

ALL
WE
CAN



Lucius and Maria Kachinge and their family, EAGLES, Malawi // Tom Price/All We Can

Trustees' Report and Financial Statements

Year Ended 31 August 2022

All We Can
2021–22
Annual Report

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

INTRODUCTION

Letter from the Chief Executive

ALL
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This last year has been marked by so many major and life-altering obstacles for all of humanity. Even the Collins Dictionary chose *permacrisis** as its word of the year – ‘a word describing the feeling of living through a period of war, inflation, and political instability’. I would suggest several other words join that list: climate emergency, hunger, drought, unnatural disasters, new diseases, preventable diseases. It is easy to be overwhelmed by permacrisis facing our world, and find ourselves with a growing pessimism and cynicism about life in general as hope becomes eclipsed by the negativity of our collective predicament.

But hope and transformation is not dead. It's not even hidden. It's there in the midst of all we see. Our attention may get diverted by the media lens and our own valid anxiety but seeking hope is not futile. It is a choice. A choice all of us, wherever we live, can choose. Hope can be the common ground of a transformative movement and people.

All We Can is a movement of people choosing to seek and bring hope, through committed and sustained support, action and genuinely equal partnership. Being led by communities and partners in low- and middle-income countries means that the work we do together is driven by the hopes of those who seek it, to help drive them to overcome poverty and injustice and develop flourishing and resilient communities. This is what we do with our neighbours around the globe: we stand with them in hope of a better and more just future for them, for our whole world, for us all.

This report is evidence of that living hope. It provides the narrative and measure of how and where transformative change is happening as a result of this movement's efforts and why doing development differently means sustainable change for the good of all those who bring it.

I want to personally thank you for your role in this movement – seeking hope, sustaining and resourcing the work we do together with our global community as they lead us to the transformational solutions they know will meet the needs of their communities, all around the world.



Graeme Hodge
Chief Executive



*permacrisis reference: <https://www.bbc.co.uk/news/entertainment-arts-63458467>

Vision and Values

Vision

Every person's potential fulfilled.

Mission

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

Who we are

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

What we do

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

Our values

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

In summary, our guiding values are:



Love

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



Collaboration

working together in solidarity and partnership, not control.



Integrity

personifying honesty, transparency and accountability.

Contents

Message from the Chair of Trustees	4
Report of the Trustees for the year ended 31 August 2022.....	5
Independent Auditor's Report to the Trustees of All We Can	33
Statement of Financial Activities for the year ended 31 August 2022.....	35
Balance Sheet as at 31 August 2022	36
Cash Flow Statement for the year ended 31 August 2022	37
Notes to the accounts for the year ended 31 August 2022.....	38



Yitages Nigussie, HPDO, Ethiopia // Maheder Haileselassie/All We Can

Message from the Chair of Trustees

ALL
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Since taking up my appointment as Chair of All We Can in June 2022 – and as part of my honeymoon/induction period – I have had the enormous privilege of participating in the quinquennial (though it's been seven years due to COVID) Global Partners Conference in Malawi.

The conference proved to be a wonderful opportunity to engage with many of the committed and talented people leading our local partner organisations. Representing more than a dozen countries, and many more languages and cultures, we were a truly diverse gathering. Moreover, there was a real sense of inclusion in that everyone I came into contact with during the conference, expressed a sense of feeling valued and trusted and that they were part of the All We Can family. It was also inspiring to engage with Y Care International partners, connected to All We Can through the strategic partnership formed in September 2021. This partnership continues to enable even greater impact on the focus and cause of our work.

I was impressed with the quality of the flood-resistant houses constructed in Malawi following the devastation of Cyclone Idai, and am extremely proud of the highly participative process that followed in designing and constructing the houses – and that the people living in them were selected by the communities themselves. The fact that the Malawian Government has chosen to adopt the design as the benchmark for any future house building sponsored by INGOs speaks volumes. In that regard, I want to acknowledge the work of our staff, fellow trustees and my predecessor in having the courage to make such a significant investment and move away from 'accepted wisdom' about what replacement housing, following a disaster, should look like.

The lifting of COVID restrictions meant that early in the year we were able to restart visiting our partners again, an essential part of our work. Being able to travel again has meant that we were able to carry out in-depth exploration and scoping work in two new focus countries, namely Sierra Leone and Liberia. As a result of this work, we have established formal partnerships with four new Sierra Leonean organisations and identified four Liberian organisations whose partnerships will commence in 2022/23. The war in Ukraine has led us to also focus on Europe; our Ukraine Emergency Appeal has been our most successful in recent years, raising over £1 million.

In the short time that I have been Chair of All We Can, I have come to appreciate the knowledge, experience, skills and high level of commitment our UK-based staff team, our Country Co-ordinators who diligently support us on a consultancy basis, and my fellow trustees bring to the organisation. I'm excited to be part of All We Can and will do all I can to add value to our work in the coming years.



Linbert Spencer
Chair of the All We Can Board of Trustees



Report of the Trustees

Legal Statement

We present the annual report and financial statements of the charity for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, and comply with the charity's governing document, the Charities Act 2011 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Our approach, strategy and objectives

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

Our organisation goals are to:

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

Achievements and performance

Between 1 September 2021 and 31 August 2022, 383,892 lives were directly impacted by the work of All We Can and its local partners around the world.

Through its relational approach to partnership, All We Can believes local partner organisations rooted in their local communities are best placed to achieve meaningful and long-lasting change. By helping these organisations respond to the changing needs of their communities and supporting them with organisational capacity development, training and resourcing, All We Can aims to leave a legacy of thriving, resilient partners who can continue to deliver impactful programmes long after our partnership ends. All We Can has provided long-term development support to 24 local partners in eight countries over the last year, including two new focus countries, namely Sierra Leone and Liberia, where we have carried out extensive partner scoping and validation processes. As a result, we have established formal partnerships with four new Sierra Leonean partners and identified four Liberian organisations whose partnerships will commence in the 2022/23 financial year. While no partnerships have ended this year, our Indian partner READ is in its final year of partnership, ending in November 2022. All We Can has continued to work with READ and its other partners to prepare for the future, well in advance by developing financial sustainability plans and investing in social enterprises. Even if this is still many years away, we believe it is important for partners to plan and prepare early so that when the time comes, they thrive and continue to work sustainably with their communities. Recognising the protracted nature of the Syrian and Rohingya refugee crises, we have continued to help our partners in Jordan and Bangladesh, shifting from immediate humanitarian aid support to longer-term development support.

Over the following pages, you will discover how All We Can has embodied its partnership approach in all aspects of its work during the past year.

'All We Can has a unique partnership model that needs to be shared and replicated by other donors. Listening to the partners' vision and helping partners to achieve their full potential is known best by All We Can.'

