

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, reading "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.

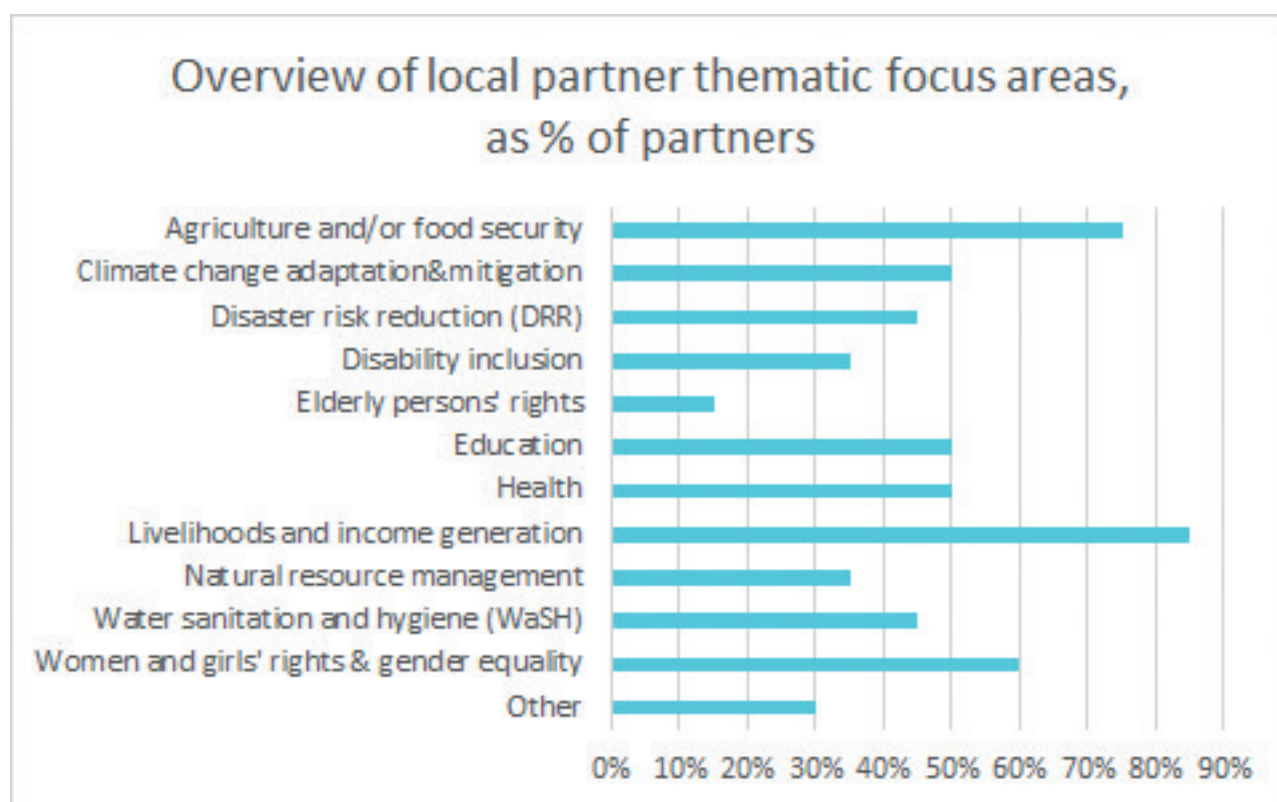
'All We Can is our partner of choice. The partnership model is one of its kind. The level of funding enabled our internal organisational strengthening to be more sustainable'

– anonymous partner survey response.

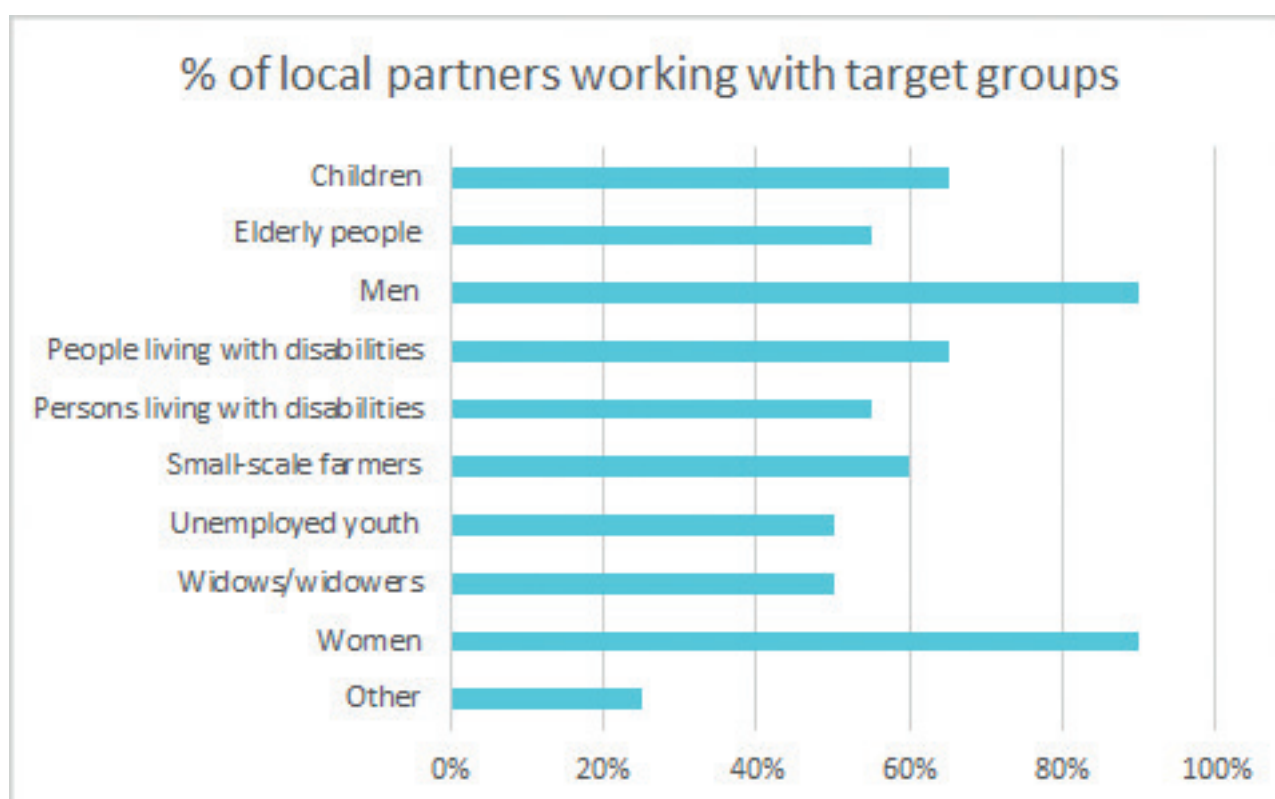
In the 2020/21 financial year, All We Can partnered with 21 local partners in 6 countries. All We Can works with talented local organisations who are rooted in their local communities, helping them not only respond to the needs they are facing but supporting them with capacity development, training and 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.

