



2022-23 ANNUAL REPORT



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

Trustees' Report and Financial Statements Year Ended 31 August 2023

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

Vision and Values

Vision

Every person's potential fulfilled.

Mission

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

Who we are

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

What we do

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

Our values

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

In summary, our guiding values are:



Love

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



Collaboration

working together in solidarity and partnership, not control.



Integrity

personifying honesty, transparency and accountability.



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

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Message from the Chair of Trustees

ALL
WE
CAN

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

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

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

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

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

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

Chris Sutton

Chris Sutton
Chair of the All We Can Board of Trustees



Report of the Trustees

Legal Statement

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

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

Our approach, strategy and objectives

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

Our organisation goals are:

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

Achievements and performance

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

515,642

84,171

people directly benefited from programmes and humanitarian aid support provided

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

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

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

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

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

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

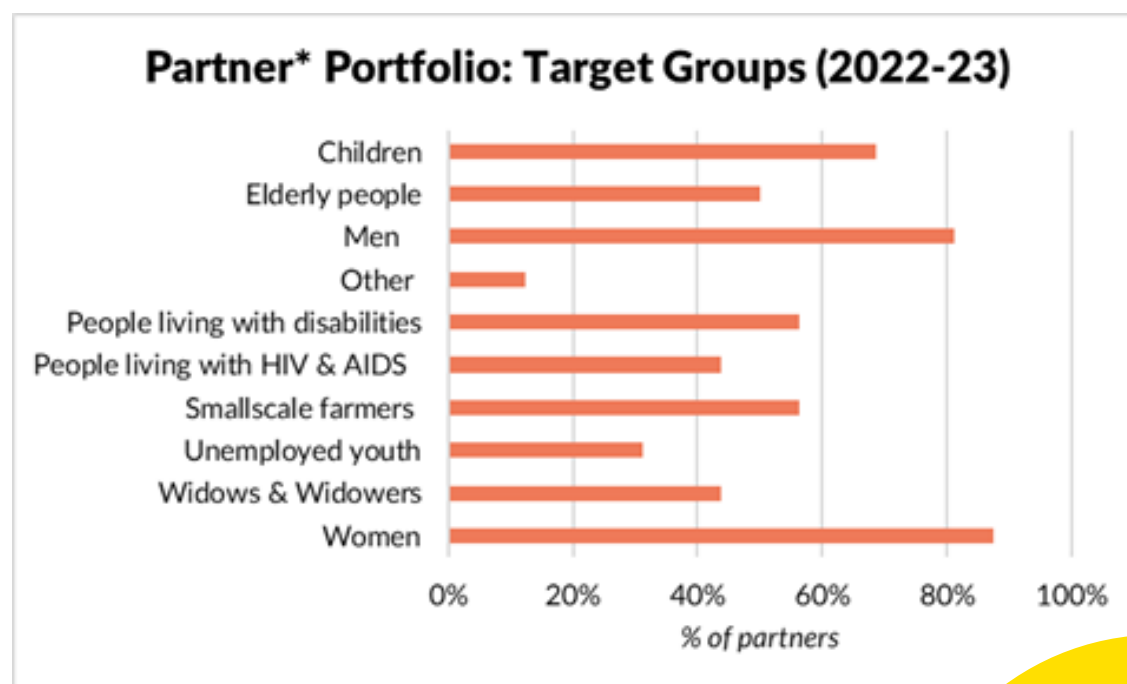
Over the following pages, you will discover how All We Can has embodied its partnership approach in all aspects of its work during the past year and how we are building on the lessons learnt this year.

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

– anonymous event feedback survey



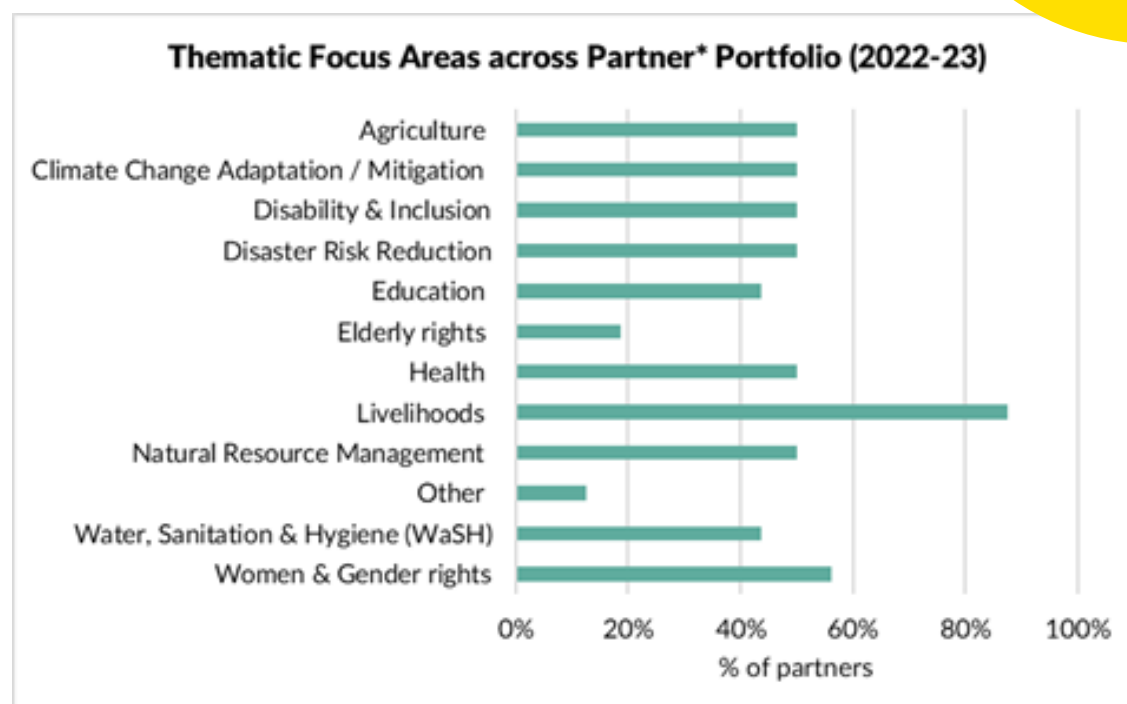
¹ cumulative total, based on results from partners most recently completed financial year



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

- Elliot, Executive Director, CGCDZ (Zimbabwe)

Partner thematic focus areas



Working relationally with partners

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

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

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



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

Agile, efficient and relational funding and grant making

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

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

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

- midterm review focus group discussion, June 2023

Supporting our partners' capacity development



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

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

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

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

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

**- Joy, Programme Manager
at FABIO (Uganda)**

Case Study

COFCAWE safeguarding pilot

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

**- SARAH
NAMUGOLO,
COFCAWE, 2023**

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

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

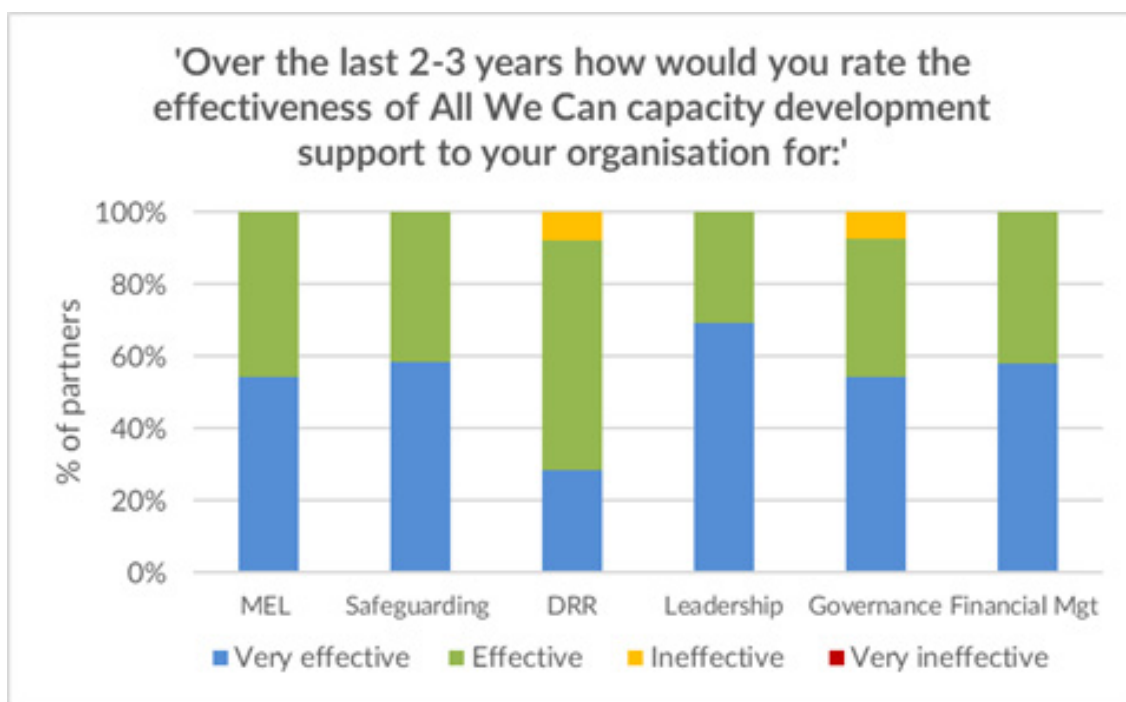
The establishment of these 3 SGCs enabled communities to develop 4 byelaws to strengthen community level child protection, which were forwarded to the district authorities for endorsement. In 2022, All We Can supported COFCAWE to build upon this work through training of the then 30 SGC members on child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

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

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

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

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



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

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

Methodist Church of Southern Africa (MCSA)

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

Church of North India (CNI)

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

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

Methodist Church in Sierra Leone (MCSL)

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

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

The Methodist Church in the Caribbean and Americas (MCCA)

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

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

Walking alongside our partners during protracted crises

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

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

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

Working together during humanitarian emergencies

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

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

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

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

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

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

The table below captures the main grants provided to our International Humanitarian Action Partners in 2022-23.

