programmes and Partnerships Committee (PPC) will review and approve any development or humanitarian relief grant proposal identified by staff or the committee as high risk or requiring a higher level of governance scrutiny.

The amount that the Chief Executive can authorise without PPC approval on behalf of the Board is to a maximum of £100,000 for each annual development grant and £200,000 for each humanitarian relief grant, subject in all cases to any such expenditure being in line with the agreed budget for the year, as amended from time-to-time.

Development grants

The charity does not implement projects directly but by providing support, capacity building and grants to local partners that are recognised and government registered non-governmental organisations (NGOs) or Methodist and associated churches in our priority countries. While partners must meet minimum standards in terms of financial controls, reporting capacity and governance standards, the charity prioritises support to small and locally managed organisations. The charity provides funding and capacity building to local partners to undertake their own advocacy activities. Such activities are included within the partner's annual operation plans and funded as part of development grants.

Humanitarian relief grants

Grants allocated for humanitarian aid and emergency relief will be provided to existing partners, church-based partners or specialist and credible humanitarian relief partner agencies.

These policies are reviewed each year.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity during that period. In preparing those financial statements, the trustees are required to:

- ▶ Select suitable accounting policies and then apply them consistently
- ▶ Observe the methods and principles in the Applicable Charities SORP
- ▶ Make judgments and estimates that are reasonable and prudent
- ▶ State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- ▶ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

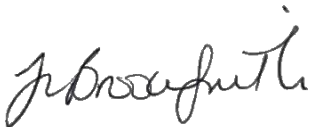
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors:

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- ▶ There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- ▶ The trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Report of the Trustees is approved and authorised for issue and signed on their behalf by:



Louise Brooke-Smith
Chair of the All We Can Board of Trustees
25 November 2021

Independent auditor's report to the trustees of The Methodist Relief and Development Fund (operating as All We Can)

Opinion

We have audited the financial statements of Methodist Relief and Development Fund (operating as All We Can) for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of the charity's net movement in funds for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, the Introduction and the Message from the Chair of Trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- ▶ adequate accounting records have not been kept by the charity; or
- ▶ sufficient accounting records have not been kept; or
- ▶ the charity financial statements are not in agreement with the accounting records and returns; or
- ▶ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 32, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and payroll taxes.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and management bias in certain accounting estimates and judgements such as the income recognition policy applied to grant income. Audit procedures performed by the engagement team included:

- ▶ Inspecting correspondence with regulators and tax authorities;
- ▶ Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- ▶ Evaluating management's controls designed to prevent and detect irregularities;
- ▶ Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- ▶ Challenging assumptions and judgements made by management in their critical accounting estimates

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haymacintyre LLP

Haymacintyre LLP
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: **2nd December 2021**

All We Can
Statement of Financial Activities
For the year ended 31 August 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	2,973,423	646,481	3,619,904	2,260,002	951,267	3,211,269
Investments	3	29,842	-	29,842	17,258	-	17,258
Total income		3,003,265	646,481	3,649,746	2,277,260	951,267	3,228,527
Expenditure on:							
Raising funds							
	4	535,373	-	535,373	481,603	-	481,603
Charitable activities							
Development	4	1,290,177	273,043	1,563,220	1,272,325	457,955	1,730,280
Humanitarian	4	222,180	197,292	419,472	183,390	443,732	627,122
Global Education	4	223,961	-	223,961	229,560	-	229,560
Total expenditure on charitable activities		1,736,318	470,335	2,206,653	1,685,275	901,687	2,586,962
Total expenditure	4	2,271,691	470,335	2,742,026	2,166,878	901,687	3,068,565
Net (losses)/gains on investments	13	95,335	-	95,335	(42,629)	-	(42,629)
Net income/(expenditure)		826,909	176,146	1,003,055	67,753	49,580	117,333
Transfers between funds	16	34,458	(34,458)	-	63,845	(63,845)	-
Net movement in funds		861,367	141,688	1,003,055	131,598	(14,265)	117,333
Reconciliation of funds:							
Total funds brought forward		1,719,780	160,652	1,880,432	1,588,182	174,917	1,763,099
Total funds carried forward		2,581,147	302,340	2,883,487	1,719,780	160,652	1,880,432