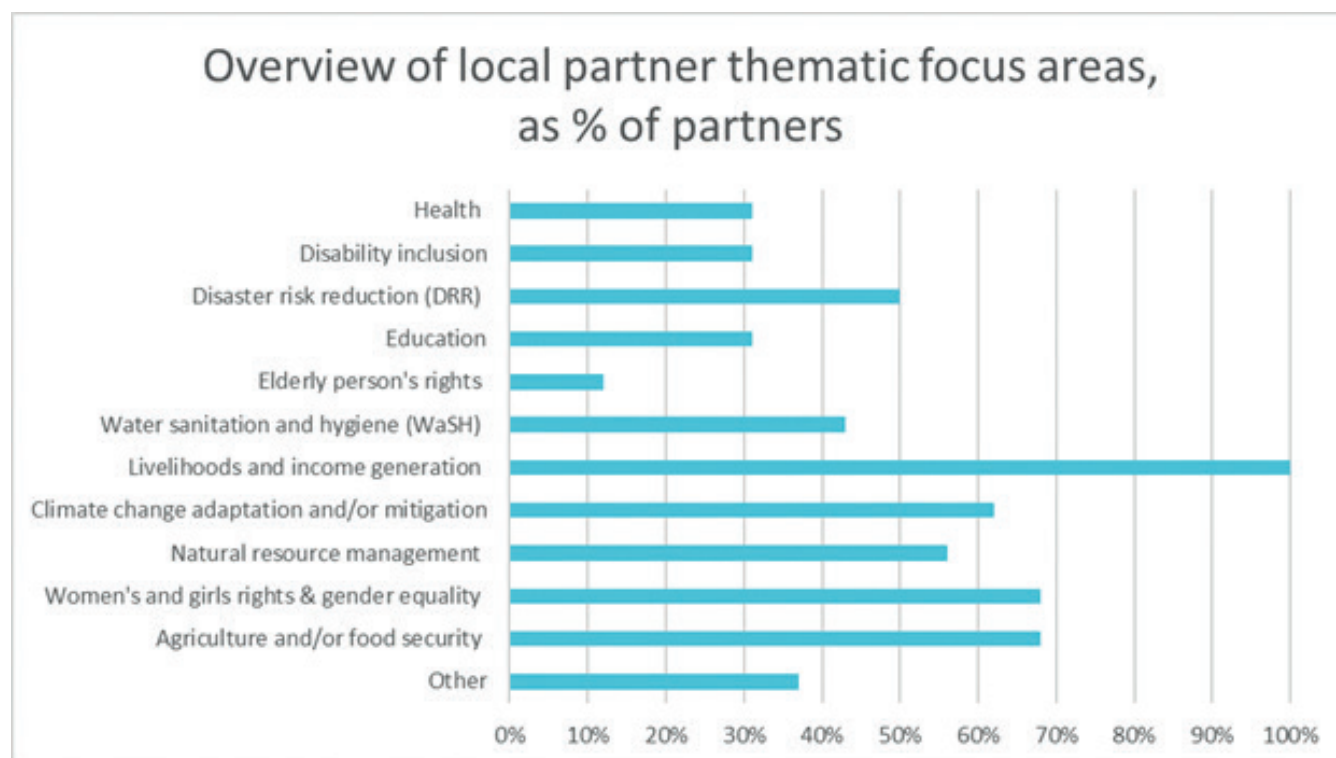
- Anonymous partner, 2022

**NUMBER OF PEOPLE
REACHED DIRECTLY:**

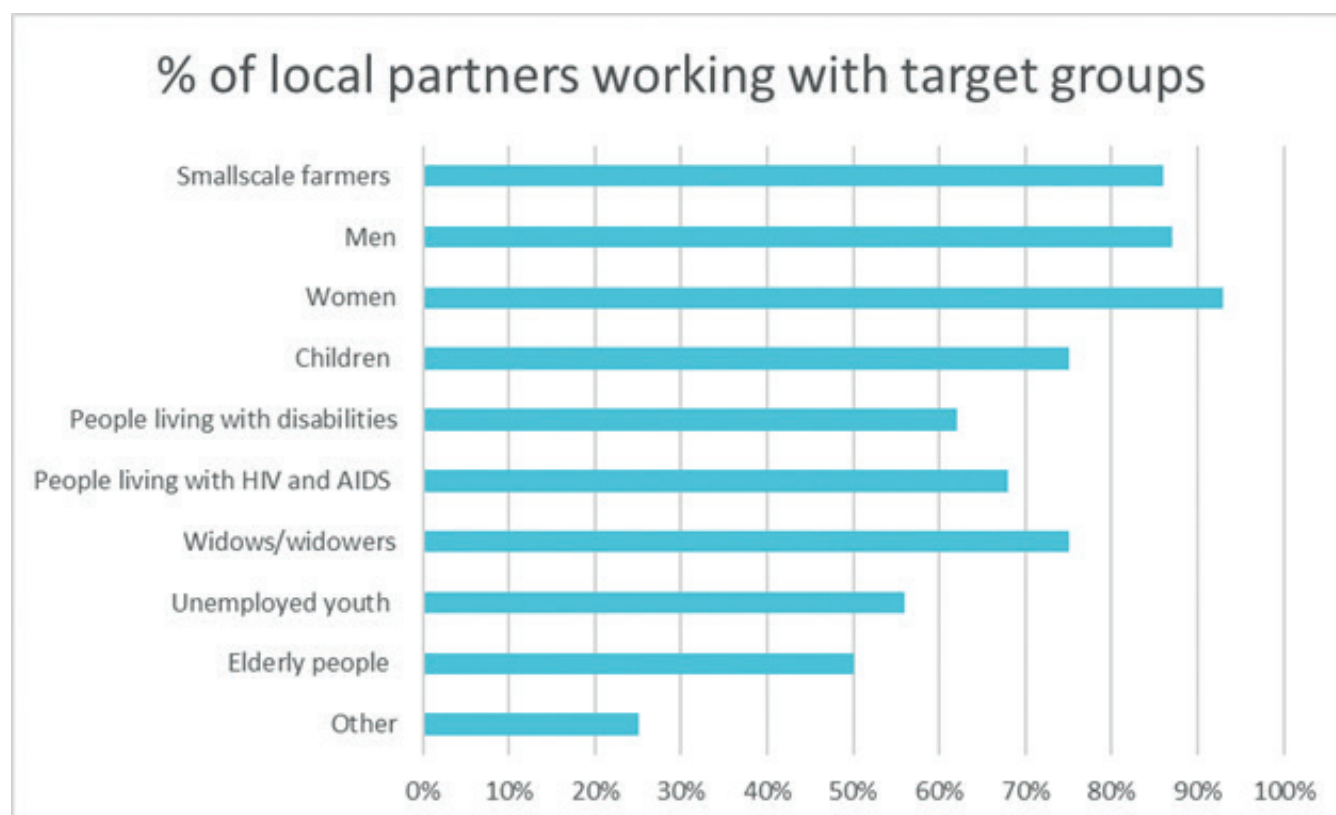
383,892

**NUMBER OF PEOPLE
REACHED INDIRECTLY:**

1,658,736



Target Groups



Supporting local partners to maximise their impact through monitoring, evaluation and learning



Evidence of what is working well, and not so well, is critical for organisations to make sure the change they and their communities want to see is happening. All We Can supports partners with monitoring, evaluation and learning (MEL) capacity development as it helps partners design and implement effective programmes with their communities. Over the past year, sixty-three per cent of our partners have opted to use our flexible funding to appoint dedicated MEL staff – an increase from 50% last year, which suggests partners are to the organisation. We have supported six partners to design their programmes and MEL systems through local in-country MEL experts. We helped five partners carry out an externally facilitated mid-term review as they approached the halfway mark in their

strategies. This enabled them to take a step back, understand the progress made, and pivot where needed to maximise their impact in what remains of their own strategic periods. Building on learnings from the KoboCollect pilot in 2020/21, we helped an additional 6 partners invest in digitising their data collection, enhancing the quality of their programmatic data.

All We Can has continued to embed its own MEL system, which will enable the organisation to monitor, evaluate and learn about its approach to partnership, particularly with it heading into the halfway mark of its own strategic period. At a sector gathering in January, together with our Ugandan partner, All We Can shared how we implement MEL in a way that aligns with our relational partnership approach – providing an opportunity to reflect and learn with the broader sector.

'The salary for the MEL Officer has helped us to have a dedicated person who is the driving force behind MEL activities, and this has kept MEL activities alive in the organisation.'

– Anonymous partner survey, 2022

Working relationally with partners

Working relationally with partners, and embodying our values of love, collaboration and integrity in all that we do, remains a core priority for All We Can. With COVID restrictions lessening over the course of the year, the flexible nature of All We Can's funding has meant that partners were able to incorporate the adjustments needed into their annual operational planning to support communities grappling with the aftermath of national lockdowns. The lifting of restrictions has also meant that we have been able to start visiting partners again, including partnership visits to six countries and validation visits to prospective partners in Sierra Leone and Liberia, where All We Can is scaling up its work. These visits remain invaluable opportunities to engage and learn from one another, which was sorely missed during the pandemic. In this financial year, we have worked alongside READ (India) to leverage the final year of our partnership and ensure they are in a strong position to graduate in November 2022. Discussing and planning for exit is an increasingly important aspect of the partnership, right from the very beginning.

'We appreciate All We Can for the support and for their partnership approach, which is more nurturing to the entire organization. The approach of focusing not only on the project aspects but the entire life of the organization is amazing.'

– SMAD, Uganda (2022 Partner Feedback Survey)

All We Can Priority countries and partners 2021-22

Bangladesh	DanChurchAid (DCA)
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRRA)
	ADHENO Integrated Rural Development Association
	Alem Birhan Self Help Community Based Development Association
	Help for Persons with Disabilities Organization
India	Rural Educational Activities for Development (READ)
	Srijan Foundation
Jordan	Lutheran World Federation
Malawi	Eagles Relief and Development Programme International
	Churches Action in Relief and Development (CARD)
	Adolescent Girls Literacy +
	Foundation for Active Civic Education
Sierra Leone	Methodist Church Sierra Leone
	Pikin to Pikin Movement
	Advocacy Movement Network (AMNet)
	Mamie Foundation
Uganda	Sustainable Multi-sectoral Actions for Development (SMAD)
	First African Bicycle Information Organisation (FABIO)
	Concern for Children and Women Empowerment (COFCAWE)
Zimbabwe	Centre for Gender and Community Development in Zimbabwe (CGCDZ)
	Health Education Food Organisation (HEFO)
	Local Initiatives and Development Agency (LID Agency)
	Zubo Trust
	Methodist Development and Relief Agency (MeDRA)

'The Partnership with All We Can has made us a better organization that drives it's agenda with sustainability in mind.'

- FABIO, Uganda (2022 Partner Feedback Survey)

'The partnership among us and All We Can is a healthy professional relationship and the best handholding support towards growth and development of our organisation, as well as community simultaneously. All We Can is one of the best agencies who respect and accepts the needs and requirements of community in terms of addressing the issues to bring into a greater CHANGE towards sustainable development, self-independent and innovative learning.'

- Anonymous partner survey respondent

Word cloud showing partner responses to 'What benefits (if any) has being in partnership with All We Can over the last year brought your organisation?'



To what extent do you agree or disagree: "Over the last 11 months, our partnership with All We Can has been based on shared vision and values, competence, integrity, inter-dependence, trust and open communication"



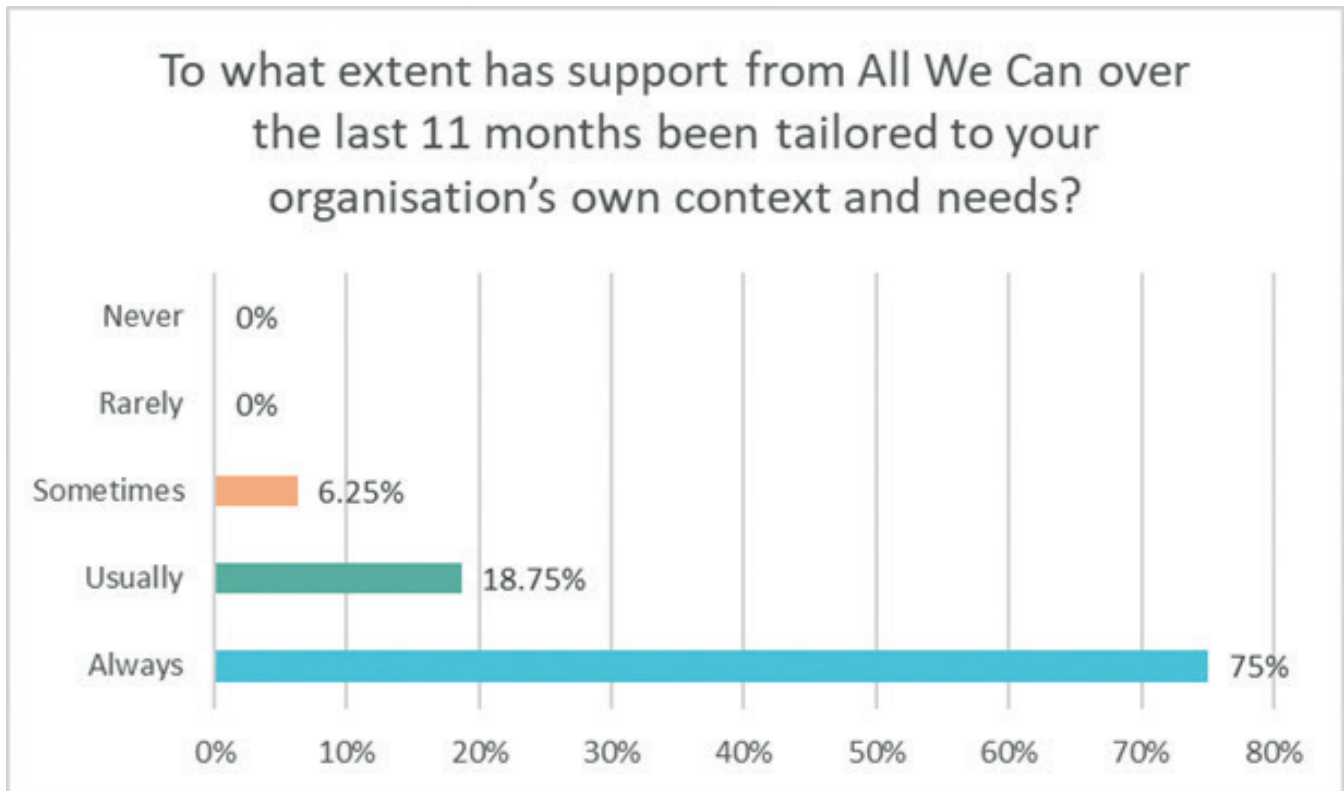
■ Strongly agree ■ Agree ■ Disagree ■ Strongly disagree

Agile, efficient and relational funding and grant making

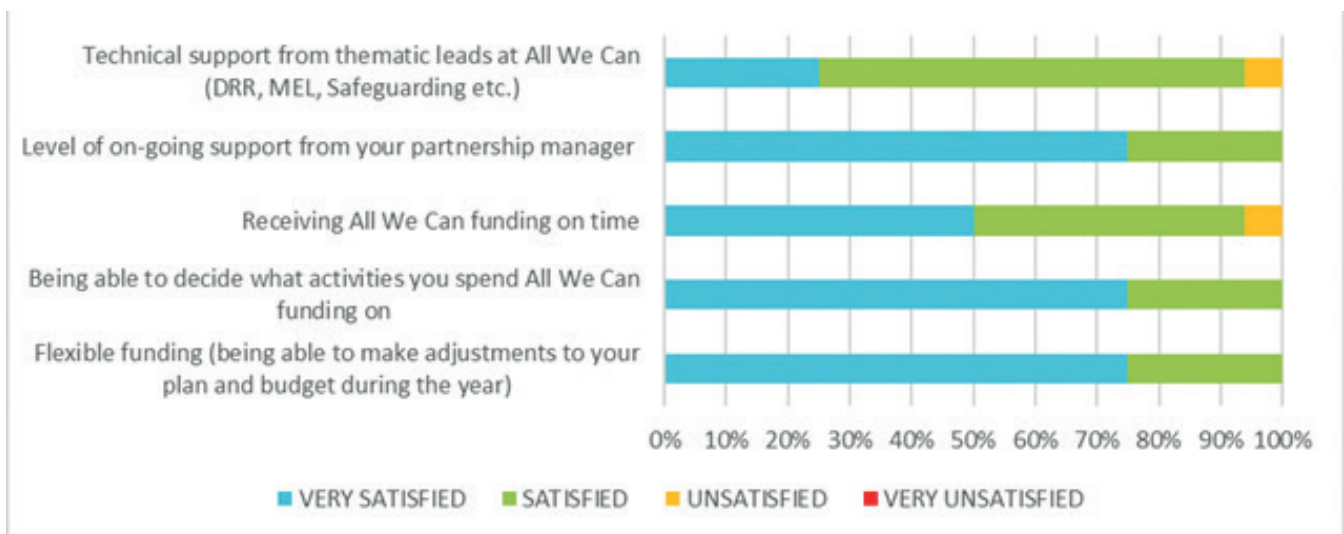
From the results of our annual Anonymous Partner Survey, 100% of participating partners reported satisfaction with the flexibility of the funding they receive; this flexibility enables partners to adapt their grants during the year in response to shifting needs and situations that might arise in-country. These adjustments are always communicated and explored together with Partnership Managers, as we walk alongside partners operating in shifting contexts. Partners also continue to have ownership, deciding with the communities they support what activities to spend funding on and what they will report to All We Can on. Partners reported they were either 'very satisfied' (50%) or 'satisfied' (43.75%) that they had received funding on time. The following chart captures partner responses to the extent to which support from All We Can over this period has been tailored to their organisation's own context and needs. Overall, this is positive, and we will continue to strive to improve in this area.