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'



- Strongly agree
- Agree
- Disagree
- Strongly disagree

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.

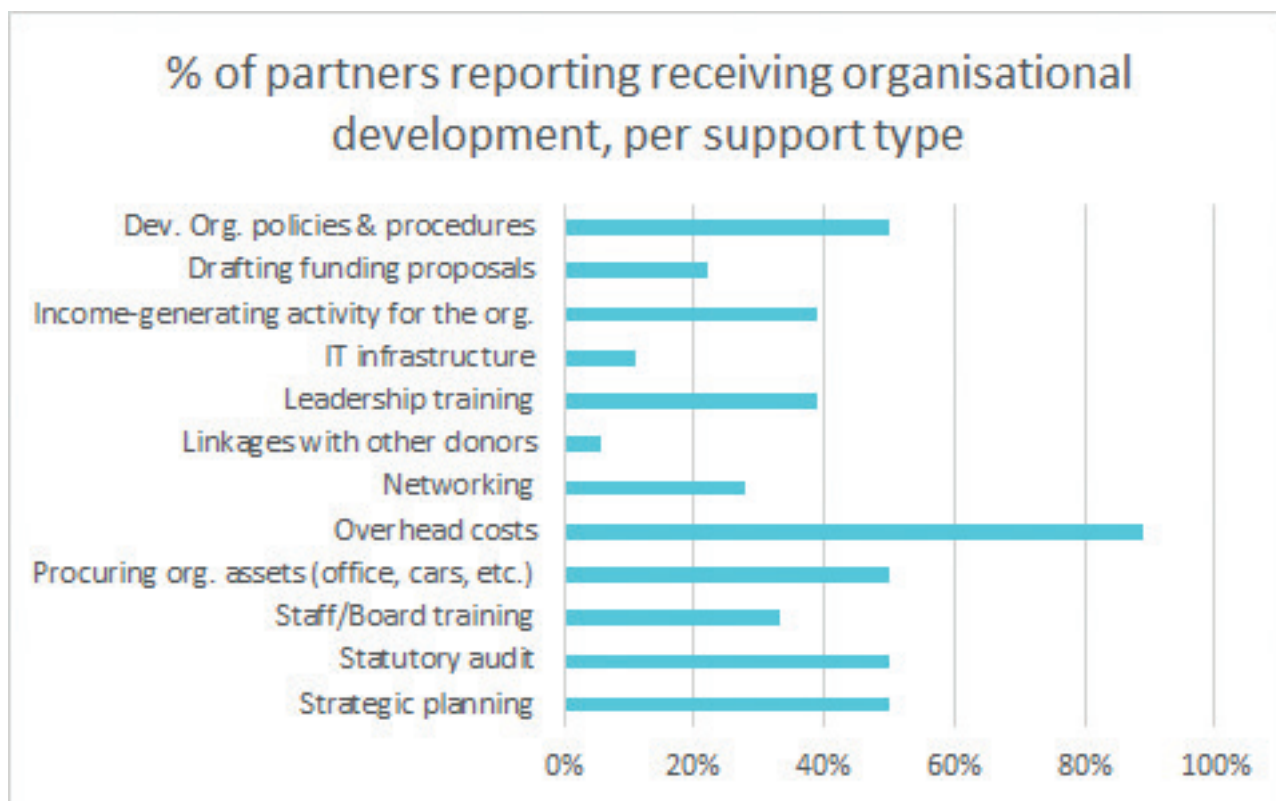
All We Can is working in committed partnership with HEFO (Health Education Food Organisation) to help create long-term, positive change for people in Nkayi. HEFO are deeply rooted in their local community, and work with them to tackle the challenges of Covid-19 and climate change. 'We have a strong relationship 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.

'The partnership with All We Can is cordial; they have never failed us.'

(MCSL Focus Group Discussion)

'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 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.



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.

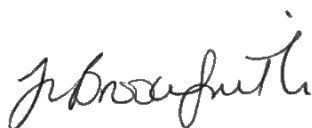
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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.