All We Can

Balance Sheet

As at 31 August 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Fixed assets							
Intangible fixed assets	12	11,573	-	11,573	15,913	-	15,913
Investments	13	678,734	-	678,734	558,490	-	558,490
Total fixed assets		690,307	-	690,307	574,403	-	574,403
Current assets							
Debtors	14	714,606	-	714,606	601,357	-	601,357
Cash at bank and in hand		1,357,226	302,340	1,659,566	837,056	160,652	997,708
Total current assets		2,071,832	302,340	2,374,172	1,438,413	160,652	1,599,065
Liabilities							
Creditors: Amounts falling due within one year	15	(180,992)	-	(180,992)	(293,036)	-	(293,036)
Net current assets		1,890,840	302,340	2,193,180	1,145,377	160,652	1,306,029
Total net assets		2,581,147	302,340	2,883,487	1,719,780	160,652	1,880,432
The funds of the charity							
Restricted income funds	16	-	302,340	302,340	-	160,652	160,652
Unrestricted designated funds	17	1,776,573	-	1,776,573	15,913	-	15,913
Unrestricted general funds	17	804,574	-	804,574	1,703,867	-	1,703,867
Total charity funds		2,581,147	302,340	2,883,487	1,719,780	160,652	1,880,432

The notes on pages 38 to 49 form an integral part of these financial statements

Approved and authorised for issue by the Board of Trustees on 25 November 2021 and signed on their behalf by:



Louise Brooke-Smith
Chair of the All We Can Board of Trustees
25 November 2021

All We Can

Cash Flow Statement

For the year ended 31 August 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net movement in funds (per Statement of Financial Activities)		1,003,055	117,333
Adjustments for:			
Amortisation of intangible fixed assets	12	4,340	4,340
(Gains)/losses on investments	13	(95,335)	42,629
Income from investments	3	(29,842)	(17,258)
Increase in debtors	14	(113,249)	(182,401)
Increase/(decrease) in creditors	15	(112,044)	24,368
Net cash generated by / (used in) operating activities		656,925	(10,989)
Cash flows from investing activities			
Dividends/interest from investments	3	29,842	17,258
Proceeds from sale of investments	13	56,098	528,640
Purchase of investments	13	(81,007)	(503,031)
Net cash provided by / (used in) investing activities		4,933	42,867
Change in cash and cash equivalents in the year		661,858	31,878
Cash and cash equivalents at the beginning of the year		997,708	965,830
Cash and cash equivalents at the end of the year		1,659,566	997,708
Analysis of cash and cash equivalents		£	£
Cash in hand		1,659,566	997,708
Total cash and cash equivalents		1,659,566	997,708

Notes to the financial statements for the year ended 31 August 2021

Note 1 - Accounting policies

a) Scope and basis of the preparation of the financial statements

All We Can ("the charity") is a public benefit entity for the purposes of FRS 102 and therefore the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the SORP').

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following "Accounting and Reporting by Charities preparing their financial statements in the UK and Republic of Ireland (FRS 102)" – Second Edition, effective from 1 January 2019, rather than "Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005", which has since been withdrawn.

The preparation of the financial statements in accordance with FRS 102 requires the trustees to make judgments, estimates and assumptions that affect the application of policies and reported amounts in the financial statements. There are no significant judgments, estimates or assumptions.

There has been no change to any accounting policies and no transitional adjustments.

b) Preparation of the financial statements on a going concern basis

These financial statements have been prepared on the basis that the charity is a going concern. A comprehensive review of the charity's financial performance and general reserves position is covered in the financial statements and trustees' report. Evidently, the charity has adequate financial resources and is able to manage business risks. The planning processes, including financial projections, take into consideration the prevailing economic climate and its potential impact on the various sources of income and planned expenditure. The trustees have looked at least twelve months ahead and are satisfied that the charity has adequate resources to continue in operational existence for the near future and there are no material uncertainties that call into doubt the charity's ability to continue in operation. This review has taken into account the continuing impact of the Covid-19 pandemic.

c) Recognition of income

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

No amounts are included in the financial statements for services donated by volunteers.

Donations

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement. In any event, donations or gifts with conditions or terms which are outside of the charity's stated purposes, or which are illegal, are rejected by the charity.