Based on partner feedback, All We Can have also sought to improve the user experience of our Partnership Information Management and Monitoring System (PIMMS). We have now introduced a secondary contact for humanitarian grants whereby the designated Programme Manager can now access PIMMS to upload reports and payment details in addition to the primary contact (usually the CEO/Executive Director) for the organisation.

Graph: Extent to which partners (as % of total portfolio) report All We Can's support over the last year has been tailored to their organisation's own context and needs



Graph: % of partners reporting satisfaction or dissatisfaction with aspects of their All We Can partnership



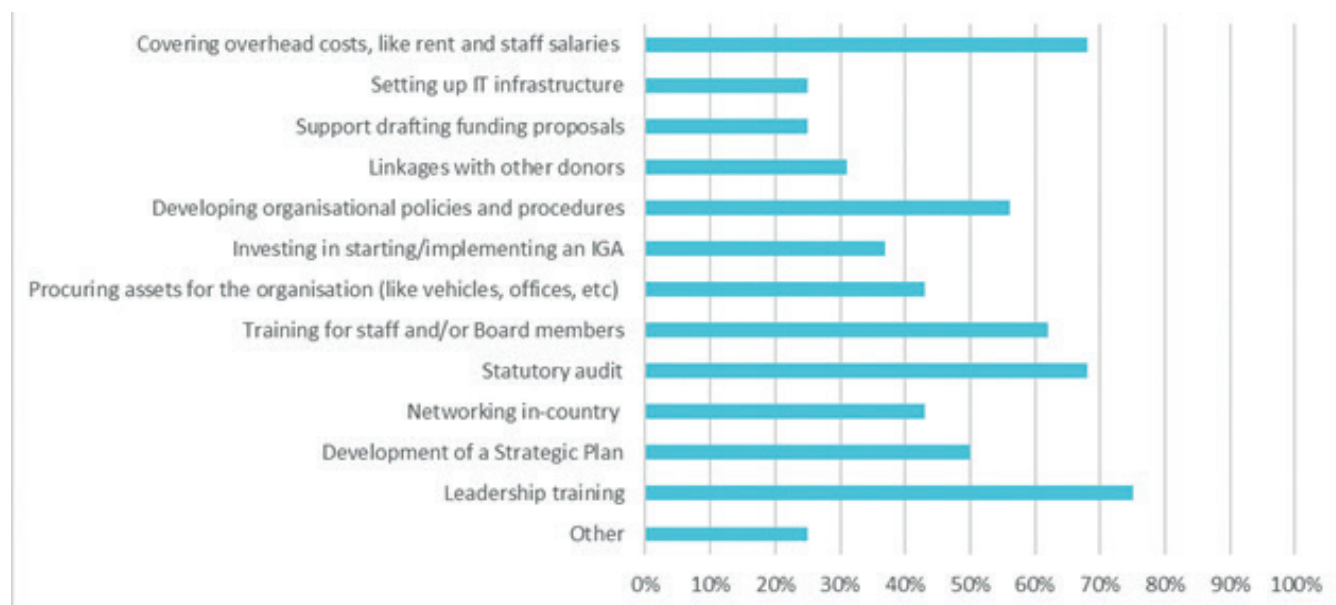
Supporting our partners' capacity development



Guided by their five-year Strategic Plans, partners identify their own individual organisational capacity development priorities each year. Aside from supporting their specific needs through annual grants, we also provide partners ongoing capacity development support. Their feedback enables us to focus on four aspects of organisational capacity: leadership, governance, financial sustainability and impactful programmes. In terms of leadership, All We Can has supported the 22 members of senior management of all our partners in Uganda, Malawi and Zimbabwe to undertake an extended professional leadership training programme facilitated by the EASUN Centre for Organizational Learning in Tanzania. A similar, shorter programme for governance is planned for partner Board members and executive directors. Meanwhile, All We Can

is engaging all partners in developing a Financial Sustainability Strategy and Plan, linked to their strategic plans, which will guide fundraising agendas and inform capacity needs to support the long-term sustainability of these organisations, even after our partnership ends. The main interest and focus, alongside suitable grant funding – particularly unrestricted grants – is in developing income-generating activities for the organisation through, for example, office or rental facilities and social enterprises that also align with their vision and mission. Our work supporting partners to become more financially sustainable organisations has also involved helping them with their own institutional fundraising efforts, through collaborating on funding applications, including to the European Union and the Guernsey Overseas Aid & Development Commission, as well as developing and writing their own proposals to trusts, foundations and corporates.

Graph: Partners (as % of total portfolio) using the organisational development (OD) support activities available to them, per OD activity



ChurchCAN

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

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

The Methodist Church in the Caribbean and Americas (MCCA)

All We Can is supporting the MCCA with the implementation of their Unified Strategic Direction (USD) Strategy. This year marked the first year of the USD implementation. The MCCA have undertaken activities including compiling a safeguarding policy across six Districts, establishing a Disaster Risk Management Fund and developing use guidelines, fundraising training for clergy and laity, and purchasing items to improve the efficiency and security of the Connexional Office. In June, we facilitated an Annual Reflection and Planning Workshop with the MCCA Steering Committee in Port of Spain, Trinidad. In this workshop the MCCA reflected on the first year of implementation, including successes and challenges and identifying any "low-hanging fruit" for the remainder of the year, and planning for the second year of implementation.

Church of North India (CNI)

The CNI works in 16 Districts, reaching over 80% of the country. The early stages of the pandemic really affected the work of the CNI; a lack of digital communication resources prevented the church from ministering to people during the nationwide lockdowns. All We Can has supported the church to invest in digitising the way it works to enhance its reach. In 2022, All We Can's support enabled 28 pastors to be trained in financial management, career counselling for youth and how to use digital resources to strengthen the church and the role of the pastor. One pastor commented that 'through just one smartphone we have been able to connect a whole group of people to another church facilitating ministry online'. These pastors have also provided career counselling to 350 young people.

Methodist Church in Sierra Leone (MCSL)

The past year was marked by significant transformative change within the MSCL. In order to better supervise and coordinate the implementation of its 2018-2023 Strategic Plan and improve decision-making processes, the Conference Office of the MSCL went through a team restructure and established a Steering Committee. The MSCL also undertook a review process of some of its key organisational documents (i.e. constitution, finance manual, policies) to reinforce its governance structure. Additionally, with All We Can support, the MSCL was able to strengthen the capacity of its finance, MEL and fundraising departments through training, procuring equipment and installing new software, thus facilitating processes and making it easier for the organisation to track and demonstrate its impact.

Methodist Church of Southern Africa (MCSA)

All We Can, through its ChurchCAN programme, has continued exploring partnership with the MCSA. In September 2020, All We Can facilitated a vision-casting exercise with the Northern Free State and Lesotho Synod (NFS&L), where it was agreed to engage an OD consultant to assist the MCSA and NFS&L in undertaking a comprehensive church-wide organisation assessment (OA) to kick-start its strategic planning process. Unfortunately, this process has been severely constrained by the COVID-19 pandemic and resulting leadership transitions. A meeting with the new leadership has been planned for October 2022 to rekindle this process.

Walking alongside our partners during protracted crises

In our commitment to supporting refugees, we have been working with our partners to address Syrian refugee needs in Jordan since 2015 and to respond to the Rohingya refugee influx in Bangladesh since 2017. Recognising the protracted nature of these crises, we have shifted position from giving humanitarian aid to more of a long-term development focus. During the past year, All We Can has supported the Lutheran World Federation of Jordan daycare centre, which provides educational and psychosocial support activities to three to five-year-old Syrian children in Zaatari Refugee Camp. We also held a sewing workshop to teach Syrian women how to generate income by making face masks, baby baskets, clothes and school uniform for households in need, thus benefitting the wider community. In Bangladesh, we helped DanChurchAid (DCA) develop self-learning kits in English and Burmese for female Rohingya learners with low literacy and numeracy levels – alongside regular support from Rohingya volunteer teachers, themselves mentored by host community teachers. DCA also designed its first Teacher Professional Development curriculum for female Rohingya teachers.

Working together during humanitarian emergencies

All We Can launched our most successful appeal in recent years, raising more than £1 million for the Ukraine Emergency Appeal. The table below captures the main grants provided to our International Humanitarian Action Partners in 2021–22. In total to date, we have provided £333,549 in funding. We are currently in conversation with our partners as to how additional funding will be spent over the coming winter months (insulation materials, solid fuels, electric stoves, coats and blankets) and have agreed to ring-fence £350k for the longer-term recovery interventions.

We also responded to the impact of Cyclone Ana in Malawi, which caused widespread flooding in January this year. Disappointingly, this disaster had little media attention in the UK. However, we were able to raise funding through major donors and trusts and foundations to help all four of our local development partners support the communities to recover. In total, we provided £46k in response to this emergency.

All We Can continued to support World Renew with their response and recovery programme in Haiti following the earthquake in August 2021. Unfortunately, due to the challenging operating context, including the security situation and access constraints, World Renew made a difficult decision to postpone operations until the next financial year. We continue to walk in partnership with World Renew, as they seek to help local communities recover from the effects of the earthquake.

Country	Emergency Type	Partner	Response Activities	Project Participants ¹	Response period
Ukraine	Conflict	Medair	Psychosocial Support (PSS): support for mental health professionals Support for healthcare centres (medicines/medical equipment/PPE) NFI kits (core hygiene kits, static home kits, displaced kits, relief items) Water, Sanitation and Hygiene (WASH) transit kits	8,761	15/03/2022 to 31/12/2022
Ukraine	Conflict	DCA	Flexible Small Grants (FSGs) to community-based crisis responders (i.e. a shelter, a food and hygiene item distribution centre, a PSS programme, and shelter and food provision for the winter months)	2,250	01/06/2022 to 28/02/2023
Ukraine	Conflict	LWF	Multi-purpose cash assistance for families Emergency medical kits or cash assistance for medical expenses Food assistance Child comfort kits Mental health and psychosocial support Child Safe Space (CSS)	3,818	15/06/2022 to 14/12/2022
Ukraine	Conflict	World Mission Fund	Support UMC congregations housing Ukrainian refugees Refurbishment of apartments in UMC Warsaw to house refugees/displaced people Transporter van to bring aid to Ukraine	150	01/06/2022 to 31/08/2022
Malawi	Cyclone Ana (fast onset)	AGLIT+	Food items (maize flour, beans and cooking oil), sanitary and hygiene items, shelter material and mosquito nets	744	01/04/2022 to 31/05/2022
Malawi	Cyclone Ana (fast onset)	Eagles	Procurement and distribution of sorghum and millet seed through community seed bank Post-harvest management training	4,036	01/08/2022 to 31/12/2022
Malawi	Cyclone Ana (fast onset)	FACE	Food items (maize flour, soya pieces, beans and cooking oil), water purification and school learning materials	6,864	01/08/2022 to 30/09/2022
Malawi	Cyclone Ana (fast onset)	CARD	Goat Pass-on scheme (replacing lost livestock) Rehabilitation of irrigation scheme damaged by flooding Dyke construction through "cash for work" to support HH procurement items lost during flooding and to protect irrigation scheme (linked to DRR).	731	01/08/2022 to 31/10/2022

¹ Project participants at the time grant was approved (forecasted). Actual project participants may differ depending on change in context, which will be informed through progress and final reports.