Country	Emergency Type	Partner	Response Activities	Project Participants ²	Response period
Ukraine	Conflict	LWF	Shelter Materials, Winterisation Materials, Repair to drinking water system. Hygiene Materials. School Generators. MHPSS Events / training. Mine Safety.	4325	01/12/2022 – 30/05/2023
Ukraine	Conflict	DCA	Financial support to purchase energy resources: paying energy utility bills; winterization supplies (blankets, gloves, etc) on the local market.	6124	01/01/2023 – 31/03/2023
Pakistan	Flooding (fast-onset)	Community World Service Asia	Unconditional Cash grants	2688	15/02/2023 – 15/04/2023
Pakistan	Flooding (fast-onset)	Church of Pakistan (Diocese of Hyderabad)	Livelihoods: Goat distribution, vaccination and livestock management training; Provision of Sewing machines, materials and maintenance. Assistance devices for differently abled people. DRR Training	1200	01/10/2023 – 31/03/2024
East Africa (Somalia)	Drought (slow-onset)	Medair	Severely acutely malnourished children aged 6-59 months will be treated through Medair's outpatient therapeutic feeding programme at the supported health facilities and outreach sites. Funding will be used for the purchase and supply of nutrition supplies	635	01/04/2022 to 31/05/2022
East Africa (Kenya)	Drought (slow-onset)	Food for the Hungry (FH) Kenya	Multi-Purpose Cash Assistance	2124	01/08/2022 to 31/12/2022
East Africa (Somalia)	Drought (slow-onset)	LWF	Provide hygiene and dignity kits for drought affected & displaced learners in schools.	1000	01/08/2022 to 30/09/2022
East Africa (Ethiopia)	Drought (slow-onset)	DCA	Multi-Purpose Cash Assistance	1400	01/03/2023 – 30/04/2023
Syria Earthquake Response	Earthquake (fast-onset)	LWF	Hot meals and food kits (67 HHs) Earthquake and Cholera awareness sessions (3,500 individuals), hygiene kits (including female sanitary kits and baby kits) (63HHs) and Psychological First Aid and PSS Counselling Sessions (1,100 Individuals)	4730	01/02/2023 – 31/10/2023
Malawi	Tropical Cyclone (fast-onset)	AGLIT+	[Repurposed Funding] Food Distribution; Water Treatment Chemicals; Temporary Shelter Materials; Buckets, Soap, Cups and Plates	1480	16/05/2023- 30/05/2023
Malawi	Tropical Cyclone (fast-onset)	FACE	[Repurposed Funding] procurement of relief maize flour to address immediate food security needs of 177 households.	1065	16/05/2023 – 30/05/2023

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

Partnering with communities in Disaster Risk Reduction (DRR)



143,500 households.³

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

- ▶ In **Zimbabwe**, CGCDZ has been supporting communities to improve their agricultural practices through the adoption of small grains. Small grain crops are defined as those crops resistant to drought for example, Sorghum, Rapoko, Millet and Runinga (a traditional small grain that is used to make peanut butter). Small grains also have a higher market value compared to maize, thus can be utilised to improve household income, nutrition and food security.
- ▶ In the **Caribbean**, The Bahamas, Turks and Caicos Islands Conference of The Methodist Church in the Caribbean and Americas (MCCA) received online Disaster Risk Management (DRM) Training, highlighting the importance of preparedness for an emergency. MCCA has also received funding for a DRM Fund and have developed a DRM Fund Policy for utilisation of this funding to prepare and respond to emergencies.
- ▶ Disaster Risk is a function of exposure and vulnerability offset by capacity, and marginalised groups within a community are often the most vulnerable. DRR isn't just about the provision or development of physical capital, or management of natural capital, but also the inclusion of traditionally marginalised groups in livelihood opportunities to reduce their vulnerability. In **Uganda**, FABIO is working to encourage use of the bicycle by vulnerable communities, including People With Disabilities (PWDs), who are specifically provided with bicycles adapted to meet their unique needs and enable them to access livelihood opportunities.

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

Following on from the completion of the pilot Build Back Better Initiative (BBBI) in Malawi in 2021-22, in the aftermath of Tropical Cyclone Freddy in February and March this year, it was reported that all ten houses withstood this hazard: fulfilling their purpose in reducing disaster risk. Tropical Cyclone Freddy affected over 2.25 million Malawians and displaced almost

³ UNESCO. 2023. Tropical cyclone Freddy 2023: post-disaster needs assessment of Malawi's culture and heritage sectors. Available from: Tropical cyclone Freddy 2023: post-disaster needs assessment of Malawi's culture and heritage sectors - UNESCO Digital Library

Case Study

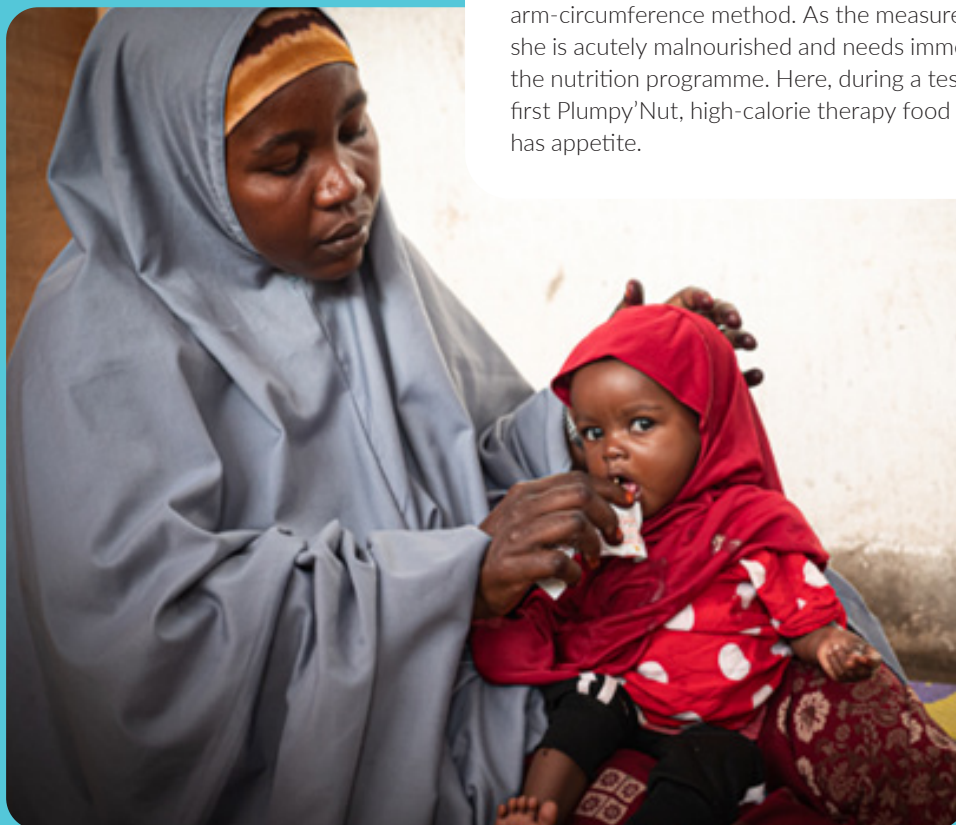
Medair Somalia Acute Malnutrition Program

(Drought response supported by All We Can)

'This was the first place I thought about to bring my baby. I have trust that you will know how to treat Jamilah and make her strong again'

'As Jamilah lost her energy more and more, I noticed something was wrong. She lost weight and appetite,' shares mother Khadra. 'I brought her because this clinic is well known for its good and free treatment. Many children here are malnourished and were cured in this health clinic. This was the first place I thought about to bring my baby. I have trust that you will know how to treat Jamilah and make her strong again.'

In the nutrition clinic in this health facility supported by Medair, little Jamilah gets screened for malnutrition with the mid-upper-arm-circumference method. As the measurement indicates red, she is acutely malnourished and needs immediate treatment in the nutrition programme. Here, during a test, she gets her very first Plumpy'Nut, high-calorie therapy food and she likes it and has appetite.