Goods donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA, subject to the capitalisation threshold of £1,000.

Legacies

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants

Income from grants is recognised when there is evidence of entitlement to the grant, receipt is probable and its amount can be measured reliably.

To this end, evidence of entitlement is assumed to exist when the formal offer of funding is communicated in writing to the charity. Where there is a performance condition attached to the grant, entitlement is only recognised when the conditions have been met.

d) Recognition of expenditure

All expenditure is accounted for on an accruals basis when an obligation that can be measured or reliably estimated exists at the reporting date and it is more than likely than not that payment will be made in settlement. There are two main categories of expenditure shown in the Statement of Financial Activities ('SOFA'); expenditure on raising funds and on charitable activities.

Expenditure on raising funds includes all expenditure incurred to raise income to spend on charitable purposes.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries. This expenditure is further analysed into direct and support costs. Direct costs are those specifically related to producing the delivery of an activity or service and are further split between development activities, humanitarian activities and global education activities.

Support costs are those which provide indirect support to front-line services – for example financial services, facilities management, development and personnel, governance costs and management information services. Support costs not attributable to a single activity have been allocated on the basis of the weighted average of staff cost.

Grants to institutions

Grants awarded are provided for in the SOFA in the year in which the grant is formally approved and the offer is communicated to the recipient. Grants awarded but not paid are recorded as a liability within the balance sheet. Grants awarded subject to explicit conditions being met by the recipient before payments are made are not accrued until such conditions have been met. Such commitments are disclosed in the financial statements as contingent liabilities.

Any foreign exchange difference on grants that has arisen throughout the year is written off against grants to institutions cost within the SOFA.

e) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general charitable objectives. Designated funds are a portion of the unrestricted funds that have been set aside for a particular purpose by the trustees. Restricted funds are donated for a particular purpose, the use of which is restricted for that purpose. The purposes of the main restricted and designated funds are set out in the notes to the financial statements.

The costs of raising and administering the restricted funds are charged against the specific fund.

f) Pension costs

Pension arrangements for staff are provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC). Whilst the scheme is of the defined benefit type, it is a group scheme incorporating nine employers and shares risks between these employers, which are under the common control of the Methodist Council, the sponsoring employer. The scheme was closed to future accrual with effect from 1 June 2019.

The Schedule of Contributions for the period 1 August 2018 to 31 October 2023 states the policy for charging the cost of the plan and for determining the contribution to be paid by the charity, Full details of the scheme can be found in the Consolidated Report and Financial Statements of The Methodist Church in Great Britain (charity registration number 1132208).

The charity operates a defined contribution pension scheme for all staff members, including a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

g) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

h) Tangible fixed assets

All tangible fixed assets costing more than £1,000 are capitalised and included at cost, including any incidental expenses of acquisition and irrecoverable VAT.

i) Depreciation

The depreciation expense is charged or apportioned to the relevant SOFA heading reflecting the asset's use on a straight-line basis as follows:

Computer equipment	over 3 years
Furniture and fittings	over 5 years

j) Intangible fixed assets and amortisation

Intangible assets are held on the balance sheet at cost less accumulated amortisation and impairment losses.

Computer software, including development costs, is capitalised as an intangible asset and amortised on a straight-line basis over the expected useful life of five years. Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

k) Investments

Investments are stated at fair value at the balance sheet date and the SOFA shows net investment gains and losses arising from revaluation of the investment portfolio and disposals during the year. Investments held in units in the Central Finance Board are stated at the Board's published valuations at bid rates.

l) Value Added Tax (VAT)

The charity is not registered for VAT. Irrecoverable VAT is charged to the expenditure to which it relates within the SOFA.

m) Cash and cash equivalents

Cash and cash equivalents includes cash and cash held on deposit with the Central Finance Board of the Methodist Church and the Trustees Investment Fund of the Trustees for Methodist Church Purposes, which has a maturity of less than three months from the date of acquisition and are used for working capital purposes. Cash and cash on deposit are cash and cash equivalents for the purposes of the cash flow statement.

n) Financial instruments

The charity has basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the financial statements for the year ended 31 August 2021 (continued)