Partnering with communities in Disaster Risk Reduction (DRR)



In 2021–22 we celebrated the completion of the pilot Build Back Better Initiative (BBBI) in Malawi. Five flood-resilient houses were constructed in two different communities. Recipients of the properties were chosen by the communities themselves: those identified as the most vulnerable following Cyclone Idai. Although there was a delay in completion, it was important to ensure the properties were built to withstand cyclones and their associated wind speed, rainfall and flooding, and be well ventilated for rising temperatures. In the aftermath of Cyclone Ana, it was reported that all 10 houses withstood this hazard, thereby fulfilling their purpose in reducing disaster risk. The designs have been recognised by the Government of Malawi as an example of best practice of resilient-housing construction.

We also continued to support partners to embed disaster risk reduction in their programmes:

- ▶ In Zimbabwe, MeDRA trained three Village Civil Protection Committees in Disaster Risk Management (DRM), focusing on preparedness, mitigation and adaptation. Topics included Understanding of DRM, Participatory Vulnerability and Capacity Assessments and Early Warning Systems. The DRM Plan is to be owned by the communities themselves.
- ▶ In Zimbabwe, LID Agency has been supporting local communities to develop disaster emergency response mechanisms. Community Based Disaster Risk Management Plans are then linked to the Civil Protection Unit at District Level, which is the authority responsible for disaster preparedness and response.
- ▶ In Malawi, FACE is helping 20 rural communities conduct disaster simulation drills. FACE is also undertaking training on how to conduct Participatory Vulnerability and Capacity Assessments with 40 Village Civil Protection Committee members. Another partner in Malawi, Eagles, is undertaking DRM and Climate Change Adaptation training with church and community representatives.

Case Study

Malawi Build Back Better Initiative

'I never thought I would get such an honour of having a modern and strong house and it seems as a dream'

Ellena Yobe is a 73 year old single mother from Mbenje, Nsanje District,

As a small-scale farmer, Ellena depends on the produce from her small garden to feed the family.

In 2019 Malawi experienced the impact of Cyclone Idai. People lost their lives and many people were left homeless. Ellena was among those people who were heavily affected. Her house collapsed while food items and household utensils were washed away.

Seeking to support the most vulnerable households whose houses had been damaged or collapsed due to Cyclone Idai, All We Can, in partnership with CARD and FACE, conducted a feasibility study and engaged in a Build Back Better Initiative, resulting in the construction of 10 flood resilient houses. Through community participation, Ellena was chosen to receive one of these houses.

'I never thought I would get such an honour of having a modern and strong house and it seems as a dream' Ellena commented when she saw the house at the completion stage. Now the house is completed and handed over to her.

Life for Ellena Yobe has been transformed due to resilient house where she stays without fear of being washed away by floods; a house which does not leak and provides peace of mind.



Case Study

Cyclone Ana

Alicia is a 19-year-old learner at Masanduko Literacy Center, Masanduko. She is married and has a daughter named Lioness.

Masanduko is one of the communities worst hit by the floods caused by Cyclone Ana. Because of its location, topography and soil, small rivers easily swell up, which leads to flooding.



'I will be able to feed my baby and family and we won't have to miss a meal.'

When Alicia tells her story, you get the feeling that her story is not just her story but a story for the rest of the community, too.

'It had been raining nonstop for days. It just wouldn't stop,' says Alicia, carrying Lioness.

'I couldn't even find dry wood to make a fire, not that we had any dry ground anyway.' Later, Alicia realised she had lost a lot more to the floods. All her household utensils, like buckets and pots, were gone. Blankets and other clothing were either drenched or had been washed away.

Her crushing moment came when she realised what little maize flour she had in the house was completely wet. Her whole family depended on that maize flour; her baby depended on that maize flour. There were days after the floods when she had to prioritise the needs of her baby at the expense of her own. There were days when her baby had to miss a meal or two.

When AGLIT+, with financial aid from All We Can, came to support, the need to help Alicia and the rest of the community could not be overemphasised. The cyclone had dealt a huge blow to an already vulnerable community.

Like the other 300 adolescent girls, Alicia was provided with maize flour, beans and cooking oil, as well as bars of soap, to meet their basic needs as they wait for the next harvest. They were also given other items like mosquito nets and plastic sheets.

'I will be able to feed my baby and family and we won't have to miss a meal,' says Alicia during one of the distributions.

Like Alicia and the other adolescents and households, the food items won't only help them survive the devastating effects of the floods, but enable them to concentrate on their functional literacy classes.

Even though the relief items went a long way in helping, the need is still there. For people like Alicia, uncertainty about availability of food still threatens their livelihoods and, furthermore, their ability to attend the functional literacy classes provided by AGLIT+. [Credited to AGLIT+.]

What are we learning from what's not working so well?

An important part of our annual reflection and learning with partners is finding out what we can do to be a better partner to the organisations we walk alongside. While partners appreciate the unrestricted nature of funding they receive from All We Can, there are occasionally delays in receiving this funding. Sometimes delays are due to partners submitting reports late – which is an important part of being accountable – but sometimes it's because of delays on our side. Partners have shared that this can have significant impact on their programme work. We recognise the importance of ensuring timely grant payments to our partners and are continually striving to improve our Partnership Information Management and Monitoring System – by generating payment requests through this system, auto-generating MoUs and annual partnership agreements based on the annual plans partners develop, and automatically sending reminders to Partnership Managers and partners alike about upcoming deadlines.

Partners have also shared with us that they would like to see more opportunities for shared learning and further support in the technical areas of safeguarding, monitoring, evaluation and learning (MEL), disaster risk reduction (DRR) and organisational financial sustainability. To this end, we will be facilitating the formation of 'communities of practice' (CoP), a platform owned and organised by partners who decide the scope and goal of the CoP and share challenges and solutions with one another. We hope that the Walking Together in Partnership Conference taking place in Malawi in October 2022 will be a springboard for these CoPs and help keep the conversation and learning going among our partner network. We will also continue to encourage partners to make use of the unrestricted funding available to them and, alongside the work they do in line with their strategies, include partner to partner learning visits and exchanges as well as investing in office space and social enterprises that can strengthen their organisational financial sustainability – this is critical for organisations to be more resilient in the face of the ever-changing institutional donor landscape. We have also realised there is a significant process of unlearning needed in the relationship between INGOs and local partner NGOs when working in a locally led way. This is a continuous journey for both All We Can and our country partner organisations.

A steady decline in direct mailing responses led us to assess supporter preferences around responding to asks. We have this year adjusted our mailings and the first of these – Christmas 2021 – saw a record response, in income terms, against usual response rates for that season's mailing. We are applying these learnings to future mailings. For our digital communications strategy, research shows that the central part of our corporate vision – partnership and potential – was not being fully understood. We are currently redeveloping our website to prioritise our partnership model, and to coincide with this, we have a new series of films out in 2023, which unpack partnership and how it unlocks potential. We will track response and adapt.

Informing, inspiring and engaging supporters

Throughout the 21/22 year, the Public Engagement Team reflected the organisation's partnership approach, through The Next Steps campaign, introducing supporters to Shupikai, a widow taking her next steps with her community in Nkayi, Zimbabwe.

The Next Steps campaign allowed adaptive messaging in the face of ongoing COVID uncertainty in many communities where All We Can is active and reflected the reality of an important next step for many UK supporters, post COVID.

The campaign has received a strong response not only in fundraising terms – with donations raised through regular gifts, fundraising events, festivals, church services and one-off gifts – but in capturing the hearts of its supporters. The campaign has been enthusiastically embraced by all parts of the All We Can movement.

In 2021, the Public Engagement Team continued to prioritise regular giving, through the All Together regular giving programme, welcoming new supporters as repeat givers throughout the year, and keeping them updated. All We Can also continued the Partner Church initiative (with 123 churches currently signed up to the programme), as well as our popular Extraordinary Gifts Christmas Appeal.

A new approach to direct-response news was pioneered, with soft asks being included in the All We Can news, and direct mail campaigns being reviewed and adapted – with strong early response rates. The first copy of our new biannual news, Walking Together, was sent in December 2021, raising more than any of All We Can's previous Christmas appeals, and has continued to raise over £10k.

The organisational Partnership Approach to locally led development was captured on film in Malawi as part of a Public Engagement Team visit. This groundwork, for a strategy to inspire supporters around doing development in a different way, will become public in 2022.

All We Can integrated advocacy into its activities, with a team at the COP26 climate meetings in Glasgow, and development of a new partner-linked advocacy strategy. As part of the engagement with COP26, the team produced a devotional resource titled Radically Changing the Story.

Online philanthropy events have been immensely successful in terms of excellent fundraising initiatives and enabling All We Can to hear first-hand about the impact their work is making in communities. Philanthropy had a successful year in terms of breaking records, with the team securing some of their biggest gifts to date, including a £200k donation from one major donor, £120k from Methodist Insurance and over £248k from trusts and foundations.

All We Can has continued to grow its relationships with the press and media. During the 21/22 year, spokespeople for the charity featured several times on Trans World Radio, and the charity has frequently appeared online and in print in the Methodist Recorder, MET Connexion and on the Methodist Church website. Several staff members have had the pleasure of speaking on Premier Christian Radio, at Bond and other sector events, at the Methodist Conference and at regional events. All We Can has been keenly involved in the Bond network.

Structure, governance and management

COVID-19 Adaption

Our work has continued to be adaptive and flexible in the "shifting sands" created by the ongoing COVID-19 pandemic. We remain mostly remote in our working situations, while being intentionally connected in our team culture. The team meets in London once a month for training and development. The pandemic, as well as uncertainty about our physical office premises, will likely mean that remote working will continue some time into 2023.

We are mindful that the pandemic is still very much at its peak in many of the countries we serve – and so we will ensure that the flexibility and support matrix driven by our partnership approach continues to be focused on what is needed most in our partner communities. In our annual partner survey, 81% of local partners, whose programmes are being severely impacted by COVID-19, 'strongly agree' or 'agree' that 'All We Can played a role in our organisation's ability to navigate COVID-19 and related challenges over the last 12 months'. In fact, READ, one of our local partners in India, shared in our annual survey that 'for a grassroots organization, not responding to the real needs of the community results in the loss of trust and relevance with the community. Without All We Can, we could not (have) addressed the dire need of communities' livelihoods (which) emerged due to COVID'.

We also continue to do all we can to advocate for vaccine equity and to highlight the need for a shared approach to science, vaccines and the resources and economic support needed to recover from the ongoing effects of the pandemic globally.

Health and Safety

The pandemic has seen All We Can staff primarily working from home, with a core team at Methodist Church House to process incoming post. This and the planned office move from Methodist Church House has meant the annual health and safety audit has not taken place, but All We Can has continued to liaise with Peninsula Business Safe on the health and safety practices in place for staff and volunteers working from home. Risk assessments have been undertaken and additional office and IT equipment has been supplied to staff and volunteers where required/appropriate.

Great emphasis has also been placed on good mental health for staff and volunteers. We introduced pro-active initiatives during this very challenging time – regular check-ins with staff/volunteers working from home, weekly online 'Headspace' (time out for mental relaxation/reflection) – promoted our 24-hour Confidential Employee Assistance Programme and Confidential Counselling Services, and our periodic online social gatherings.

All We Can has continued to be a part of Peninsula Business Safe's health and safety COVID-19 awareness programme, with access to webinars and interactive online discussions. In addition, All We Can has sought advice and followed recommendations relating to good working from home practices, risk assessments and how staff can best approach the easing of restrictions.

All We Can kept in constant contact with the Facilities Team at Methodist Church House during its closure to ensure strict hygiene rules (including PPE) and stringent health and safety guidance were being followed. The Facilities Team has been excellent in its ongoing maintenance of the building and its services during this period (lift operating, water quality testing/periodic flushing, electrical checks, air conditioning reports, in-house vending machine/water cooler points closed, disposing of out-of-date consumables, and so on).