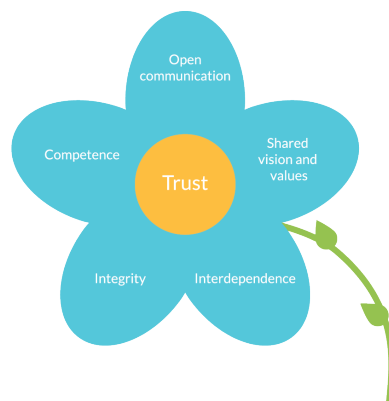


*All names have been changed for security reasons.

What are we learning from what's not working so well in relation to our Programme?

2022-23 was an important milestone in All We Can's current strategy as we marked the halfway mark of our 2020- 2025 Strategy. Following best practice, the organisation undertook a midterm review (MTR) to take stock of progress made towards our strategic objectives; to reflect on what is working well, and not so well and how we can take these lessons into the remaining strategy period. A pivotal part of this was gathering feedback: the Programmes team facilitated focus group discussions with leadership and staff from 21 partners at country level to reflect together and have open dialogue with partners about their experiences and progress we are making as we walk together in partnership. 28 partner staff also shared quantitative data with us via an online survey. The Public Engagement team conducted a comprehensive feedback process, collecting insights from volunteers and external sources including All We Can partner churches. During our staff retreat from 12-14 July, which brought together UK staff as well as Country Representatives from our priority countries across Africa, the organisation reflected on internal and external changes in the context we are operating in – and spent invaluable time team building. Based on the feedback received and insights from this contextual analysis, teams have identified lessons learnt and recommendations we need to take forward as an organisation over the remaining strategy. Some highlights from our progress made so far:

- ▶ 19% increase since 2020, in the proportion of partners reporting All We Can's partnership is 'always' embodied by characteristics of healthy partnership



- ▶ 80% of partners who have graduated partnership since 2020 have increased their funding base as a direct result of All We Can's capacity development support during their partnerships.
- ▶ All We Can has maintained the level of satisfaction among current partners (from 94 to 95% satisfaction rate between 2020 – 2023) despite COVID19 and being unable to engage with partners face-to-face for a significant portion of the strategic period.
- ▶ The proportion of partners satisfied with the timeliness of All We Can funding has increased by 15% since 2020.

Lessons we take forward into our remaining strategy period:

- ▶ Supporting partners plan long term for their financial sustainability remains a key priority; we need to ensure this involves diversification of organisational income, and prioritise those partners entering their final strategic cycle in partnership with All We Can.
- ▶ The 'Walking Together in Partnership' Conference has led to greater partner-to-partner learning beyond the event, with partners creating their own in-country forums for example; we will continue to support partner to partner learning – both remotely through online gatherings at global and country level, as well as funding learning exchanges both in country and for regional neighbours where possible.

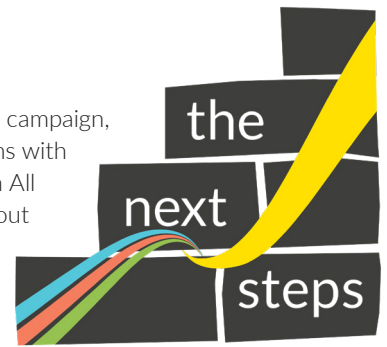
'Through All We Can partners meetings, we have created our own platform for learning (in Malawi), to learn among ourselves.... and now we are talking of coming up with a consortium...This really (wouldn't be) there without All We Can'

– Trywell, Programme Manager, Eagles (Malawi)

- ▶ Leveraging local, in-country technical experts has embedded our locally-led approach. The move towards Country Representatives playing not only a coordinating role, but facilitating key strategic capacity development support to partners has improved the partner ownership of these processes as Country Reps imbue partnership principles (as compared to other local experts who might not be as familiar with the approach). Moving forward we remain mindful of continually checking in with partners to ensure that this does not 'swing the other way' and become viewed as 'All We Can' processes.
- ▶ Decolonising of aid and new ways of partnering has gained momentum in the sector over the period reviewed and support for local NGOs and churches to become more resilient is more critical than ever in light of global conflicts, economic crises and rising political extremism; however as more and more INGOs and charities adopt locally-led approaches, we need to remain mindful of 'partnership washing' and continue learning what works and does not work.
- ▶ Some of the annual planning and reporting processes we have for partners are overly-complicated. All We Can and partners will work together to co-create annual planning and reporting processes that are user friendly whilst still meeting the information needs of both All We Can and partners.
- ▶ All We Can has not implemented some of the organisational development tools it support partners with; over the remaining strategy period we commit to developing an organisational development goal that will help facilitate the organisations own strengthening.
- ▶ All We Can's merger with Y Care International has fostered exciting linkages between All We Can NGO and church partners and Y Care's YMCA partners; the organisation is working through and should continue learning in relation to its '2 brands: 1 kitchen' model.

Informing, inspiring and engaging supporters

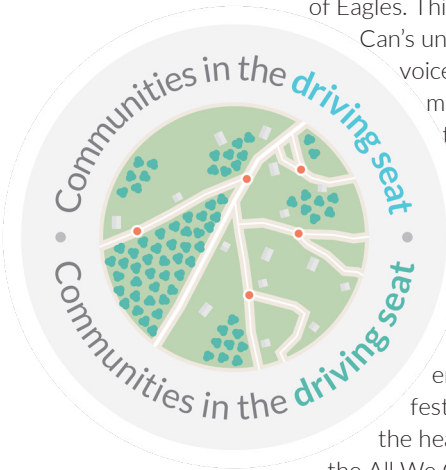
The last few months of 2022 saw the conclusion of All We Can's 'The Next Steps' campaign, as the Public Engagement team adjusted the campaign cycle such that it now aligns with the calendar – rather than the fiscal – year. 'The Next Steps' campaign focused on All We Can's work in Zimbabwe, with partners Zubo and HEFO, who are bringing about transformation by equipping women in the communities they serve to start their own businesses.



At the start of 2023, the All We Can Public Engagement Team launched the Communities in the Driving Seat campaign, focusing on the work of partner organisation Eagles in Malawi and championing the voice of Victor, the Executive Director of Eagles. This campaign marked a step up in the importance of communicating All We

Can's unique approach to partnership and locally-led development, featuring the voices of partners even more prominently in communications and ensuring that misconceptions about 'aid' and 'overseas giving' were addressed head-on. The team remains committed to its anti-racist agenda and ensuring that, wherever possible, not only is the work the organisation does a part of decolonising aid, but so is the way the team communicates and fundraises.

Regular giving continues to be the linchpin of the team's strategic approach to fundraising, with the monthly regular giving support continuing to grow year-on-year (to around £28,000 per month at the end of this year). Not only has this year's campaign excelled in terms of financial contributions, encompassing donations raised through regular gifts, fundraising events, festivals, church services, and one-off gifts, but it has also deeply resonated with the hearts – and challenged the heads – of both new and dedicated supporters in the All We Can community.



The team has continued to innovate with new ideas and resources for Partner Churches (a programme with around 130 loyal, supporter churches signed up) and developed a Partner School programme to accompany it. The Philanthropy team have continued to seamlessly integrate soft asks into regular communication, including the continued success of the biannual news publication, 'Walking Together'. Direct Mail campaigns have been meticulously reviewed and adapted to great success, reflected in robust early response rates.

Furthermore, a communications trip to Liberia has returned with video footage, images and stories to help shape next year's campaign, which will continue to highlight the work of All We Can's partners and the communities they serve.

Work has also begun on a community fundraising programme for January 2024, entitled All We Canuary, on an updated volunteer training programme, and on the launch of an updated advocacy strategy, which draws inspiration from the Methodist Church's Justice Seeking Church programme.

In summary, the fiscal year 2022/23 has affirmed the indispensable role of regular giving in All We Can's overarching strategy. It has not only bolstered financial resources but has also solidified bonds with the charity's most dedicated supporters, reflecting a collective commitment to seeing every person's potential fulfilled in communities worldwide.



Philanthropy events have been taking place online and have been immensely successful. Not only have these events been excellent fundraising initiatives, but they have also helped supporters engage more closely with All We Can's local partners and hear first-hand the impact their work is making in communities. The All We Can team continues to be grateful for the support of a number of Trusts and Foundations, as well generous donors, who help to make this work possible.

During the 22/23 year, All We Can continued to appear in a number of news outlets, including several times on Trans World Radio, in the Methodist Recorder, Preach Magazine, the Connexion Magazine, Magnet, the Methodist Church website and others. Several staff members have had the pleasure of speaking on Premier Christian Radio, at BOND and other sector events, at the Methodist Conference and at regional events across the country. All We Can has been keenly involved in the BOND network.

Structure, governance and management

Flexible Working

Our work has continued to be adaptive and flexible in the 'shifting sands' created by the Covid-19 Pandemic. We remain mostly remote in our working situations, while being intentionally connected in our team culture. The team meets in London once a month for training and development.

Remote working continues to play an important part in our ways of working, however in 2023 we signed a short term lease to open our own office, which gave us a London base at a low cost.

Health & Safety

All We Can staff primarily work from home and attendance at Methodist Church House ceased in December 2022 and we moved with the church to a temporary office for our core team to process incoming post. Due to this and the planned office move from Methodist Church House the annual health and safety audit has therefore not taken place but All We Can has continued to liaise with Peninsula Business Safe on the health and safety practices that it has in place for all its staff and volunteers working from their homes. Risk assessments have been undertaken and additional office and IT equipment has been supplied to staff and volunteers where required/ appropriate.