2. Donations and legacies	Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	£	£	£	£	£	£
Donations	1,316,422	228,983	1,545,405	1,287,210	365,966	1,653,176
Grants receivable	109,500	387,861	497,361	78,000	507,911	585,911
Legacies	1,411,750	2,074	1,413,824	765,190	36,500	801,690
Gift Aid	135,751	27,563	163,314	129,602	40,890	170,492
Total Donations and legacies	2,973,423	646,481	3,619,904	2,260,002	951,267	3,211,269

3. Investment income	Unrestricted	Restricted	2021 Total	Unrestricted	Restricted	2020 Total
	£	£	£	£	£	£
Central Finance Board distributions	28,654	-	28,654	11,682	-	11,682
Central Finance Board interest	962	-	962	5,292	-	5,292
Other interest	226	-	226	284	-	284
Total Investment income	29,842	-	29,842	17,258	-	17,258

Notes to the financial statements for the year ended 31 August 2021 (continued)

4a. Analysis of total expenditure 2021	Raising funds	Development	Humanitarian	Global Education	2021 Total
	£	£	£	£	£
Grants to institutions (Note 8)	-	813,181	236,031	-	1,049,212
Foreign exchange (gain)/loss on grants (Note 7)	-	(17,070)	674	-	(16,396)
Partner development	-	202,096	-	-	202,096
Staff costs (Note 9)	277,948	443,450	133,828	157,620	1,012,846
Office cost	36,048	-	80	-	36,128
Communications and marketing	155,007	17,708	17,708	29,425	219,848
Share of support costs (Note 5)	66,370	103,855	31,151	36,916	238,292
Total expenditure	535,373	1,563,220	419,472	223,961	2,742,026

4b. Analysis of total expenditure 2020	Raising funds	Development	Humanitarian	Global Education	2020 Total
	£	£	£	£	£
Grants to institutions (Note 8)	-	973,526	434,988	-	1,408,514
Foreign exchange loss on grants (Note 7)	-	2,775	(2,252)	-	523
Partner development	-	152,593	8,218	-	160,811
Staff costs (Note 9)	262,279	450,986	128,997	151,407	993,669
Office cost	15,192	266	117	481	16,056
Communications and marketing	128,918	19,419	19,419	33,505	201,261
Share of support costs (Note 5)	75,214	130,715	37,635	44,167	287,731
Total expenditure	481,603	1,730,280	627,122	229,560	3,068,565

5. Analysis of support costs	2021 Total	2020 Total
	£	£
Rent and service charge	-	93,265
IT cost	34,426	54,075
Software amortisation	4,340	4,340
HR and training	20,003	12,041
Recruitment	4,939	14,290
Printing, postage and stationery	5,898	20,609
Telephone	2,086	1,953
Small capital and equipment maintenance	9,403	6,512
Bank charges and fees	4,103	4,032
Legal and professional fees	14,603	29,296
Outsourced services and fulfilment	65,942	-
Subscriptions	6,622	4,349
Insurance	12,690	12,073
Travel and subsistence	(1,317)	7,698
Other office costs	1,914	5,385
Governance costs (Note 6)	52,640	17,813
Total support costs	238,292	287,731

Support costs are allocated based on the weighted average of staff cost

6. Analysis of governance costs	2021 Total	2020 Total
	£	£
Trustee training	-	120
Trustee recruitment	439	-
Audit fees (Note 11)	15,120	15,120
Legal & professional fees	33,505	-
Trustee meetings and expenses	3,576	2,573
Total governance costs	52,640	17,813

Notes to the financial statements for the year ended 31 August 2021 (continued)