All We Can continues to be committed to high standards of workplace health and safety (at our offices in Methodist Church House and in the homes of our staff and volunteers).

Team and Culture

Maintaining and continuing to build a positive team culture remains a key objective for the management of the organisation, along with employee well-being. Despite the challenges of remote working, the team has worked hard to foster a positive, relational working culture. We were delighted to be able to physically meet monthly from March onwards, to undertake training, development and team-building activities.

Equality, Diversity and Inclusion

Equality, Diversity and Inclusion remains a vital focus of our efforts towards good governance. There have been a number of further staff training opportunities, and accountability and conversations have continued throughout our governance and leadership meetings. We have held a number of online gatherings and used a dedicated space on our intranet to explore issues of inclusion in greater depth and on an ongoing basis. Revised and more inclusive recruitment practices are now embedded in our processes, and we remain committed to enabling and encouraging even greater diversity in our governance, staff team and culture. The Chair of our Board has led two team days on this subject, with a further session planned for 2023.

Trustees

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

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

Safeguarding



All We Can remains committed to safeguarding and equipping our partners with the knowledge, skills and tools needed to reach the highest safeguarding standards. By promoting a strong organisational consciousness and culture of safeguarding within All We Can and our partner organisations, we aim for every individual impacted by our work to remain free from harm, abuse, neglect and exploitation.

All We Can has been engaging in a number of initiatives together with our partners and the communities that we work with to promote safer cultures within their organisations and to increase their safeguarding knowledge and practices. In a recent partner survey, 33% of our partners agreed they had received safeguarding capacity development support which enhanced their

community-level safeguarding practices. One local partner commented that the support has 'improved our ability to respond to safeguarding cases within our communities. This is critical because our programmes have a direct impact on children and other vulnerable persons. We now have established safeguarding committees which are supporting communities'. Another partner mentioned that the support has 'increased community awareness on safeguarding'.

We wrote to all our partners to encourage them to report on any previously unreported incidents involving inappropriate behaviour or actions by All We Can Staff members or in relation to the work we have done together. We also asked if any of their own staff had been involved in safeguarding incidents, whether employed by All We Can or not.

One incident was reported within one of our international partner communities. All We Can provided technical and financial support to our partner organisation to facilitate a thorough response to the incident and offer psychosocial support to the victim, who is now safe. The perpetrator was arrested. The response enabled our partner to support local schools in enhancing their own safeguarding practices, and in raising community awareness of safeguarding and encouraging new community-based approaches to address issues of child abuse.

No incidents of All We Can impropriety were reported, and all partners stated they had not been aware of or subjected to any incident involving an All We Can staff member or a staff member of their own. All partners indicated their commitment to safeguarding and their desire to continue to improve their own policies and practices, as well as to promote safer cultures within their organisations.

All We Can also provides accredited safeguarding training to all trustees, staff and volunteers as well as its international partners. Training updates are carried out at a minimum of every 3 years. This year All We Can has provided safeguarding training for key staff and all partner organisations based in Ethiopia.

All We Can remains a member of the Inter-Agency Misconduct Disclosure Scheme – a scheme initiated to prevent and address the consequences of sexual harassment and sexual exploitation and abuse in the humanitarian and development sector by sharing misconduct data with recruiting organisations and previous employers. Safeguarding remains a permanent agenda item in all Board and Senior Leadership Team meetings, and All We Can regularly promotes safer culture and best practice at our team gatherings.

Staff Remuneration Policy and Performance Management

In our commitment to be good stewards of the resources entrusted to us, All We Can reiterates its commitment to ensuring it is able to pay its staff a fair and appropriate salary. This enables us to attract and retain people with the right skills and therefore have the greatest impact in delivering our objectives. All We Can actively invests in staff learning and self-development so that they may contribute effectively to its mission, and ensures Staff Performance Reviews actively identify individual and team learning and development needs. The significant increase in online learning during the pandemic has given staff access to a wide range of online learning and development opportunities which may not have otherwise been accessible.

Pay Review Process

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

The management of our finite finances has once again shown that we are highly professional in our recording and efficient in our use of the precious funds we receive from donors. We have set ourselves key classes of expenditure, which are reported monthly. Importantly, as detailed below, we regularly review the “principal risks” for ourselves and our partners and have put in place a risk management framework that is monitored by both the Senior Leadership Team and the trustees.

Principal Risks and Uncertainties

Because All We Can has chosen to work with local NGO (non-governmental organisations) and church partners in some of the most underserved and remote places in the world, we need to be mindful of the associated risks. In addition, our Christian principles and Methodist connection, along with our relatively small size, means there are inherent risks. We are committed to managing the risks effectively by identifying mitigation plans that are defined according to the organisation's various functions. The five key risks are assessed on their likelihood and potential impact, along with the mitigation strategies in place to manage them. The trustees are ultimately responsible for risk management approval – a tri-annual review by the Finance and Audit Committee, Programmes and Partnerships Committee (PPC), Public Engagement Committee and Governance Committee. The Board approves the risk management policy annually (designed to manage rather than eliminate risk) with the Senior Leadership Team, to ensure day-to-day risks are managed through agreed systems and procedures.

In considering our identified risks and mitigations, the continuing impact of COVID-19 required we maintain an additional consideration across all areas of our risk register. Whilst sometimes hard to quantify, predict and track the risk of COVID-19 in our work, we made and applied some overarching considerations. These included:

- ▶ potential for disruption to our operational functions as an organisation
- ▶ limited travel to visit and engage directly with partners
- ▶ potential for localised restrictions hindering work in our partner countries
- ▶ impact of COVID-19 in the countries where we work
- ▶ impact on the well-being and productivity of All We Can staff working remotely, or on their physical health and exposure to catching COVID-19
- ▶ risk of data management and processes having less physical scrutiny due to remote working
- ▶ risk of remote-working All We Can staff experiencing technology failure during their work with overseas partners.

1. Financial sustainability

Risk:

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

Mitigation in place:

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

2. Human resources

Risk:

An effective, committed and flexible staff team is crucial for successfully implementing our strategy. We must provide valuable and constructive leadership and management, because if we do not look after our staff's well-being, our strategy implementation could be significantly compromised and our reputation damaged. Key person dependency is a risk if responsibility is placed on a sole member of staff.

Mitigation in place:

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

3. Regulatory compliance

Risk:

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

Mitigation in place:

- ✓ We have staff responsible for ensuring compliance with key legal and regulatory requirements including safeguarding, whistleblowing and conflict of interest
- ✓ The Finance and Audit Committee of the Board, with the support of the Director of Finance and Resources, ensures compliance with legal and accounting requirements
- ✓ The Public Engagement Committee of the Board, with the support of the Director of Public Engagement, ensures compliance with regulatory requirements and standards relating to fundraising, data protection and public engagement
- ✓ The trustees, with the support of the Senior Leadership Team, ensure employment law compliance by using an independent HR organisation to monitor regulatory requirements

4. Working with partners

Risk:

Our approach to development and reducing poverty is to work with independent, self-governed local NGO and church partners based in the communities in which they operate. These partnerships are critical to achieving our goals, but working with others could compromise our plans, funding and reputation. There are risks associated with this – especially in the challenging situations in which they function, which have worsened as a result of the COVID-19 pandemic – such as misuse of funds, lack of sustainability, lack of accountability and inability to deliver effective programmes.

Mitigation in place:

- ✓ Assigning a dedicated Partnership Manager to walk alongside each partner, with routine communications and visits, where possible. Virtual-only approach to partner communications during pandemic and local lockdowns
- ✓ Planning and defining a capacity development and organisational development process before funding is agreed, to include leadership governance controls, HR, finance and monitoring processes
- ✓ Conducting regular partner monitoring and organisation audits
- ✓ Identifying local fundraising opportunities for partners to develop self-sufficiency
- ✓ A Programmes and Partnerships Committee of the Board to review progress

5. Reputational risk

Risk:

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

Mitigation in place:

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

Administrative Details

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

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

Appointments to the Board are approved by the Methodist Council on the recommendation of the existing Board, following a selection process that involves a skills audit and advertisement for trustees with the appropriate expertise. Appointments are normally for a six-year period.

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

Charity name: The Methodist Relief and Development Fund

Known as: All We Can

Charity registration no: 291691 England and Wales

Principal office: 25 Marylebone Road, London NW1 5JR, UK

Website: www.allwecan.org.uk

Trustees: Linbert Spencer (Chair) from 03/05/22

Louise Brooke-Smith (Chair) – end of term 02/05/22

Philip Crosby – resigned 16/12/22

Warren Downey ³

Jennifer Evans ²

Hanna Ferguson ²

Richard Griffiths ¹

Ali Johnson ³

Robert Mahoney ⁴ – end of term 14/11/22

Anne Mpendo ⁴

Natalie Newton ³

Geoffrey Park ¹

Christopher Sutton ² (Vice Chair)

Robert Varley ⁴

Holly Wilkinson ³

Sahr Yambasu ²

Jongi Zihle ²

Senior Leadership: Graeme Hodge: Chief Executive

Angela Zamaere Smith: Director of Programmes and Partnerships

Stephen Adams: Director of Public Engagement

David Fletcher: Director of Finance and Resources

Auditor: Haysmacintyre LLP

10 Queen Street Place, London EC4R 1AG

Bankers: The Co-operative Bank

80 Cornhill, London EC3V 3NJ

HSBC Bank plc

4–8 Victoria Street, London SW1H 0NJ

Custodian trustees: Trustees for Methodist Church Purposes

Central Buildings, Oldham Street, Manchester M1 1JQ

Investment managers: Central Finance Board of the Methodist Church

9 Bonhill Street, London EC2A 4PE

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 the finance policy to the Board and ensures the existing finance policy is implemented. This committee also oversees systems, controls and processes that may have an impact on the charity's ability to meet its objectives. It makes sure effective external audit arrangements are in place, that adequate risk analysis and risk management processes are functioning and that the charity complies with all aspects of the law, relevant regulations and good practice.
- ▶ The Programmes and Partnerships Committee defines, develops, guides and monitors All We Can's strategy, policies and practice with regard to programmes, implementing partnerships and grant making, in line with its overall purpose and strategy.
- ▶ The Public Engagement Committee is responsible for all matters relating to voluntary income generation, marketing communications and church and faith-based engagement. It ensures there is a framework of accountability for examining and reviewing all systems, methods and relevant regulation and good practice in relation to public engagement activities.

Volunteers

All We Can's public engagement work relies on the support of a network of around 300 volunteers, who champion All We Can's resources in their churches and communities, in worship, in small group conversations, for fundraising ideas, at events and in personal devotions. All We Can's volunteer speakers speak in churches and share the stories of people around the world taking their next steps as they emerge from the impacts of lockdowns and the COVID pandemic.

Due to hybrid working, which has been in place for much of the team throughout the 21/22 financial year, All We Can has unfortunately been unable to accommodate office volunteers. However, All We Can has benefitted from the extraordinary range of talents and skills its supporters have shared during the year.

Connected Charities

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

Y Care International is not consolidated on the grounds that both All We Can and Y Care International are ultimately controlled by the Methodist Church in Great Britain ("MCB"), a charity registered in England and Wales with charity number 1132208. The accounts of both are included in the consolidated accounts of the MCB.

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

Fundraising Performance and Expenditure Against Future Income

Fundraising Performance

Amidst an uncertain and changing fundraising climate, All We Can's Public Engagement Team have sought to continually innovate, invest in a forward-thinking digital approach, and bring supporters ever closer to the work of our local partners in communities across the globe. Unlike the previous year, the team have been able to visit churches, festivals and community events, and have used this to draw in an active and engaged regular audience.

All We Can is featured as the key charity campaign partner for three Christian conferences: ECG in Scarborough, Cliff Festival in Derbyshire and Lionheart Festival on the Isle of Wight.