Great emphasis has also been placed with regard to good mental health for staff and volunteers: pro-active initiatives were introduced to support and help during this very challenging time e.g. regular check-ins with staff/volunteers working from home, promotion of the Confidential Employee Assistance Programme and Confidential Counselling Services that are available to staff 24 hours a day and periodic staff on-line social gatherings. Four staff also completed training to become Mental Health First Aiders to support the team further.

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

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

Team and culture

Maintaining and continuing to build a positive team culture remains a key objective for the management of the organisation, along with employee wellbeing. Despite the challenges of remote working, the team has worked hard to continue to foster a positive, relational working culture.

Equality, Diversity and Inclusion

Equality, Diversity and Inclusion remains a vital focus of our efforts towards good governance for our organisation. There have been a number of further training opportunities which staff have attended and accountability and conversations have continued throughout our governance and leadership meetings. We have held a number of online gatherings and used a dedicated space on our intranet to ensure that issues of inclusion are explored in greater depth on an ongoing basis. Revised and more inclusive recruitment practices are now embedded in our processes and we remain committed to enabling and encouraging even greater diversity in our governance, staff team and culture.

Trustees

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

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

Safeguarding



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

All We Can has been engaging in a number of initiatives together with our partners and the communities that we work with to promote safer cultures within their organisations and to increase their safeguarding knowledge and practices. In 2023, All We Can supported our local partner; Concern for Children and Women

Empowerment (COFCAWE) in Uganda to pilot a community-level safeguarding project which enabled COFCAWE to scale up the number of their already established community safeguarding committees (SGCs) - comprising of five community member volunteers per committee, responsible for supporting survivors of abuse to report to the authorities - from 5 to 11, located in 35 different villages.

The pilot has seen the implementation of long-term objectives in the way of establishment of community by-laws to strengthen community level child protection, child protection trainings, media awareness campaigns, SGC learning sessions, psychosocial and medical support to survivors and has better equipped communities with knowledge on the child protection laws and abuse case reporting processes. The pilot alone has supported over 50,000 parents and over 100,000 children, it has seen an increase in abuse cases being reported and perused legally and has increased COFCAWE's visibility in the communities they support.

All We Can have also established a Safeguarding Community of Practice, a space for all of our international partners to come together every quarter for shared learnings around each organisation's own safeguarding work, systems and challenges. It is a platform for problem solving, finding solutions together; supporting one another and enhancing members' skills and expertise. One local partner commented that: 'This platform is a great learning and sharing space of ideas. We are reminded not to wait for safeguarding issues to happen; we empower and sensitise people to know it is their right to safeguard children and people.'

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

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

'As COFCAWE we believe this is a very powerful tool and strategy for safeguarding communities as it is community based. The extra committees created by the pilot have also helped to improve our presence within the communities, it has made our work that we have been doing for years more visible. We appreciate All We Can for supporting us with this pilot.'

– COFCAWE, 2023

Staff Remuneration Policy and Performance Management

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

Pay Review Process

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

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

Principal Risks and Uncertainties

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

1. Financial sustainability

Risk:

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

Mitigation in place:

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

2. Human resources

Risk:

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

Mitigation in place:

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

3. Regulatory compliance

Risk:

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

Mitigation in place:

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

4. Working with partners

Risk:

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

Mitigation in place:

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

5. Reputational risk

Risk:

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

Mitigation in place:

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

Administrative Details

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

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

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

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

Charity name: The Methodist Relief and Development Fund

Known as: All We Can

Charity registration no: 291691 England and Wales

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

Website: www.allwecan.org.uk

Trustees: Linbert Spencer (Chair) – resigned 15/09/2023
Christopher Sutton 1 (Chair) – appointed 15/09/23
Philip Crosby ¹ – resigned 16/12/2022
Warren Downey ⁴
Jennifer Evans ⁴
Hanna Ferguson ²
Richard Griffiths ¹
Ali Johnson ³
Robert Mahoney ⁴ – end of term 14/11/22
Anne Mpendo ⁴
Natalie Newton ³
Geoffrey Park ¹ (Treasurer)
Robert Varley ⁴
Holly Wilkinson ¹
Sahr Yambasu ²
Jongi Zihle ²
Marcus Torchon ² – Nominated by The Methodist Church appointed 25/04/2023

1 Finance & Audit Committee

2 Programmes & Partnerships Committee

3 Public Engagement Committee

4 People, Governance & Policy Committee

Senior Leadership: Graeme Hodge: Chief Executive – resigned 8/12/2023
D'Arcy Myers: Interim Chief Executive – appointed 18/12/2023
Angela Zamaere Smith: Director of Programmes and Partnerships
Stephen Adams: Director of Public Engagement – resigned 22/12/2023
Jaipreet Kaur: Senior Head of Philanthropy and Public Engagement – appointed 5/12/2023
Begay Jabang: Director of Finance and Resources

Auditor: Haysmacintyre LLP
10 Queen Street Place, London EC4R 1AG

Bankers: The Co-operative Bank
80 Cornhill, London EC3V 3NJ
HSBC Bank plc
4–8 Victoria Street, London SW1H 0NJ

Custodian trustees: Trustees for Methodist Church Purposes
Central Buildings, Oldham Street, Manchester M1 1JQ

Investment managers: Central Finance Board of the Methodist Church
9 Bonhill Street, London EC2A 4PE

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

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

Volunteers

In 2022/3, All We Can's Public Engagement work continued to rely on the support of a network of around 280 volunteers, who champion All We Can's work in their churches and communities. These champions ensured All We Can's resources were used in worship, in small group conversations, for fundraising ideas, events and in personal devotions. All We Can's volunteer speakers spoke in churches and shared the stories of how people around the world are flipping their perspective and placing Communities in the Driving Seat of change. A renewed programme of volunteer training is set to launch in late 2023, to continue to equip these champions to do valuable work in the communities and churches they call home.

Due to hybrid working, All We Can has unfortunately been unable to accommodate office volunteers. However, All We Can has benefitted from the extraordinary range of talents and skills that its supporters have shared with it during the year.

Connected Charities

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

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

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

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

Fundraising Performance

In the fiscal year 2022/23, All We Can's Public Engagement Team demonstrated resilience and adaptability in the face of an uncertain and evolving fundraising landscape. Their efforts were characterized by continuous innovation, a renewed investment in a regional team focusing on building and nurturing relationships and an ongoing commitment to forging stronger connections between supporters and our local partners worldwide. The team had the opportunity to physically visit over 100 churches across the UK between them, to engage in festivals, and participate in community events, thereby fostering an active and engaged regular audience.

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

The harvest appeal conducted by All We Can in 2022 yielded impressive results, reaching at least 480 churches across the country, and a Lent resource entitled 'Be Transformed' and focusing on All We Can's unique partnership approach was used by over 5,000 people.

Throughout the financial year 2022/23, All We Can employed a diverse array of tactics and communication channels to reach its goals. These included direct mail, email campaigns, strategic use of social media platforms, updates on the All We Can website, public speaking engagements, event participation, church-based appeals, virtual fundraising and training initiatives, community fundraising, sponsored events, engagement with high-net-worth individuals, and applications for support from trusts and institutions. Overall, the Public Engagement team raised around £141,000 in donations.

All of All We Can fundraising has been carried out by in-house fundraisers [employed directly by the charity]. We do not use third-party professional fundraisers or commercial participators to fundraise. All volunteer fundraising was carried out 'in aid of' the charity. We do not have any volunteers who are under instruction to raise funds on our behalf and in our name. Our organisation remains firmly committed to upholding the highest standards in fundraising ethics and practices. All We Can is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. We pay the voluntary annual [Fundraising Levy / registration fee]. This commitment ensures that we operate in accordance with the spirit and letter of regulatory guidelines and industry standards as they evolve. All We Can did not receive any formal complaints about our fundraising activities in 2022/23. We have a clear and publicly available complaints procedure which also applies to third-party fundraisers. This is available on our website with our supporter charter.