7. Grants payable		2021	2020
		£	£
Grants payable brought forward		(234,967)	(218,166)
Grants to institutions (Note 8)		(1,049,212)	(1,408,514)
Foreign exchange gain/(loss)		16,396	(523)
Grant payments		1,222,743	1,392,236
Grants payable carried forward (Note 15)		(45,040)	(234,967)
8a. Grants to institutions - Development		2021	2020
		£	£
Cameroon	Nkong Hill Top Common Initiative Group (NADEV)	-	70,000
Cameroon	Presbyterian Church in Cameroon (PCC)	-	10,000
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	30,000	25,001
Ethiopia	Adheno Integrated Rural Development Association (Adheno)	65,999	37,179
Ethiopia	Alem Birhan Self Help Community Based Development Association (Alem Birhan)	36,300	37,838
Ethiopia	Help for People with Disabilities Organisation (HPD-O)	55,000	25,000
Ethiopia	Sustainable Natural Resources Management Association (SUNARMA)	-	99,723
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	25,000	20,000
Malawi	Churches Action in Relief and Development (CARD)	76,099	45,000
Malawi	Eagles Relief and Development Programme International	30,000	25,000
Malawi	Foundation for Active Civic Education (FACE)	30,000	25,000
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	22,686	30,000
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	35,000	30,000
Uganda	Concern for Children and Women Empowerment (COFCAWE)	36,997	29,997
Uganda	First African Bicycle Information Organisation (FABIO)	40,160	37,000
Uganda	Methodist Church in Uganda (MCU)	(16,291)	38,000
Zimbabwe	Centre for Gender and Community Development (CGCDZ)	33,000	27,869
Zimbabwe	Health Education Food Security Organisation (HEFO)	50,000	49,791
Zimbabwe	Local Initiatives and Development Agency (LID)	84,000	-
Zimbabwe	Methodist Development & Relief Agency (MeDRA)	69,988	69,824
Zimbabwe	Zubo Trust (Zubo)	39,378	34,715
Total Africa		743,316	766,937
Bangladesh	DanChurchAid	30,665	29,982
India	Church in North India	-	36,607
India	Rural Education Activities for Development (READ)	-	35,000
India	Srijan Foundation (Srijan)	4,000	50,000
Jordan	The Lutheran World Federation (LWF)	30,000	30,000
Total Asia		64,665	181,589
Caribbean	Methodist Church in the Caribbean and the Americas (MCCA)	5,200	25,000
Total Caribbean		5,200	25,000
Total Grants to Institutions - Development		813,181	973,526

Notes to the financial statements for the year ended 31 August 2021 (continued)

8b. Grants to institutions - Humanitarian		2021	2020
		£	£
Cameroon	Nkong Hill Top Common Initiative Group (NADEV)	16,217	-
Cameroon	Presbyterian Church in Cameroon (PCC)	4,630	5,000
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	4,200	-
Ethiopia	Help for People with Disabilities Organisation (HPDO)	-	15,705
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	-	8,870
Malawi	Churches Action in Relief and Development (CARD)	-	141,179
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	13,992	-
Uganda	Concern for Children and Women Empowerment (COFCAWE)	-	7,993
Uganda	First African Bicycle Information Organisation (FABIO)	-	29,967
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	13,227	-
Zimbabwe	Methodist Development & Relief Agency (MeDRA)	-	10,000
Zimbabwe	Zubo Trust (Zubo)	-	4,350
Total Africa		52,266	223,064
Bangladesh	DanChurchAid	50,000	-
Bangladesh	Medair UK	-	89,196
India	Church in North India	23,000	-
India	Church of South India Synod	15,000	-
India	Henry Martyn Institute	15,012	-
India	Rural Education Activities for Development (READ)	30,289	12,961
Lebanon	World Renew	8,464	10,000
Total Asia		141,765	112,157
Bahamas	Lend a Hand	-	24,653
Bahamas	Methodist Church in the Caribbean and the Americas (MCCA)	-	15,008
Bahamas	Water Mission	-	24,242
Bahamas	United Methodist Committee on Relief (UMCOR)	-	30,864
Haiti	Eglise Methodiste d'Haiti (EMH)	13,000	5,000
Haiti	World Renew	29,000	-
Total Caribbean		42,000	99,767
Total Grants to institutions - Humanitarian		236,031	434,988
Total Grants to institutions		1,049,212	1,408,514
9. Staff costs		2021	2020
		£	£
Salaries		833,656	794,660
National insurance		84,732	80,902
Increase/(decrease) in accrued holiday pay		(2,192)	12,313
Pension costs - defined contribution scheme (unrestricted)		61,302	49,474
Pension costs - defined contribution scheme (restricted)		16,605	26,471
Death in service & critical illness cover		18,743	25,033
Temporary staff		-	4,816
Total staff costs		1,012,846	993,669

The average number of staff employed during the year was 20.5 (2020: 20.2).