All We Can's Harvest Appeal in 2021 was a success, recruiting 88 new regular givers.

All We Can's appeal for emergency response to the conflict in Ukraine raised over £1m and the Public Engagement Team created worship and prayer resources, social media updates and thank you mailings to support this appeal.

The tactics and channels used throughout the 21/22 year included direct mail, email, social media, the All We Can website, speaking engagements, events, church appeals, virtual fundraising and training events, community fundraising, sponsored events, engagement with high-net-worth individuals, and applications for support from trusts and institutions.

All We Can does not use third-party companies to fundraise for its work. All We Can continues to abide by the Code of Fundraising Practice and is registered with the Fundraising Regulator, to ensure we are meeting the highest possible standards in our fundraising approach. We are committed to operating to high standards in our supporter care and fundraising activities, seeking to operate within both the spirit and the letter of regulatory guidance and sector standards as they are issued. All We Can did not record any complaints in the 21/22 year about its fundraising, or fundraising carried out on its behalf. This complaint level is exceptionally low compared to industry averages and considering the scale of our activities. Similarly, All We Can continues to remain committed to protecting vulnerable donors across all its fundraising activities. All We Can's current fundraising practice policy details its specific approach and steps taken by staff when interacting with vulnerable donors. The charity ensures all staff are trained in how to interact with vulnerable donors, and refresher training is provided.

Financial Review

We continue to manage our finances to ensure we are best placed to deliver the highest quality impact in our charitable activities and are delighted and humbled that our total income of £4.35m, driven by donations to our Ukraine Emergency Appeal in excess of £1m, was the highest annual income ever recorded by the charity.

Statement of Financial Activities (SOFA)

The SOFA shows an overall surplus of £307k for the year (2021: £1,003k), compared to a budgeted deficit of £1,210k. There was a surplus in general reserves over target of £210k at the start of the year (see Note 18 of the financial statements), all of which was budgeted to be spent on additional activities during 2021/22. However, the level of income towards the end of the year was significantly higher than budgeted (in particular legacy income, which was £433k higher than budgeted) and this has resulted in the surplus for the year.

This surplus has enabled the trustees to maintain a number of designated funds (see Note 18 of the financial statements), leaving a surplus of £562k in general reserves, against the agreed policy, at the end of the year. This surplus is budgeted to be spent on additional fundraising and charitable activities over the coming period.

Income

Total income increased by £700k (19%) to £4,349k (2021: £3,650k), which is an extraordinary achievement in these challenging times.

Unrestricted donations and legacies income, i.e. that which is not donated for a specific country or project, decreased by £461k (16%) to £2,512k (2021: £2,973k). Donations (including Gift Aid) decreased by £67k (4%), whilst legacy income decreased by £394k (28%). We remain extremely grateful for the continued generosity of our supporters.

Restricted donations and legacies income increased by £1,172k (181%) to £1,818k (2021: £646k). Restricted donations and legacies for long-term development projects (including Gift Aid) increased by 59% to £658k (2021: £414k), while restricted donations for emergency appeals increased by 400% to £1,161k (2021: £232k) with donations being principally for the Ukraine Emergency Appeal.

Total grant income increased by £437k (88%) to £934k (2021: £497k). We were extremely pleased to continue to receive significant funding of £253k from Chiesa Valdese (Union of Methodist and Waldensian Churches) under the Italian 'Otto per Mille' arrangements.

Investment income decreased by £11k (36%) to £19k (2021: £30k).

Methodist individuals, churches and institutions remain our primary source of regular income and we are particularly grateful to the World Development & Relief Committee of the Methodist Church in Ireland, the Methodist Insurance Fund (the Allchurches Trust and Benefact Trust), Methodist Women in Britain and the World Mission Fund of the Methodist Church in Britain for their substantial support this year.

Welcome and significant support was also received from the E J Spice Charitable Trust, the David Lister Charitable Trust, The Grimitt Trust, The Amateurs Trust, The Whinell Charitable Fund, the C B and H H Taylor 1984 Trust, the North of England Temperance League, the Property Income Trust, Connexio and Notting Hill Methodist Church.

Expenditure

Total expenditure increased by £1,246k to £3,988k (2021: £2,742k).

Expenditure on charitable activities increased by 56% to £3,449k (2021: £2,207k). This represents 86.5% of total expenditure (2021: 80.5%), which compares favourably with similar organisations.

Of this, the amount spent on development activities increased by £875k (56%) to £1,563k (2021: £1,563k), driven by the loosening of restrictions caused by the COVID-19 pandemic. Expenditure on humanitarian activities increased by £335k (80%) to £754k (2021: £419k), driven by the substantial increase in emergency appeal income, principally for Ukraine. Global education costs increased by £32k (14%) to £256k (2021: £224k).

The cost of raising funds increased by £4k (1%) to £539k (2021: £535k). This represents 13.5% of total expenditure (2021: 19.5%), which again compares favourably with similar organisations.

Reserves Policy

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

The Board has agreed the policy that general reserves should be a minimum of 20% of the following year's total income budget, excluding emergency donations. The total income budget for the year ending 31 August 2023 is £2,893k, of which £138k is emergency donation income, giving a minimum general reserves level of £551k.

At 31 August 2022, the charity held total funds of £3,191k with balances of £686k of restricted funds and £1,392k of designated funds, leaving a general reserve fund balance of £1,113k, a surplus of £562k against the minimum level. This surplus has arisen primarily from legacy income being significantly higher than expected and has been allocated in the 2022-23 budget to provide additional grants and organisational development to the charity's existing partners.

The designated funds represent unrestricted monies the Board has designated for specific purposes, as detailed in Note 18 of the financial statements.

Investment Policy

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

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

Following the annual review by the Finance and Audit Committee, the Board decided not to change its investment policy to hold:

- ▶ equities in the range of 60% to 80% of the total invested and currently standing at 73.4%
- ▶ fixed interest investments in the range of 10% to 30% and currently standing at 13.1%
- ▶ property investments in the range of 0% to 20% and currently standing at 10.6%
- ▶ cash in the range of 0% to 10% and currently standing at 2.9%.

The entire equity investment is held in the Epworth Climate Stewardship Fund. This fund helps tackle the ongoing climate emergency by investing in companies that will help transition to a lower carbon economy and encourages those companies to take meaningful action to reduce the risk of climate change. The fund has a low carbon footprint and does not invest in companies that extract or refine fossil fuels. This is just one of the many ways in which we are working to mitigate the impact of climate change on the people we serve in some of the world's poorest communities.

Surplus cash is held in the Deposit Fund of the Central Finance Board of the Methodist Church, which also meets the ethical standards of the Methodist Church.

Grant-making Policy

The Chief Executive, with the Director of Programmes and Partnerships, will decide (based on the approved annual strategy, work plan and budget) the number and level of grants provided to the charity's partners. A rationale for each grant and resource allocation is available for examination by trustees along with the relevant financial and project monitoring and reporting agreement. The Programmes and Partnerships Committee will review and approve any development or humanitarian relief grant proposal identified by staff or the committee as high risk or requiring a higher level of governance scrutiny.

The amount the Chief Executive can authorise without PPC approval on behalf of the Board is to a maximum of £100k for each annual development grant and £200k for each humanitarian relief grant, subject in all cases to any such expenditure being in line with the agreed budget for the year, as amended from time to time.

Development Grants

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

Humanitarian Relief Grants

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

These policies are reviewed each year.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

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

- ▶ select suitable accounting policies and then apply them consistently
- ▶ observe the methods and principles in the applicable Charities SORP
- ▶ make reasonable and prudent judgements and estimates
- ▶ state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

Statement as to disclosure to our auditors:

In so far as the trustees are aware at the time of approving our Trustees' Annual Report:

- ▶ There is no relevant information – information needed by the auditor in connection with preparing their report – of which the charity's auditor is unaware.
- ▶ The trustees, having made enquiries of fellow trustees and the charity's auditor that they ought to have individually taken, have each taken the steps they are obliged to take as trustees to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees' Annual Report is approved and authorised for issue and signed on their behalf by:



Linbert Spencer
Chair of the All We Can Board of Trustees

Date 24 January 2023

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

Opinion

We have audited the financial statements of The Methodist Relief and Development Fund (operating as All We Can) for the year ended 31 August 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom accounting standard, including Financial Reporting Standard 102 – the Financial Reporting Standard applicable in the UK and Republic of Ireland (the United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of the net movement in funds for the year then ended
- ▶ have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice
- ▶ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Trustees' responsibilities for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 33, the trustees are responsible for the preparation of the financial statements and for being satisfied they give a true and fair view, and for such internal control as the trustees determine necessary to prepare financial statements free from material misstatement, as a result of fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ▶ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate
- ▶ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

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

Other information

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

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

Matters on which we are required to report by exception

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

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

Use of our report

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

Haysmacintyre LLP

17/02/2023

Haysmacintyre LLP
Statutory Auditors
10 Queen Street Place
London EC2R 1AG

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

All We Can
Statement of Financial Activities
For the year ended 31 August 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	2,511,949	1,818,391	4,330,340	2,973,423	646,481	3,619,904
Investments	3	19,016	-	19,016	29,842	-	29,842
Total income		2,530,965	1,818,391	4,349,356	3,003,265	646,481	3,649,746
Expenditure on:							
Raising funds	5	538,593	-	538,593	535,373	-	535,373
Charitable activities							
Development	5	1,745,981	692,723	2,438,704	1,290,177	273,043	1,563,220
Humanitarian	5	240,556	513,782	754,338	222,180	197,292	419,472
Global Education	5	255,871	-	255,871	223,961	-	223,961
Total expenditure on charitable activities		2,242,408	1,206,505	3,448,913	1,736,318	470,335	2,206,653
Total expenditure	5	2,781,001	1,206,505	3,987,506	2,271,691	470,335	2,742,026
Net (losses)/gains on investments	14	(54,398)	-	(54,398)	95,335	-	95,335
Net income/(expenditure)		(304,434)	611,886	307,452	826,909	176,146	1,003,055
Transfers between funds	17	228,383	(228,383)	-	34,458	(34,458)	-
Net movement in funds		(76,051)	383,503	307,452	861,367	141,688	1,003,055
Reconciliation of funds:							
Total funds brought forward		2,581,147	302,340	2,883,487	1,719,780	160,652	1,880,432
Total funds carried forward		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487

All We Can

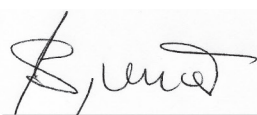
Balance Sheet

As at 31 August 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Fixed assets							
Intangible fixed assets	13	7,233	-	7,233	11,573	-	11,573
Investments	14	625,036	-	625,036	678,734	-	678,734
Total fixed assets		632,269	-	632,269	690,307	-	690,307
Current assets							
Debtors	15	616,228	524,541	1,140,769	714,606	-	714,606
Cash at bank and in hand		1,515,927	161,302	1,677,229	1,357,226	302,340	1,659,566
Total current assets		2,132,155	685,843	2,817,998	2,071,832	302,340	2,374,172
Liabilities							
Creditors: Amounts falling due within one year	16	(259,328)	-	(259,328)	(180,992)	-	(180,992)
Net current assets		1,872,827	685,843	2,558,670	1,890,840	302,340	2,193,180
Total net assets		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487
The funds of the charity							
Restricted income funds	17	-	685,843	685,843	-	302,340	302,340
Unrestricted designated funds	18	1,392,233	-	1,392,233	1,776,573	-	1,776,573
Unrestricted general funds	18	1,112,863	-	1,112,863	804,574	-	804,574
Total charity funds		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487

The notes on pages 38 to 50 form an integral part of these financial statements

Approved and authorised for issue by the Board of Trustees on 24 January 2023 and signed on their behalf by:



Chair

All We Can

Cash Flow Statement

For the year ended 31 August 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net movement in funds (per Statement of Financial Activities)		307,452	1,003,055
Adjustments for:			
Amortisation of intangible fixed assets	13	4,340	4,340
(Gains)/losses on investments	14	54,398	(95,335)
Income from investments	3	(19,016)	(29,842)
Increase in debtors	15	(426,163)	(113,249)
Increase/(decrease) in creditors	16	78,336	(112,044)
Net cash generated by / (used in) operating activities		(653)	656,925
Cash flows from investing activities			
Dividends/interest from investments	3	19,016	29,842
Proceeds from sale of investments	14	13,300	56,098
Purchase of investments	14	(14,000)	(81,007)
Net cash provided by / (used in) investing activities		18,316	4,933
Change in cash and cash equivalents in the year		17,663	661,858
Cash and cash equivalents at the beginning of the year		1,659,566	997,708
Cash and cash equivalents at the end of the year		1,677,229	1,659,566
Analysis of cash and cash equivalents		£	£
Cash in hand		1,677,229	1,659,566
Total cash and cash equivalents		1,677,229	1,659,566

Notes to the financial statements for the year ended 31 August 2022

Note 1 - Accounting policies

a) Scope and basis of the preparation of the financial statements

All We Can ("the charity") is a public benefit entity for the purposes of FRS 102 and therefore the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the SORP').