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

Thank You

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

METHODIST FAMILY

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

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

The Methodist Insurance Funds

Methodist Women in Britain

The World Mission Fund of the Methodist Church in Britain

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

Church CAN - Global Relationships Methodist Church in Britain

Methodist Church in the Caribbean and Americas (MCCA)

Church of North India (CNI)

Methodist Church in Sierra Leone (MCSL)

Southern Africa Methodist Church of Southern Africa (MCSA)

Notting Hill Methodist Church


The Methodist Church

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

PHILANTHROPIST TRUSTS & FOUNDATIONS

The E J Spice Charitable Trust

The David Lister Charitable Trust

The Grimmitt Trust

The Whinfell Charitable Trust

The C B & H H Taylor 1984 Trust

The North of England Temperance League

The Property Income Trust

Connexio

CORPORATES

Benefact Trust

Methodist Chapel Aid

LEGATORS

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

PARTNERS



Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)



Adheno Integrated Rural Development Association



Adolescent Girls Literacy + (AGLIT+)



Advocacy Movement Network (AMNet)

ABSHCBDA



Bukedi Beekeepers Association (BuBA)



Camp for Peace Liberia (CPL)

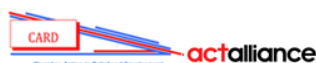


Centre for Gender and Community Development Zimbabwe (CGCDZ)

Alem Birhan Self Help Community Based Development Association



Church of Pakistan (Diocese of Hyderabad)



Churches Action in Relief and Development



Community World Service Asia



Concern for Children and Women Empowerment (COCAWE)



DanChurchAid (DCA)



Eagles Relief and Development Programme International



Efficient Research and Development Institute (ERDI)



First African Bicycle Information Organisation (FABIO)



Food for the Hungry (FH) Kenya



Foundation for Active Civic Education



Health Education Food Security Organisation (HEFO)



Help for Persons with Disability Organisation



Local Initiatives and Development Agency (LID Agency)



Lutheran World Federation (LWF)



Mamie Foundation



Medair



Pikin to Pikin

Pikin-to-Pikin Movement (P2P)



Rural Educational Activities for Development

Rural Educational Activities for Development



Rural Human Rights Activists Programme (RHRAP)



Self-Help Initiative for Sustainable Development (SHIFSD)



Sustainable Multi-sectoral Actions for Development (SMAD)

Property

Lazari Investments Ltd

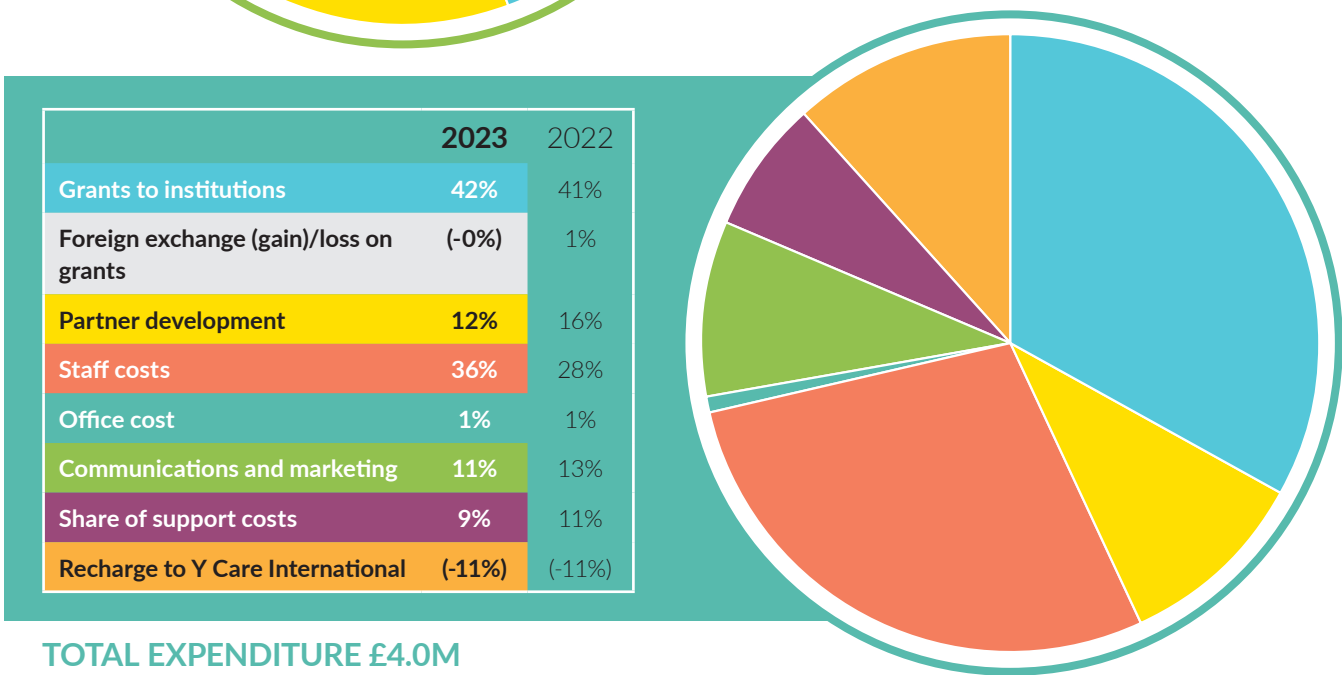
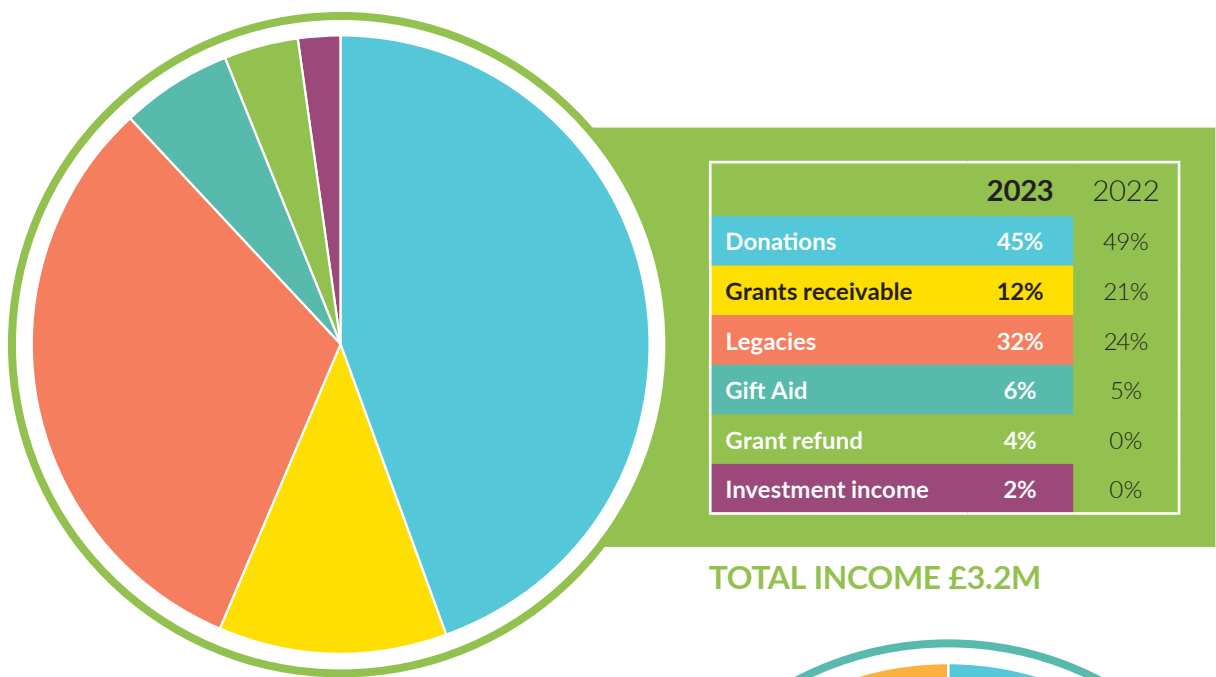
Avire Ltd

Financial Review

Overview

Another year of resilience and adaptability for All We Can as it navigates through the impact of the challenging and uncertain economic environment. At £3.2m, total income was 26% down on prior year across all income streams with the largest contributory factor being the anticipated slowdown of the Ukraine Appeal, which reduced by £1m. Other factors include the impact of rising inflation and the protracted cost of living crisis on our supporters.

Similarly total expenditure also saw a decline of 2%. The overall annual unrestricted deficit was £0.9m compared to a budgeted deficit of £1.1m which was approved to spend down surplus reserves. Unrestricted general reserves closed the year at £1.6m, which is £1m above the minimum general reserve target set by the Board of Trustees. This surplus has enabled the trustees to maintain several designated funds to enable us invest in strategic priorities whilst managing associated risks including the current economic environment (see Note 18 of the financial statements for more details).



We raised £3.2m and spent £4.0m. Out of every £1 spent, 83p was on building strong local organisation and funding their programmatic work and 17p on raising these funds.

Income

Total income decreased by £1.1m (26%) to £3.2m (2022: £4.3m). As expected there has been a significant slowdown in the Ukraine Appeal which has gone down by £1m/95% (2023 £46k and 2022 £1m). Donations from individual givers, major donors and trusts has also dropped by £0.7m/33% as they were all negatively affected by rising inflation, protracted cost of living crisis and uncertainty in the economic environment. Whilst legacy income decreased by £41k (4%) our legacy pipeline continues to be robust.

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

A grant refund of £126k was received from a partner (World Renew) for the Haiti emergency response because of the very challenging operating circumstances in the Haitian context. More information is provided in Note 2.

The returns from our investment portfolio in the form of interest and dividends which is recognised as income was £60k (2022 £19k). The underlying market value of the investment portfolio, which is shown in Note 14 in our accounts, reports an unrealised loss of £64k (2022 £56k). This is due to the stock markets responding to the uncertainty resulting from the political situation in the UK, the cost-of-living crisis and the Ukraine conflict.

Expenditure

Total expenditure increased by £25k/1% to £4,012k (2022: £3,988k).