Notes to the financial statements for the year ended 31 August 2021 (continued)

9. Staff costs (continued)

The key management personnel comprise the trustees, the Chief Executive, the Director of Programmes, the Director of Public Engagement and the Director of Finance. The total employment benefits including employer pension contributions of the key management personnel were £294,993 (2020: £290,285).

None of the trustees has been paid any remuneration or received any other benefits from any employment with the charity or a related entity.

The number of employees receiving emoluments, excluding pension contributions, of more than £60,000:

	2021	2020
Total emoluments in the range:		
£60,000 - £69,999	2	2
£70,000 - £79,999	1	1

In respect of higher paid employees, benefits were paid into a defined contribution scheme for 4 (2020: 4) employees. Total contributions to defined contribution schemes in respect of these employees were £30,818 (2020: £29,926).

Pension arrangements

For the year to 31 August 2021, pension arrangements for staff were provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC), a defined benefit scheme. The charity's participation in this scheme changed on 30 September 2012 when it was closed to new employees of the charity and the scheme was closed to future accrual with effect from 1 June 2019. Full details of the scheme can be found in the Consolidated Report and Accounts of The Methodist Church in Great Britain (charity registration number 1132208).

The charity operates a defined contribution scheme for all staff members, including a salary sacrifice arrangement. The charity's contributions are charged as an expense in the pay period to which they relate.

Volunteers

Volunteers give time in the UK as speakers, coordinators, office administrators, fundraisers and many other activities. In addition there are many other volunteer hours given by the men and women working alongside our partners in the countries where we operate.

The Board believes it is not possible to quantify volunteer hours and their value is not recognised in the accounts.

10. Expenses reimbursed to Trustees	2021	2020
	£	£
Expenses in connection with travel to board and committee meetings	-	1,552
Number of trustees reimbursed	-	6

None of the trustees has been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

11. Auditor remuneration	2021	2020
	£	£
Statutory audit fees	15,540	15,000
Statutory audit fees over/(under) accrual	(420)	120
Other services	720	678
Total auditor remuneration	15,840	15,798

Notes to the financial statements for the year ended 31 August 2021 (continued)

12. Intangible fixed assets

£

Software

At cost

At 1 September 2020 21,700

Additions during the year -

Total 21,700

Amortisation

At 1 September 2020 5,787

Charge for the year 4,340

Total 10,127

Net book value as at 31 August 2021 11,573

Net book value as at 31 August 2020 15,913

13. Investments

Investments are held in accordance with the charity's investment policy detailed in the Trustees' Report.

All investments are held with the Central Finance Board of the Methodist Church or its subsidiary

Epworth Investment Management.

	2021	2020
	£	£
CFB Corporate Bond Fund	101,686	88,673
CFB Gilt Fund	-	24,303
CFB Property Fund	72,103	-
Epworth Climate Stewardship Fund	504,945	445,514
Total investments	678,734	558,490

	£	£
Fair value at 1 September	558,490	626,728
Additions	81,007	503,031
Disposals	(56,098)	(528,640)
Net gain on disposals	549	1,065
Net unrealised investment gains/(losses)	94,786	(43,694)
Fair value at 31 August	678,734	558,490

	£	£
Historic cost	578,520	549,251
Unrealised gains	100,214	9,239
Fair value at 31 August	678,734	558,490

14. Debtors

2021

2020

£

£

Prepayments and accrued income 643,582 592,885

Gift Aid receivable 29,873 3,850

Other debtors 41,151 4,622

Total 714,606 601,357

Notes to the financial statements for the year ended 31 August 2021 (continued)

15. Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	25,534	10,797
Grants payable (Note 7)	45,040	234,967
Accrued pension contributions	9,716	9,298
Accruals and deferred income	100,702	37,974
Total	180,992	293,036