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

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

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

There has been no change to any accounting policies and no transitional adjustments.

b) Preparation of the financial statements on a going concern basis

These financial statements have been prepared on the basis that the charity is a going concern. A comprehensive review of the charity's financial performance and general reserves position is covered in the financial statements and trustees' report. Evidently, the charity has adequate financial resources and is able to manage business risks. The planning processes, including financial projections, take into consideration the prevailing economic climate and its potential impact on the various sources of income and planned expenditure. The trustees have looked at least twelve months ahead and are satisfied that the charity has adequate resources to continue in operational existence for the near future and there are no material uncertainties that call into doubt the charity's ability to continue in operation. This review has taken into account the continuing impact of the Covid-19 pandemic.

c) Recognition of income

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

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

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

Donations

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

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

Legacies

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

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

Grants

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

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

d) Recognition of expenditure

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

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

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

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

Grants to institutions

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

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

e) Fund accounting

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

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

f) Pension costs

Pension arrangements for staff are provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC). Whilst the scheme is of the defined benefit type, it is a group scheme incorporating nine employers and shares risks between these employers, which are under the common control of the Methodist Council, the sponsoring employer. The scheme was closed to future accrual with effect from 1 June 2019.

The Schedule of Contributions for the period 1 August 2018 to 31 October 2023 states the policy for charging the cost of the plan and for determining the contribution to be paid by the charity. Full details of the scheme can be found in the Consolidated Report and Financial Statements of The Methodist Church in Great Britain (charity registration number 1132208).

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

g) Foreign currencies

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

h) Tangible fixed assets

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

i) Depreciation

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

Computer equipment over 3 years

Furniture and fittings over 5 years

j) Intangible fixed assets and amortisation

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

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

k) Investments

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

l) Value Added Tax (VAT)

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

m) Cash and cash equivalents

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

n) Financial instruments

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

Notes to the financial statements for the year ended 31 August 2022 (continued)

2. Donations and legacies	Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	£	£	£	£	£	£
Donations	1,195,657	926,180	2,121,837	1,316,422	228,983	1,545,405
Grants receivable	146,100	787,976	934,076	109,500	387,861	497,361
Legacies	1,017,413	36,000	1,053,413	1,411,750	2,074	1,413,824
Gift Aid	152,779	68,235	221,014	135,751	27,563	163,314
Total Donations and legacies	2,511,949	1,818,391	4,330,340	2,973,423	646,481	3,619,904

3. Investment income	Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	£	£	£	£	£	£
Central Finance Board distributions	12,349	-	12,349	28,654	-	28,654
Central Finance Board interest	6,459	-	6,459	962	-	962
Other interest	208	-	208	226	-	226
Total Investment income	19,016	-	19,016	29,842	-	29,842

4. Recharge to Y Care International

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

The charge for the year is analysed as follows:	£
Share of staff costs	256,270
Share of administration costs	85,655
Share of communications costs	39,660
Share of fundraising costs	41,252
Total share of costs	422,837

Notes to the financial statements for the year ended 31 August 2022 (continued)

5.1 Analysis of total expenditure 2022	Raising funds	Development	Humanitarian	Global Education	2022 Total
	£	£	£	£	£
Grants to institutions (Note 9)	-	1,127,089	501,854	-	1,628,943
Foreign exchange (gain)/loss on grants (Note 8)	-	23,329	13,442	-	36,771
Partner development	-	630,443	-	-	630,443
Staff costs (Note 10)	287,315	538,266	145,853	146,358	1,117,792
Office cost	32,180	-	-	-	32,180
Communications and marketing	239,920	90,465	90,465	115,090	535,940
Share of support costs (Note 6)	109,585	193,569	62,688	62,432	428,274
Recharge to Y Care International (Note 4)	(130,407)	(164,457)	(59,964)	(68,009)	(422,837)
Total expenditure	538,593	2,438,704	754,338	255,871	3,987,506

5.2 Analysis of total expenditure 2021	Raising funds	Development	Humanitarian	Global Education	2021 Total
	£	£	£	£	£
Grants to institutions (Note 9)	-	813,181	236,031	-	1,049,212
Foreign exchange loss on grants (Note 8)	-	(17,070)	674	-	(16,396)
Partner development	-	202,096	-	-	202,096
Staff costs (Note 10)	277,948	443,450	133,828	157,620	1,012,846
Office cost	36,048	-	80	-	36,128
Communications and marketing	155,007	17,708	17,708	29,425	219,848
Share of support costs (Note 6)	66,370	103,855	31,151	36,916	238,292
Total expenditure	535,373	1,563,220	419,472	223,961	2,742,026

6. Analysis of support costs	2022 Total	2021 Total
	£	£
Rent and service charge	50,729	-
IT cost	118,924	34,426
Software amortisation	4,340	4,340
HR and training	26,471	20,003
Recruitment	30,374	4,939
Printing, postage and stationery	14,124	5,898
Telephone	7,879	2,086
Small capital and equipment maintenance	44,254	9,403
Bank charges and fees	10,830	4,103
Legal and professional fees	19,496	14,603
Outsourced services and fulfilment	1,839	65,942
Subscriptions	7,410	6,622
Insurance	20,085	12,690
Travel and subsistence	10,682	(1,317)
Other office costs	9,901	1,914
Governance costs (Note 7)	50,936	52,640
Total support costs	428,274	238,292

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

7. Analysis of governance costs	2022 Total	2021 Total
	£	£
Trustee recruitment	16,800	439
Audit fees (Note 12)	16,740	15,120
Legal & professional fees	13,760	33,505
Trustee meetings and expenses	3,282	3,576
Subscriptions	354	-
Total governance costs	50,936	52,640

Notes to the financial statements for the year ended 31 August 2022 (continued)

8. Grants payable	2022	2021
	£	£
Grants payable brought forward	(45,040)	(234,967)
Grants to institutions (Note 9)	(1,628,943)	(1,049,212)
Foreign exchange gain/(loss)	(36,771)	16,396
Grant payments	1,666,119	1,222,743
Grants payable carried forward (Note 16)	(44,635)	(45,040)

9.1 Grants to institutions - Development	2022	2021
	£	£
Ethiopia Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	35,000	30,000
Ethiopia Adheno Integrated Rural Development Association (Adheno)	61,702	65,999
Ethiopia Alem Birhan Self Help Community Based Development Association (Alem Birhan)	46,700	36,300
Ethiopia Help for People with Disabilities Organisation (HPD-O)	35,001	55,000
Malawi Adolescent Girls Literacy Plus (AGLIT+)	45,000	25,000
Malawi Churches Action in Relief and Development (CARD)	75,910	76,099
Malawi Eagles Relief and Development Programme International	65,000	30,000
Malawi Foundation for Active Civic Education (FACE)	40,000	30,000
Sierra Leone Methodist Church of Sierra Leone (MCSL)	35,000	22,686
Uganda Sustainable Multi-Sectoral Actions for Development (SMAD)	61,490	35,000
Uganda Concern for Children and Women Empowerment (COFCAWE)	58,000	36,997
Uganda First African Bicycle Information Organisation (FABIO)	66,594	40,160
Uganda Methodist Church in Uganda (MCU)	-	(16,291)
Zimbabwe Centre for Gender and Community Development (CGCDZ)	41,768	33,000
Zimbabwe Health Education Food Security Organisation (HEFO)	53,500	50,000
Zimbabwe Local Initiatives and Development Agency (LID)	50,000	84,000
Zimbabwe Methodist Development & Relief Agency (MeDRA)	73,992	69,988
Zimbabwe Zubo Trust (Zubo)	48,881	39,378
Total Africa	893,538	743,316
Bangladesh DanChurchAid	33,000	30,665
India Church in North India	36,022	-
India Rural Education Activities for Development (READ)	62,669	-
India Srijan Foundation (Srijan)	-	4,000
Jordan The Lutheran World Federation (LWF)	33,000	30,000
Total Asia	164,691	64,665
Caribbean Methodist Church in the Caribbean and the Americas (MCCA)	68,860	5,200
Total Caribbean	68,860	5,200
Total Grants to Institutions - Development	1,127,089	813,181

Notes to the financial statements for the year ended 31 August 2022 (continued)

9.2 Grants to institutions - Humanitarian		2022	2021
		£	£
Cameroon	Nkong Hill Top Common Initiative Group (NADEV)	-	16,217
Cameroon	Presbyterian Church in Cameroon (PCC)	-	4,630
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	-	4,200
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	10,000	-
Malawi	Churches Action in Relief and Development (CARD)	16,000	-
Malawi	Eagles Relief and Development Programme International	10,000	-
Malawi	Foundation for Active Civic Education (FACE)	10,000	-
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	-	13,992
Uganda	Concern for Children and Women Empowerment (COFCAWE)	17,919	-
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	-	13,227
Total Africa		63,919	52,266
Bangladesh	DanChurchAid (DCA)	-	50,000
India	Church in North India	-	23,000
India	Church of South India Synod	-	15,000
India	Henry Martyn Institute	10,380	15,012
India	Rural Education Activities for Development (READ)	-	30,289
Lebanon	World Renew	-	8,464
Total Asia		10,380	141,765
Haiti	Eglise Methodiste d'Haiti (EMH)	-	13,000
Haiti	The Salvation Army	15,554	-
Haiti	World Renew	78,452	29,000
Total Caribbean		94,006	42,000
Ukraine	DanChurchAid (DCA)	100,000	-
Ukraine	Mediterranean Hope (FCEI)	13,549	-
Ukraine	The Lutheran World Federation (LWF)	100,000	-
Ukraine	Methodist Church In Britain (WMF)	60,000	-
Ukraine	Medair UK	50,000	-
Ukraine	United Methodist Church Ukraine	10,000	-
Total Europe		333,549	-
Total Grants to institutions - Humanitarian		501,854	236,031
Total Grants to institutions		1,628,943	1,049,212
10. Staff costs		2022	2021
		£	£
Salaries		1,043,179	833,656
National insurance		110,298	84,732
Increase/(decrease) in accrued holiday pay		8,515	(2,192)
Pension costs - defined contribution scheme (unrestricted)		60,344	61,302
Pension costs - defined contribution scheme (restricted)		28,519	16,605
Death in service & critical illness cover		30,496	18,743
Total staff costs		1,281,351	1,012,846

The average number of staff employed during the year was 25.3 (2021: 20.5).

Notes to the financial statements for the year ended 31 August 2022 (continued)

10. Staff costs (continued)

The key management personnel comprise the trustees, the Chief Executive, the Director of Programmes, the Director of Public Engagement and the Director of Finance & Resources. The total employment benefits including employer pension contributions of the key management personnel were £316,460 (2021: £294,993).

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

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

	2022	2021
Total emoluments in the range:		
£60,000 - £69,999	-	2
£70,000 - £79,999	2	1
£80,000 - £89,999	1	-

Pension arrangements

For the year to 31 August 2022, pension arrangements for staff were provided by two separate schemes.