Expenditure on charitable activities reduced by £0.1m/3% to £3.3m (2022: £3.4m) and is mainly because partner development costs have gone down by £140k/ 6% as the costs for our first ever global partner conference which took place in September 2022 were mostly incurred last year. However, grants to institutions has increased by £59k/4%. Charitable expenditure represents 83.2% of total expenditure (2022: 86.5%), which compares favourably with similar organisations.

Our support and communications costs have also been controlled both reducing by 15% and 14% respectively. We have however invested further in our teams to support the delivery of our 'Two Brands one Kitchen' partnership approach with Y Care International, which has increased staff costs by 13%. We continue to manage our finances to ensure that we are best placed to deliver the highest quality impact in our charitable activities.

The cost of raising funds increased by £137k (25%) to £675k (2022: £539k) following the correct reclassification of admin costs. This represents 16.8% of total expenditure (2022: 13.5%), which again compares favourably with similar organisations.

Reserves

As at 31 August 2023, the charity held total funds of £2,376k, £818k of these fund balances were restricted funds and the remaining £1,559k were unrestricted funds. The unrestricted funds are made up of minimum general reserves of £589k and £969k of designated funds which are unrestricted monies that the Board has designated for specific purposes, as detailed in Note 18 of the financial statements.

Managing our Finances

Reserves Policy

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

The Board has agreed to maintain sufficient funds to allow All We Can to continue operating in the short term. The reserve policy therefore requires that minimum general reserves held should be 20% of the following year's total income budget, excluding emergency donations. The total income budget for the year ended 31 August 2024 is £3,076k, of which £129k is emergency donation income and so the minimum reserves level as at 31 August 2023 was £589k.

Investment Policy

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

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

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

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

Grant-making policy

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

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

Development grants

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

Humanitarian relief grants

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

Going Concern Statement for 2022-23

All We Can's planning processes has been further enhanced to include long-term (3 years) financial projections and scenario planning the charity's income, expenditure and reserves levels, to consider the high inflation, prolonged cost of living crisis and its potential impact on the various sources of income and planned expenditure. Taking into account our financial position and key risks the Trustees have a reasonable expectation that the charity has adequate resources to meet its liabilities as they fall due, manage the business risks it faces and has sufficient level of liquid resources and reserves to meet its obligations for a period of at least 12 months after the approval of these financial statements. The Board believes there are no material uncertainties that call into question All We Can's ability to continue in operational existence. Therefore these financial statements have been prepared on the basis that the charity is a going concern which assumes that the All We Can will continue in operational existence for the foreseeable future (deemed to be a period of 12 months from the date of this report namely January 2025).

Statement of Trustees' Responsibilities

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

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

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

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

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

Statement as to disclosure to our auditors:

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

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

Chris Sutton

Chris Sutton
Chair of the All We Can Board of Trustees
23/01/2024

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

Opinion

We have audited the financial statements of The Methodist Relief and Development Fund (operating as All We Can)] for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ▶ give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of the charity's net movement in funds for the year then ended;
- ▶ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ▶ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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



Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place
London EC4R 1AG

Date: 5 February 2024

All We Can

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Income from:							
Donations and legacies	2	2,122,990	1,028,378	3,151,368	2,511,949	1,818,391	4,330,340
Investments	3	59,794	0	59,794	19,016	0	19,016
TOTAL INCOME		2,182,784	1,028,378	3,211,162	2,530,965	1,818,391	4,349,356
Total expenditure on:							
Raising funds	5	675,279	0	675,279	538,593	0	538,593
Charitable activities							
Development	5	1,844,504	454,326	2,298,830	1,745,981	692,723	2,438,704
Humanitarian	5	320,895	442,337	763,232	240,556	513,782	754,338
Global Education	5	274,838	0	274,838	255,871	0	255,871
Total expenditure on charitable activities		2,440,237	896,663	3,336,900	2,242,408	1,206,505	3,448,913
TOTAL EXPENDITURE	5	3,115,516	896,663	4,012,179	2,781,001	1,206,505	3,987,506
Net (losses)/gains on investments	14	(13,670)	0	(13,670)	(54,398)	0	(54,398)
Net income/(expenditure)		(946,403)	131,715	(814,688)	(304,434)	611,886	307,452
Transfers between funds	17	0	0	0	228,383	(228,383)	0
NET MOVEMENT IN FUNDS		(946,403)	131,715	(814,688)	(76,051)	383,503	307,452
Reconciliation of funds:							
Total funds brought forward		2,505,096	685,843	3,190,939	2,581,147	302,340	2,883,487
Total funds carried forward		1,558,693	817,558	2,376,251	2,505,096	685,843	3,190,939

All We Can

Balance Sheet as at 31 August 2023

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

The notes on pages 45 to 56 form an integral part of these financial statements

Approved and authorised for issue by the Board of Trustees on 23rd January 2024 and signed



Chair: Chris Sutton

All We Can

Cash Flow Statement for the year ended 31 August 2023

	Note	2023	2022
			£
Cash flows from operating activities			
Net movement in funds (per Statement of Financial Activities)		(814,688)	307,452
Adjustments for:			
Amortisation of intangible fixed assets	13	4,340	4,340
(Gains)/losses on investments	14	(13,670)	54,398
Income from investments	3	(59,794)	(19,016)
(Increase)/decrease in debtors	15	139,832	(426,163)
Increase/(decrease) in creditors	16	99,738	78,336
Net cash generated by / (used in) operating activities		(644,242)	(653)
Cash flows from investing activities			
Dividends/interest from investments	3	59,794	19,016
Proceeds from sale of investments	14	1,389,476	13,300
Purchase of investments	14	(1,515,524)	(14,000)
Transfers	14	129,913	0
Net cash provided by / (used in) investing activities		63,659	18,316
Change in cash and cash equivalents in the year		(580,583)	17,663
Cash and cash equivalents at the beginning of the year		1,677,229	1,659,566
Cash and cash equivalents at the end of the year		1,096,646	1,677,229
Analysis of cash and cash equivalents		£	£
Cash in hand		1,096,646	1,677,229
Total cash and cash equivalents		1,096,646	1,677,229

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

1. ACCOUNTING POLICIES

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

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

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

Y Care International, a charitable company registered in England & Wales, is owned 100% by All We Can. Although it is a subsidiary of All We Can, it is however not consolidated into All We Can as the intermediate parent company. Rather consolidation is carried out by the ultimate parent company, The Methodist Church in Great Britain (MCB) charity registration number 1132208, who consolidates the financial statement of all its subsidiaries, both those which are owned directly or indirectly. Therefore, the accounts of both All We Can and Y Care International are included in the consolidated accounts of MCB.

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

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

There are some changes to the accounting policies, specifically a policy critical accounting judgements and estimates has been introduced.

B) GOING CONCERN

These financial statements have been prepared on the basis that the charity is a going concern as reported in the Going Concern Statement in the Trustees' report which also includes a comprehensive review of the charity's financial performance and general reserves position.

C) RECOGNITION OF INCOME

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

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

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

Donations

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

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

Legacies

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

Estimates are involved in determination of legal expenses and also property sale charges.

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

Grants

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

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

D) RECOGNITION OF EXPENDITURE

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

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

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further

its charitable aims for the benefit of its beneficiaries. This expenditure is further analysed into direct and support costs. Direct costs are those specifically related to producing the delivery of an activity or service and are further split between development activities, humanitarian activities and global education activities.

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

Grants to institutions

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

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

E) FUND ACCOUNTING

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

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

F) PENSION COSTS

Pension arrangements for staff are provided by two separate schemes.

The charity is a participating employer of the Pension and Assurance Scheme for Lay Employees of the Methodist Church (PASLEMC). Whilst the scheme is of the defined benefit type, it is a group scheme incorporating nine employers and shares risks between these employers, which are under the common control of the Methodist Council, the sponsoring employer. The scheme was closed to future accrual with effect from 1 June 2019. The Schedule of Contributions for the period 1 August 2018 to 31 October 2023 states the policy for charging the cost of the plan and for determining the contribution to be paid by the charity.

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

G) FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the

balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the SOFA.

H) TANGIBLE FIXED ASSETS

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

I) DEPRECIATION

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

Computer equipment	over 3 years
Furniture and fittings	over 5 years

J) INTANGIBLE FIXED ASSETS AND AMORTISATION

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

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

K) INVESTMENTS

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

L) VALUE ADDED TAX (VAT)

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

M) CASH AND CASH EQUIVALENTS

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

N) FINANCIAL INSTRUMENTS

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

O) CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

In the application of the Charity's accounting policies described above, All We Can Trustees are required to make judgements, estimates, assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period; or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no estimation uncertainty or assumptions concerning the future affecting assets and

liabilities at the balance sheet date have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Accounting estimates that affect the amounts recognised in the financial statements are described in the accounting policies above and detailed in the relevant notes to the accounts:

- a) grant and legacy income are detailed in Accounting Policy (C) and Note (2)
- b) The allocation of support costs which requires a judgement on the most appropriate basis to apportion costs and are detailed in Accounting Policy (D) and Note (6)
- c) Recharges are detailed in Note (19)

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

Notes to the financial statements for the year ended 31 August 2023 (continued)

2. Donations and legacies	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£	£	£	£
Donations	1,076,221	358,964	1,435,185	1,195,657	926,180	2,121,837
Grants receivable	53,982	318,106	372,088	146,100	787,976	934,076
Legacies	787,173	225,000	1,012,173	1,017,413	36,000	1,053,413
Gift Aid	205,614	0	205,614	152,779	68,235	221,014
Grant refund	0	126,308	126,308	0	0	0
Total Donations and legacies	2,122,990	1,028,378	3,151,368	2,511,949	1,818,391	4,330,340

A refund was received from a partner, (World Renew) for the Haiti emergency response. This grant was transferred in 2021-22, however due to very challenging circumstances in the Haitian context, including the security issues, projects could not be operationalized and there was no clear way forward regarding spending the funds received before the end of 2022. World Renew returned the funds to All We Can in November 2022, totalling £126,308. The majority of which was repurposed to other emergency responses in particular the East Africa response and £9,924 was ringfenced to support EMH (Eglise Méthodiste d'Haiti) respond to the current situation in Haiti.