16a. Restricted funds 2021	Balance 01.09.20	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.21
	£	£	£	£	£	£
Development						
Bangladesh	-	4,780	(4,686)	(94)	-	-
Caribbean	21,892	5,200	(5,515)	(700)	-	20,877
Ethiopia	-	54,552	(54,442)	(110)	-	-
Guatemala	(128)	-	113	15	-	-
India	1,820	40,000	700	95	-	42,615
Jordan	-	10,804	(9,507)	(1,297)	-	-
Lesotho	29,336	-	585	79	-	30,000
Malawi	-	52,311	(59,023)	(1,211)	10,443	2,520
Sierra Leone	11,616	40,000	(21,391)	(2,915)	-	27,310
Uganda	13,659	24,585	(23,851)	(130)	-	14,263
Zimbabwe	11,930	89,326	(96,026)	(335)	-	4,895
Partner Training & Development	-	92,797	-	-	-	92,797
	90,125	414,355	(273,043)	(6,603)	10,443	235,277
Humanitarian						
Beirut Explosion Appeal	5,455	4,201	(8,598)	(504)	(554)	-
Coronavirus Appeal	54,629	140,647	(150,356)	(16,877)	-	28,043
Cyclone Idai Appeal	10,443	-	-	-	(10,443)	-
Haiti Earthquake Appeal	-	77,262	(28,970)	(9,272)	-	39,020
Rohingya Fire Appeal	-	10,016	(9,368)	(1,202)	554	-
	70,527	232,126	(197,292)	(27,855)	(10,443)	67,063
Total restricted funds	160,652	646,481	(470,335)	(34,458)	-	302,340

Other transfers represent the transfer of funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal

16b. Restricted funds 2020	Balance 01.09.19	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.20
	£	£	£	£	£	£
Development						
Bangladesh	-	14,034	(12,350)	(1,684)	-	-
Cameroon	-	(11,241)	11,241	-	-	-
Caribbean	6,641	38,000	(26,956)	(3,676)	7,883	21,892
Ethiopia	-	73,897	(73,144)	(753)	-	-
Guatemala	-	-	(113)	(15)	-	(128)
Haiti	7,883	-	-	-	(7,883)	-
India	10,818	46,847	(49,816)	(6,029)	-	1,820
Jordan	-	16,707	(15,900)	(2,005)	1,198	-
Lesotho	-	30,000	(584)	(80)	-	29,336
Malawi	7,813	88,590	(90,152)	(6,251)	-	-
Sierra Leone	5,482	40,000	(29,802)	(4,064)	-	11,616
Uganda	-	108,568	(94,882)	(27)	-	13,659
Zimbabwe	-	87,543	(75,497)	(116)	-	11,930
	38,637	532,945	(457,955)	(24,700)	1,198	90,125
Humanitarian						
Cyclone Idai Appeal	136,280	3,789	(129,171)	(455)	-	10,443
Bahamas Hurricane Appeal	-	115,715	(100,631)	(13,886)	(1,198)	-
Beirut Explosion Appeal	-	17,562	(10,000)	(2,107)	-	5,455
Coronavirus Appeal	-	281,256	(203,930)	(22,697)	-	54,629
	136,280	418,322	(443,732)	(39,145)	(1,198)	70,527
Total restricted funds	174,917	951,267	(901,687)	(63,845)	-	160,652

Notes to the financial statements for the year ended 31 August 2021 (continued)

Restricted funds represent donations and legacies income received and disbursed in respect of development and humanitarian relief projects.

The fund transfer represents a fund administration charge of 12% levied on all restricted donations. This is to cover costs incurred in raising and administering the restricted fund. This charge does not apply to restricted grants, which have their own individual cost recovery arrangements.

17a. Unrestricted funds 2021	Balance 01.09.20 £	Income £	Expenditure £	Investment gain £	Transfers £	Balance 31.08.21 £
Designated funds						
Fixed assets fund	15,913	-	(4,340)	-	-	11,573
Legacy equalisation fund	-	795,000	-	-	-	795,000
Programmes & partnerships fund	-	700,000	-	-	-	700,000
Public engagement fund	-	120,000	-	-	-	120,000
Staff transition and development fund	-	50,000	-	-	-	50,000
Relocation and IT equipment fund	-	100,000	-	-	-	100,000
	15,913	1,765,000	(4,340)	-	-	1,776,573
General funds						
General reserves	1,703,867	1,238,265	(2,267,351)	95,335	34,458	804,574
Total unrestricted funds	1,719,780	3,003,265	(2,271,691)	95,335	34,458	2,581,147
17b. Unrestricted funds 2020	Balance 01.09.19 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.20 £
Designated funds						
Fixed assets fund	20,253	-	(4,340)	-	-	15,913
	20,253	-	(4,340)	-	-	15,913
General funds						
General reserves	1,567,929	2,277,260	(2,162,538)	(42,629)	63,845	1,703,867
Total unrestricted funds	1,588,182	2,277,260	(2,166,878)	(42,629)	63,845	1,719,780

Designated fixed assets fund

This fund represents the unamortised carrying value of unrestricted fund fixed assets.