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

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

Volunteers

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

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

11. Expenses reimbursed to Trustees	2022	2021
	£	£
Expenses in connection with travel to board and committee meetings	1,863	-
Number of trustees reimbursed	11	-

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

12. Auditor remuneration	2022	2021
	£	£
Statutory audit fees	16,320	15,540
Statutory audit fees over/(under) accrual	420	(420)
Other services	6,270	720
Total auditor remuneration	23,010	15,840

Notes to the financial statements for the year ended 31 August 2022 (continued)

13. Intangible fixed assets

	£
Software	
At cost	
At 1 September 2021	21,700
Additions during the year	-
Total	21,700
Amortisation	
At 1 September 2021	10,127
Charge for the year	4,340
Total	14,467
Net book value as at 31 August 2022	7,233
Net book value as at 31 August 2021	11,573

14. Investments

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

	2022 £	2021 £
CFB Corporate Bond Fund	84,496	101,686
CFB Property Fund	68,330	72,103
Epworth Climate Stewardship Fund	472,210	504,945
Total investments	625,036	678,734

	£	£
Fair value at 1 September	678,734	558,490
Additions	14,000	81,007
Disposals	(13,300)	(56,098)
Net gain on disposals	1,397	549
Net unrealised investment gains/(losses)	(55,795)	94,786
Fair value at 31 August	625,036	678,734

	£	£
Historic cost	581,746	578,520
Unrealised gains	43,291	100,214
Fair value at 31 August	625,037	678,734

15. Debtors	2021 £	2020 £
Prepayments and accrued income	1,033,729	643,582
Gift Aid receivable	2,591	29,873
Other debtors	104,449	41,151
Total	1,140,769	714,606

Notes to the financial statements for the year ended 31 August 2022 (continued)

16. Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	62,793	25,534
Methodist Church in Great Britain (Note 19)	253	-
Grants payable (Note 8)	44,635	45,040
Accrued pension contributions	11,629	9,716
Accruals	140,018	100,702
Total	259,328	180,992

17.1 Restricted funds 2022	Balance 01.09.21	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.22
	£	£	£	£	£	£
Development						
Bangladesh	-	13,899	(12,231)	(1,668)	-	-
Caribbean	20,877	65,814	(72,211)	(10,403)	-	4,077
Ethiopia	-	176,281	(112,643)	(21,154)	-	42,484
India	42,615	15,041	(48,669)	(6,919)	-	2,068
Jordan	-	19,186	(16,883)	(2,303)	-	-
Lesotho	30,000	-	-	(3,600)	-	26,400
Malawi	2,520	70,621	(64,666)	(8,475)	-	-
Sierra Leone	27,310	40,000	(59,212)	(8,077)	-	21
Uganda	14,263	43,401	(52,211)	(5,208)	-	245
Zimbabwe	4,895	97,994	(91,131)	(11,758)	-	-
Legacy to be allocated	-	36,000	-	-	-	36,000
Partner Training & Development	92,797	79,623	(162,866)	(9,554)	-	-
	235,277	657,860	(692,723)	(89,119)	-	111,295
Humanitarian						
Coronavirus Appeal	28,043	3,345	(29,192)	(401)	(1,795)	-
Emergency Relief Fund	-	1,509	-	(181)	(1,328)	-
Haiti Earthquake	39,020	101,675	(94,005)	(12,201)	-	34,489
Malawi Storm Ana	-	48,312	(45,637)	(5,798)	3,123	-
Pakistan Floods	-	1,000	-	(120)	-	880
Ukraine Emergency	-	1,004,690	(344,948)	(120,563)	-	539,179
	67,063	1,160,531	(513,782)	(139,264)	-	574,548
Total restricted funds	302,340	1,818,391	(1,206,505)	(228,383)	-	685,843

Other transfers represent the transfer of funds received after an appeal is closed that are re-allocated in accordance with the terms of the original appeal.

17.2 Restricted funds 2021	Balance 01.09.20	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.21
	£	£	£	£	£	£
Development						
Bangladesh	-	4,780	(4,686)	(94)	-	-
Caribbean	21,892	5,200	(5,515)	(700)	-	20,877
Ethiopia	-	54,552	(54,442)	(110)	-	-
Guatemala	(128)	-	113	15	-	-
India	1,820	40,000	700	95	-	42,615
Jordan	-	10,804	(9,507)	(1,297)	-	-
Lesotho	29,336	-	585	79	-	30,000
Malawi	-	52,311	(59,023)	(1,211)	10,443	2,520
Sierra Leone	11,616	40,000	(21,391)	(2,915)	-	27,310
Uganda	13,659	24,585	(23,851)	(130)	-	14,263
Zimbabwe	11,930	89,326	(96,026)	(335)	-	4,895
Partner Training & Development	-	92,797	-	-	-	92,797
	90,125	414,355	(273,043)	(6,603)	10,443	235,277
Humanitarian						
Beirut Explosion Appeal	5,455	4,201	(8,598)	(504)	(554)	-
Coronavirus Appeal	54,629	140,647	(150,356)	(16,877)	-	28,043
Cyclone Idai Appeal	10,443	-	-	-	(10,443)	-
Haiti Earthquake Appeal	-	77,262	(28,970)	(9,272)	-	39,020
Rohingya Fire Appeal	-	10,016	(9,368)	(1,202)	554	-
	70,527	232,126	(197,292)	(27,855)	(10,443)	67,063
Total restricted funds	160,652	646,481	(470,335)	(34,458)	-	302,340

Notes to the financial statements for the year ended 31 August 2022 (continued)

17. Restricted funds (continued)

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

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

18.1 Unrestricted funds 2022	Balance 01.09.21 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.22 £
Designated funds						
Fixed assets fund	11,573	-	(4,340)	-	-	7,233
Legacy equalisation fund	795,000	-	-	-	-	795,000
Programmes & partnerships fund	700,000	-	(210,000)	-	-	490,000
Public engagement fund	120,000	-	(70,000)	-	-	50,000
Staff transition and development fund	50,000	-	(50,000)	-	-	0
Relocation and IT equipment fund	100,000	-	(50,000)	-	-	50,000
	1,776,573	-	(384,340)	-	-	1,392,233
General funds						
General reserves	804,574	2,530,965	(2,819,498)	(54,398)	651,220	1,112,863
Total unrestricted funds	2,581,147	2,530,965	(3,203,838)	(54,398)	651,220	2,505,096

18.2 Unrestricted funds 2021	Balance 01.09.20 £	Income £	Expenditure £	Investment gain £	Transfers £	Balance 31.08.21 £
Designated funds						
Fixed assets fund	15,913	-	(4,340)	-	-	11,573
Legacy equalisation fund	-	795,000	-	-	-	795,000
Programmes & partnerships fund	-	700,000	-	-	-	700,000
Public engagement fund	-	120,000	-	-	-	120,000
Staff transition and development fund	-	50,000	-	-	-	50,000
Relocation and IT equipment fund	-	100,000	-	-	-	100,000
	15,913	1,765,000	(4,340)	-	-	1,776,573
General funds						
General reserves	1,703,867	1,238,265	(2,267,351)	95,335	34,458	804,574
Total unrestricted funds	1,719,780	3,003,265	-2,271,691	95,335	34,458	2,581,147

Designated fixed assets fund

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

Legacy equalisation fund

This fund was set up during the financial year 2020-21 to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. For the financial year 2021-22, unrestricted legacy income was significantly higher than budgeted, resulting in no release of funds being required during the year.

Programmes & partnerships fund

This fund was set up during the financial year 2020-21 both to expand the geographical spread of our charitable activities and to assist with the capacity development of partners in those new countries. The fund comprised £150k to cover grant payments to Y Care International for the development of new partners, £300k for grant payments to these new partners, £100k for the expansion of the charity's activities into two new countries and £150k for a face-to-face partner conference to include both existing and new partners. The £450k relating to payments to Y Care International has been carried forward, the £100k relating to new countries has been released to cover the expansion of the charity's activities in Liberia and Sierra Leone, and £110k relating to the partner conference has been released to cover advance payments for the conference, which took place in October 2022.

18. Unrestricted funds (continued)

Public engagement fund

On 1 September 2021, the charity entered into an agreement with Y Care International to provide, inter alia, fundraising services on its behalf. This fund was set up in 2021-22 to allow the charity to both re-engage with the Y Care supporter base and to expand the range and volume of supporters. The fund comprised £50k for the initial re-engagement with the existing supporter base, £40k for the roll-out of the charity's Next Steps campaign to this supporter base and £30k for website and branding enhancements. It is expected that all expenditure against this fund will be incurred in the 2021-22 financial year. £50k has been released during the year to cover the initial re-engagement and £20k to cover the first phase of the website and branding enhancements, leaving a balance carried forward of £50k.

Staff transition and development fund

The agreement with Y Care International requires the charity to provide all programme support, fundraising and administrative services for the merged operation and this necessitated both a restructure of existing staff and the recruitment of new staff. This fund has been released to cover recruitment and training costs incurred in this regard during the year.

Relocation and IT equipment fund

The fund was set up during 2020-21 to cover office relocation and IT equipment costs. The charity's IT function was separated from the services provided by the MCB Connexional Team during the year and £50k has been released from the fund to cover the costs associated with the purchase of new IT equipment. The relocation of the charity's office has not yet taken place and the balance of £50k has been retained to cover the relocation costs associated with the move, scheduled for the 2023-24 financial year.

General reserves

General reserves are those unrestricted funds in hand, over and above those set aside for designated purposes. There was no change to the reserves policy during the year, which states that general reserves should be a minimum of 20% of the following year's income budget, excluding emergency donations. The total income budget for the year ended 31 August 2023 is £2,893,000, of which £138,000 is emergency donation income, giving a minimum general reserves figure of £551,000. The general reserves at 31 August 2022 of £1,112,863 reflect a surplus of £561,863 (2021: £209,574), which will be allocated to the charity's partner grant and organisational development activities over the coming year.

19. Related parties and ultimate parent undertaking

On 1 September 2021, the charity took control of Y Care International, a charitable company with charity number 1109789 and company number 3997006. Y Care International works through partnership alongside global YMCA neighbours most impacted by disasters, poverty and injustice to enable flourishing and resilient communities. Y Care International is not consolidated on the grounds that both All We Can and Y Care International are ultimately controlled by The Methodist Church in Great Britain ("MCB"), charity number 1132208, and the accounts of both are included in the consolidated accounts of MCB.

A summary of the financial statements of Y Care International for the year ended 31 August 2022 is as follows:

		£
Statement of Financial Activities	Total income	1,086,220
	Total expenditure	745,880
	Net movement in funds	340,340
	Total funds brought forward	503,995
	Total funds carried forward	844,335
Balance Sheet at 31/8/22	Current assets	1,199,900
	Current liabilities	179,982
	Liabilities over one year	175,583
	Net assets	844,335
Charity Funds at 31/8/22	Restricted funds	66,127
	Unrestricted designated funds	221,290
	Unrestricted general funds	556,918
	Total funds	844,335

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

During the year the charity:

- received recharged costs from Y Care International of £422,837 (2021: £nil); and
- made payments of recharged costs to Y Care International of £73,191 (2021: £nil)

The balance due from Y Care International at 31 August 2022 was £104,449 (2021: £nil).

The balance due to Y Care International at 31 August 2022 was £1,420 (2021: £nil)

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

During the year the charity:

- received restricted grant income of £200,000 (2021: £85,200) from MCB; and
- received donations of £1,560 (2021: £nil) from MCB; and
- made payments to MCB in respect of (a) serviced office and other costs incurred by MCB on behalf of the charity of £72,518 (2021: £29,925), and (b) reimbursement for the charity's staff costs of £1,114,729 (2021: £882,059). The balance due to MCB at 31 August 2022 was £253 (2021: £nil).

During the year the charity received donations from trustees of £2,684 (2021: £3,040).

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