3. Investment income	Unrestricted Funds	Restricted Funds	2023 Total Funds	Unrestricted Funds	Restricted Funds	2022 Total Funds
	£	£	£	£	£	£
Central Finance Board distributions	12,708	0	12,708	12,349	0	12,349
Central Finance Board interest	10,313	0	10,313	6,459	0	6,459
Other interest	36,773	0	36,773	208	0	208
Total Investment income	59,794	0	59,794	19,016	0	19,016

4. Recharge to Y Care International

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

	2023	2022
The charge for the year is analysed as follows:	£	£
Share of staff costs	289,532	256,270
Share of administration costs	79,616	85,655
Share of communications costs	48,195	39,660
Share of fundraising costs	43,780	41,252
Total share of costs	461,123	422,837

Notes to the financial statements for the year ended 31 August 2023 (continued)

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

5.2 Analysis of total expenditure 2022	Raising funds	Development	Humanitarian	Global Education	2022 Total
	£	£	£	£	£
Grants to institutions (Note 9)	0	1,127,089	501,854	0	1,628,943
Foreign exchange (gain)/loss on grants (Note 8)	0	23,329	13,442	0	36,771
Partner development	0	630,443	0	0	630,443
Staff costs (Note 10)	287,315	538,266	145,853	146,358	1,117,792
Office cost	32,180	0	0	0	32,180
Communications and marketing	239,920	90,465	90,465	115,090	535,940
Share of support costs (Note 6)	109,585	193,569	62,688	62,432	428,274
Recharge to Y Care International (Note 4)	(130,407)	(164,457)	(59,964)	(68,009)	(422,837)
Total expenditure	538,593	2,438,704	754,338	255,871	3,987,506

Notes to the financial statements for the year ended 31 August 2023 (continued)

6. Analysis of support costs	2023 Total	2022 Total
	£	£
Rent and service charge	3,981	50,729
IT cost	36,747	118,924
Software amortisation	4,340	4,340
HR and training	36,858	26,471
Recruitment	28,071	30,374
Printing, postage and stationery	9,834	14,124
Telephone	9,089	7,879
Small capital and equipment maintenance	87,988	44,254
Bank charges and fees	8,395	10,830
Legal and professional fees	22,808	19,496
Outsourced services and fulfilment	38	1,839
Subscriptions	17,738	7,410
Insurance	17,007	20,085
Travel and subsistence	47,391	10,682
Other office costs	0	9,901
Governance costs (Note 7)	32,494	50,936
Total support costs	362,779	428,274

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

7. Analysis of governance costs	2023 Total	2022 Total
	£	£
Trustee recruitment	0	16,800
Audit fees (Note 12)	18,000	16,740
Legal & professional fees	0	13,760
Trustee meetings and expenses	13,834	3,282
Subscriptions	660	354
Total governance costs	32,494	50,936

Notes to the financial statements for the year ended 31 August 2023 (continued)

8. Grants payable	2023	2022
	£	£
Grants payable brought forward	(44,635)	(45,040)
Grants to institutions (Note 9)	(1,687,777)	(1,628,943)
Foreign exchange gain/(loss)	11,110	(36,771)
Grant payments	1,546,445	1,666,119
Grants payable carried forward (Note 16)	(174,857)	(44,635)

9.1 Grants to institutions - Development	2,023	2022
	£	£
Ethiopia Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	92,000	35,000
Ethiopia Adheno Integrated Rural Development Association (Adheno)	65,000	61,702
Ethiopia Alem Birhan Self Help Community Based Development Association (Alem Birhan)	50,000	46,700
Ethiopia Help for People with Disabilities Organisation (HPD-O)	69,410	35,001
Malawi Adolescent Girls Literacy Plus (AGLIT+)	53,000	45,000
Malawi Churches Action in Relief and Development (CARD)	65,905	75,910
Malawi Eagles Relief and Development Programme International	55,000	65,000
Malawi Foundation for Active Civic Education (FACE)	46,962	40,000
Sierra Leone Methodist Church of Sierra Leone (MCSL)	36,517	35,000
Sierra Leone Mamie Foundation	10,016	0
Sierra Leone Pikin to Pikin Movement	4,373	0
Uganda Sustainable Multi-Sectoral Actions for Development (SMAD)	57,880	61,490
Uganda Concern for Children and Women Empowerment (COFCAWE)	73,768	58,000
Uganda First African Bicycle Information Organisation (FABIO)	75,000	66,594
Uganda Methodist Church in Uganda (MCU)	0	0
Uganda BUBA	35,000	0
Zimbabwe Centre for Gender and Community Development (CGCDZ)	49,957	41,768
Zimbabwe Health Education Food Security Organisation (HEFO)	63,922	53,500
Zimbabwe Local Initiatives and Development Agency (LID)	0	50,000
Zimbabwe Methodist Development & Relief Agency (MeDRA)	70,000	73,992
Zimbabwe Zubo Trust (Zubo)	52,000	48,881
Liberia SHIFSD	0	0
Liberia RHRAP	5,030	0
Liberia ERDI	15,000	0
Total Africa	1,045,740	893,538
Bangladesh DanChurchAid	0	33,000
India Church in North India	0	36,022
India Rural Education Activities for Development (READ)	0	62,669
India Srijan Foundation (Srijan)	0	0
Jordan The Lutheran World Federation (LWF)	0	33,000
Total Asia	0	164,691
Caribbean Methodist Church in the Caribbean and the Americas (MCCA)	120,209	68,860
Total Caribbean	120,209	68,860
Total Grants to Institutions - Development	1,165,949	1,127,089

Notes to the financial statements for the year ended 31 August 2023 (continued)

9.2 Grants to institutions - Humanitarian		2023	2022
		£	£
Cameroon	Nkong Hill Top Common Initiative Group (NADEV)	0	0
Cameroon	Presbyterian Church in Cameroon (PCC)	0	0
Ethiopia	Addis Hiwot Rehabilitation and Reintegration Association (AHRRA)	0	0
Ethiopia	DanChurchAid (DCA)	25,000	0
Somalia	The Lutheran World Federation (LWF)	25,000	0
Somalia	Medair	52,694	0
Kenya	FH Kenya	41,473	0
Malawi	Adolescent Girls Literacy Plus (AGLIT+)	0	10,000
Malawi	Churches Action in Relief and Development (CARD)	0	16,000
Malawi	Eagles Relief and Development Programme International	0	10,000
Malawi	Foundation for Active Civic Education (FACE)	0	10,000
Sierra Leone	Methodist Church of Sierra Leone (MCSL)	0	0
Uganda	Concern for Children and Women Empowerment (COFCAWE)	0	17,919
Uganda	Sustainable Multi-Sectoral Actions for Development (SMAD)	0	0
Total Africa		144,167	63,919
Bangladesh	DanChurchAid (DCA)	40,000	0
India	Church in North India	0	0
India	Church of South India Synod	0	0
India	Henry Martyn Institute	0	10,380
India	Rural Education Activities for Development (READ)	0	0
Lebanon	World Renew	0	0
Jordan	The Lutheran World Federation (LWF)	37,000	0
Pakistan	CWSA	33,032	0
Pakistan	Diocese of Hyderabad, Church of Pakistan	26,033	0
Total Asia		136,065	10,380
Haiti	Eglise Methodiste d'Haiti (EMH)	0	0
Haiti	The Salvation Army	0	15,554
Haiti	World Renew	0	78,452
Total Caribbean		0	94,006
Ukraine	DanChurchAid (DCA)	86,598	100,000
Ukraine	Mediterranean Hope (FCEI)	0	13,549
Ukraine	The Lutheran World Federation (LWF)	79,998	100,000
Ukraine	Methodist Church In Britain (WMF)	0	60,000
Ukraine	Medair UK	0	50,000
Ukraine	United Methodist Church Ukraine	0	10,000
Syria/Turkey	The Lutheran World Federation (LWF)	75,000	0
Total Europe		241,596	333,549
Total Grants to institutions - Humanitarian		521,828	501,854
Total Grants to institutions		1,687,777	1,628,943

10. Staff costs	2023	2022
		£
Salaries	1,204,257	1,043,179
National insurance	122,352	110,298
Increase/(decrease) in accrued holiday pay	(835)	8,515
Pension costs - defined contribution scheme (unrestricted)	94,957	60,344
Pension costs - defined contribution scheme (restricted)	0	28,519
Death in service & critical illness cover	26,931	30,496
Total staff costs	1,447,662	1,281,351

The average number of staff employed during the year was 29 (2022: 25).