Legacy equalisation fund

This fund has been set up for use in future years to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. For the financial year 2020-21, unrestricted legacy income was budgeted at £616k with actual income being £1,411k. This income surplus of £795k has been transferred to the fund.

Programmes & partnerships fund

This fund has been set up both to expand the geographical spread of our charitable activities and to assist with the capacity development of partners in those new countries. The fund comprises £150k to cover grant payments to Y Care International for the development of new partners, £300k for grant payments to these new partners, £100k for the expansion of the charity's activities into two new countries and £150k for a face-to-face partner conference to include both existing and new partners. The timing of expenditure against each element of the fund is currently uncertain due to the continuing impact of the Covid-19 pandemic.

Public engagement fund

On 1 September 2021, the charity entered into an agreement with Y Care International to provide, inter alia, fundraising services on its behalf. This fund has been set up to allow the charity to both re-engage with the Y Care supporter base and to expand the range and volume of supporters. The fund comprises £50k for the initial re-engagement with the existing supporter base, £40k for the roll-out of the charity's Next Steps campaign to this supporter base and £30k for website and branding enhancements. It is expected that all expenditure against this fund will be incurred in the 2021-22 financial year.

Notes to the financial statements for the year ended 31 August 2021 (continued)

17. Unrestricted funds (continued)

Staff transition and development fund

The agreement with Y Care International requires the charity to provide all programme support, fundraising and administrative services for the merged operation and this will necessitate both a restructure of existing staff and the recruitment of new staff. This fund has been set up to cover recruitment and training costs associated with the new structure and it is expected that all expenditure against this fund will be incurred in the 2021-22 financial year.

Relocation and IT equipment fund

The charity will be required to move premises in the near future and this move also presents the opportunity to separate its IT function from the services currently provided by the MCB Connexional Team. This fund will cover relocation and IT equipment costs and it is anticipated that all expenditure against the fund will be incurred in the 2021-22 financial year.

General reserves

General reserves are those unrestricted funds in hand, over and above those set aside for designated purposes. The trustees amended the reserves policy during the year, which now states that general reserves should be a minimum of 20% of the following year's income budget, excluding emergency donations. The total income budget for the year ended 31 August 2022 is £3,333,000 of which £358,000 is emergency donation income, giving a minimum general reserves figure of £595,000. The general reserves at 31 August 2021 of £804,574 reflect a surplus of £209,574 (2020: £1,076,667), which will be allocated to the charity's activities over the coming period.

18. Related parties and ultimate parent undertaking

The charity is controlled by The Methodist Church in Great Britain (MCB) and the accounts are included in the consolidated accounts of MCB. MCB has the charity number 1132208 and its principal purpose is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It exercises its control by appointing the trustees of the charity. The MCB Consolidated Report and Accounts can be obtained from The Methodist Church in Great Britain, 25 Marylebone Road, London NW1 5JR, United Kingdom.

During the year the charity:

- received restricted grant income of £85,200 (2020: £148,000) from MCB; and
- received donations from trustees of £3,040 (2020: £2,188); and
- made payments to MCB in respect of (a) serviced office and other costs incurred by MCB on behalf of the charity of £29,925 (2020: £136,279), and (b) reimbursement for the charity's staff costs of £882,059 (2020: £839,857). The balance due to MCB at 31 August 2021 was £nil (2020: £nil).

There were no other related party transactions in the current or preceding year.

19. Post-balance sheet events

On 1 September 2021, All We Can entered into a Partnership Agreement with Y Care International, the relief and development agency of the YMCAs in England and Wales, Scotland and Ireland. Y Care International will remain a separate charitable company, but under the control of the trustees of All We Can by virtue of them being appointed trustees of Y Care International and comprising 100% of the members of the charity.