Notes to the financial statements for the year ended 31 August 2023 (continued)

10. Staff costs (continued)

The key management personnel comprise the Trustees, the Chief Executive, the Director of Programmes & Partnerships, the Director of Public Engagement and the Director of Finance & Resources. The total employment benefits including employer pension contributions of the key management personnel were £373,428 (2022: £349,762).

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

	2023	2022
Total emoluments in the range:		
£60,000 - £69,999	0	0
£70,000 - £79,999	0	2
£80,000 - £89,999	3	1
£90,000 - £99,999	1	0

In respect of higher paid employees, benefits were paid into a defined contribution scheme for (2023: 4) employees. Total contributions to defined contribution schemes in respect of these employees were £31,954 (2022 £33,302).

Pension arrangements

For the year to 31 August 2023, pension arrangements for staff were provided by two separate schemes.

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

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

Volunteers

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

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

11. Expenses reimbursed to Trustees	2023	2022
		£
Expenses in connection with travel to board and committee meetings	6,068	1,863
Number of trustees reimbursed	13	11

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

12. Auditor remuneration	2023	2022
		£
Statutory audit fees	18,000	16,320
Statutory audit fees over/(under) accrual	0	420
Other services	0	6,270
Total auditor remuneration	18,000	23,010

Notes to the financial statements for the year ended 31 August 2023 (continued)

13. Intangible fixed assets

	£
Software	
At cost	
At 1 September 2022	21,700
Additions during the year	0
Total	21,700
Amortisation	
At 1 September 2022	14,467
Charge for the year	4,340
Total	18,807
Net book value as at 31 August 2023	2,893
Net book value as at 31 August 2022	7,233

14. Investments

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

	2023	2022
	£	£
Trustees Interest Fund	0	18,475
CFB Corporate Bond Fund	0	84,496
CFB Property Fund	0	68,330
Epworth Climate Stewardship Fund	99,875	472,210
CFB Gilt	0	0
CFB Global Equity	247,161	0
CFB UK Equity Fund	100,631	0
FP Foresight Global	74,456	0
L&G UK Property	12,773	0
Royal London Short Term	9,792	0
Rathbone Ethical Bond Fund	22,780	0
Threadneedle UK Social Bond	9,795	0
Vanguard UK Gov Bond Index	12,954	0
Vanguard US Gov Bond Index	44,624	0
Total investments	634,841	643,511

Fair value at 1 September	643,511	678,734
Additions	1,515,524	32,475
Disposals	(1,389,476)	(13,300)
Transfer into CFB	(57,069)	0
Net gain on disposals	(13,670)	1,397
Net unrealised investment gains/(losses)	(63,979)	(55,795)
Fair value at 31 August	634,841	643,511

Historic cost	698,820	581,746
Unrealised gains	(63,979)	61,765
Fair value at 31 August	634,841	643,511

15. Debtors	2023	2022
	£	£
Prepayments and accrued income	691,815	1,033,729
Gift Aid receivable	4,306	2,591
Other debtors	304,816	104,449
Total	1,000,937	1,140,769

Notes to the financial statements for the year ended 31 August 2023 (continued)

16. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	87,898	62,793
Methodist Church in Great Britain (Note 19)	221	253
Grants payable (Note 8)	174,857	44,635
Accrued pension contributions	13,847	11,629
Accruals and deferred income	82,243	140,018
Total	359,066	259,328

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

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

Notes to the financial statements for the year ended 31 August 2023 (continued)

17.2 Restricted funds 2022	Balance 01.09.21	Income	Expenditure	Fund Transfer	Other Transfer	Balance 31.08.22
	£	£	£	£	£	£
Development						
Bangladesh	0	13,899	(12,231)	(1,668)	0	0
Caribbean	20,877	65,814	(72,211)	(10,403)	0	4,077
Ethiopia	0	176,281	(112,643)	(21,154)	0	42,484
India	42,615	15,041	(48,669)	(6,919)	0	2,068
Jordan	0	19,186	(16,883)	(2,303)	0	0
Lesotho	30,000	0	0	(3,600)	0	26,400
Malawi	2,520	70,621	(64,666)	(8,475)	0	0
Sierra Leone	27,310	40,000	(59,212)	(8,077)	0	21
Uganda	14,263	43,401	(52,211)	(5,208)	0	245
Zimbabwe	4,895	97,994	(91,131)	(11,758)	0	0
Legacy to be allocated	0	36,000	0	0	0	36,000
Partner Training & Development	92,797	79,623	(162,866)	(9,554)	0	0
	235,277	657,860	(692,723)	(89,119)	0	111,295
Humanitarian						
Coronavirus Appeal	28,043	3,345	(29,192)	(401)	(1,795)	0
Emergency Relief Fund	0	1,509	0	(181)	(1,328)	0
Haiti Earthquake	39,020	101,675	(94,005)	(12,201)	0	34,489
Malawi Storm Ana	0	48,312	(45,637)	(5,798)	3,123	0
Pakistan Floods	0	1,000	0	(120)	0	880
Ukraine Emergency	0	1,004,690	(344,948)	(120,563)	0	539,179
	67,063	1,160,531	(513,782)	(139,264)	0	574,548
Total restricted funds	302,340	1,818,391	(1,206,505)	(228,383)	0	685,843

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

Notes to the financial statements for the year ended 31 August 2023 (continued)

17. Restricted funds (continued)

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

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

18.1 Unrestricted funds 2023	Balance 01.09.22 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.23 £
Designated funds						
Fixed assets fund	7,233	0	(4,340)	0	0	2,893
Legacy equalisation fund	795,000	0	0	0	0	795,000
Programmes & partnerships fund	490,000	0	(355,974)	0	0	134,026
Public engagement fund	50,000	0	(50,000)	0	0	0
Relocation and IT equipment fund	50,000	0	(12,517)	0	0	37,483
	1,392,233	0	(422,831)	0	0	969,402
General funds						
General reserves	1,112,863	2,182,783	(2,692,685)	(13,670)	0	589,291
Total unrestricted funds	2,505,096	2,182,783	(3,115,516)	(13,670)	0	1,558,693

18.1 Unrestricted funds 2022	Balance 01.09.21 £	Income £	Expenditure £	Investment loss £	Transfers £	Balance 31.08.22 £
Designated funds						
Fixed assets fund	11,573	0	(4,340)	0	0	7,233
Legacy equalisation fund	795,000	0	0	0	0	795,000
Programmes & partnerships fund	700,000	0	(210,000)	0	0	490,000
Public engagement fund	120,000	0	(70,000)	0	0	50,000
Staff transition and development fund	50,000	0	(50,000)	0	0	0
Relocation and IT equipment fund	100,000	0	(50,000)	0	0	50,000
	1,776,573	0	(384,340)	0	0	1,392,233
General funds						
General reserves	804,574	2,530,965	(2,396,661)	(54,398)	228,383	1,112,863
Total unrestricted funds	2,581,147	2,530,965	(2,781,001)	(54,398)	228,383	2,505,096

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

Designated fixed assets fund

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

Legacy equalisation fund

This fund was set up during the financial year 2020-21 to better protect the charity's activities from future variations in legacy income, which is impossible to predict with any certainty. Again in the financial year 2022-23, unrestricted legacy income was significantly higher than budgeted, as a result a release of funds was not required during the year.

Programmes & partnerships fund

This fund was set up during the financial year 2020-21 both to expand the geographical spread of our charitable activities and to assist with the capacity development of partners in those new countries. The opening balance on this fund was £490k to cover grant payments to new partners and the further development of their capacity. In 2022-23 £356k has been released for programmatic work as well as to invest in building the capacity of our partners including partners in the two new countries, Liberia and Sierra Leone.

Notes to the financial statements for the year ended 31 August 2023 (continued)

18. Unrestricted funds (continued)

Public engagement fund

On 1 September 2021, the charity entered into an agreement with Y Care International to provide, inter alia, fundraising services on its behalf. This fund was set up in 2021-22 to allow the charity to both re-engage with the Y Care supporter base and to expand the range and volume of supporters. The opening balance on this fund comprised of £50k which has been fully utilised for fundraising and marketing activities during the year.

Relocation and IT equipment fund

The fund was set up during 2020-21 to cover office relocation and IT equipment costs. The opening balance on this fund was £50k. The charity moved offices in July 2023 and so far £12k has been utilised on the relocation with the balance expected to be spent in 2023-24 financial year.

General reserves

General reserves are those unrestricted funds in hand, over and above those set aside for designated purposes. There was no change to the reserves policy during the year, which states that general reserves should be a minimum of 20% of the following year's income budget, excluding emergency donations. The total income budget for the year ended 31 August 2024 is £3,075,754, of which £129,300 is emergency donation income, giving a minimum general reserves figure of £589,291 which corresponds to the general reserves maintained at 31 August 2023 (2022 £551,000).

Notes to the financial statements for the year ended 31 August 2023 (continued)

19. Related parties and ultimate parent undertaking

During the year the charity received donations from Trustees of £1,765 (2022: £2,684)