

Company Number: 3780243

Charity Number: 1079986

Church Action on Poverty Limited

Report and financial statements
For the year ended 31 March 2022

Church Action on Poverty

Reference and administrative information

for the year ended 31 March 2022

Company number 3780243

Charity number 1079986

Registered office and operational address 28 Sandpiper Court
Water's Edge Business Park
Modwen Road
Salford M5 3EZ

Trustees Trustees, (Council of Management) who are also directors under company law, who served during the year and up to the date of this report were as follows:

John Allison-Walsh
Stef Benstead Vice Chair from September 2021
Margaret Cairney Vice Chair until September 2021
Andrew Connell
John Dale Chair
Sandra Dutson
Urzula Glienecke
Helen Goodman
Martin Green
Lydia Groenewald Treasurer
Richard Machin
Phil McGrath Vice Chair
David Primrose
Anthony Woods

Key management personnel Niall Cooper Director
Kathryn Cheetham Programme Manager and Company Secretary

Bankers CAF Bank
25 Kings Hill Avenue, West Malling ME19 4JQ

National Westminster Bank plc
11 Spring Gardens, Manchester M2 1FB

Triodos Bank
Deanery Road, Bristol BS1 5AS

Solicitors Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham, B3 2ES

Professional Advisors Peninsula Business Services Limited
The Peninsula
Victoria Place
Manchester, M4 4FB

Independent Examiner Jennifer Daniel FCCA DChA
Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester M4 6JG

Church Action on Poverty Limited
Trustees' annual report
for the year ended 31 March 2022

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022. Included within the trustees' report is the directors' report as required by company law. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Chair's introduction

This year CAP celebrates 40 years of working with people with firsthand experience of struggling against poverty in the UK. There have been lots of regional events and a week on Iona when we were able to review our work of building Dignity, Agency and Power with people and communities living in poverty. Of course there was a special birthday cake and a special service in the Abbey which was shared with 250 people on line.

Much else has happened in the last year by way of continuing work such as Self Reliant Groups rebuilding after the end of the Covid restrictions.

The work of Your Local Pantry has grown - we are currently opening between two and three new pantries each month and we will see a further considerable growth over the next 3 years given a new partnership agreement reached with The Cooperative. Given the current ever rising prices of both food and fuel this work is essential.

Whilst most staff are still mainly working from home the office is gradually seeing them come in from time to time. Many meetings are still happening on-line which is one positive coming from Covid indeed the trustees alternate online and face to face meetings.

In this last year we have also celebrated 25 years of Niall Cooper's work. His continuing enthusiasm and vision have ensured that CAP punches much above its weight.

I also wish to take this opportunity to give thanks to all staff members for all their hard work.

In November we will be saying goodbye to two trustees both of whom have served for 7 years Anthony Woods and Lydia Groenewald. We thank them for all they have contributed to our work and wish them well for the future.

Objectives and activities

To work with people living in poverty, the churches and others to overcome poverty in the UK.

Objects

- To promote and advance the education of the public in matters relating to poverty and to raise the level of awareness and understanding of poverty in the United Kingdom.
- To advance the education of the public by promoting research and study into poverty and to provide and encourage investigation into the problems faced by the poor in the United Kingdom and to publish the results.
- To advance the education of the public in the part that the churches can play in meeting the needs of those members of society whose development and participation in society is impaired by poverty.

These objects have been extracted from our Memorandum of Association.

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Our beliefs

- In a country rich in resources, poverty is an injustice that can and must be overcome.
- All people have the right to share 'life in all its fullness' (John 10:10). Poverty actively prevents this.
- We believe in the unique value of each person made in the image and likeness of God regardless of gender, race, ethnicity, sexuality, ability or wealth.
- Poverty is a reflection of a society that places greater value on some than on others.
- People living in poverty are the real poverty experts, and have a right to influence the decisions that affect their lives.

Our strategic aims

All of Church Action on Poverty's work is designed to achieve these outcomes:

- Dignity: People's human dignity and basic social and economic rights are respected.
- Agency: People's lived experience is affirmed, and they are more involved in decisions affecting them.
- Power: People are more able to affect key public and private institutions that affect their lives.

Ultimately, our work is intended to work towards achieving the following social impacts:

- People's own lives: People reporting tangible impacts on their own lives and livelihoods.
- Local communities: Significant numbers directly benefited in local communities.
- Broader institutions: Tangible impacts on institutions and policies benefiting large numbers.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All our charitable activities focus on the United Kingdom and are undertaken to further Church Action on Poverty's charitable purposes for the public benefit.

40 years of Church Action on Poverty: Building Dignity, Agency and Power

Since 1982, Church Action on Poverty has been working to end UK poverty, led by the real experts – people who have experienced poverty themselves. As we mark our 40th anniversary year, Church Action on Poverty is more committed than ever to our core vision: that the UK can and must be transformed into a country where everyone can live a full life, free from poverty. Poverty robs people of dignity, agency, of power over their own lives. In spite of current challenges that threaten to sweep ever greater numbers into poverty, we believe our vision – an end to poverty in the UK – can become a reality.

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Tackling poverty through the pandemic

This has again been a hugely challenging year in many ways. Externally, the on-going impact of the global Covid-19 pandemic has both continued to shed a light on and dramatically worsened existing inequalities in society. Internally, the pandemic has substantially changed the way we work as an organisation. With the exception of the Office Administrator, all staff continued to work from home for the bulk of the year, with limited opportunities to meet face-to-face as a team or to meet or bring together partners or people we work with. We have continued to make it a priority to stay connected with our partners, donors and supporters – and most programmes and activities have continued via Zoom, WhatsApp, and other means of virtual and online communication. Events like our annual conference have become open to a wider audience online, helping people to create connections across geographical and social divides.

Building dignity, choice and hope: Growing the Your Local Pantry network

Your Local Pantry member-run food clubs have been a lifeline to many people during the pandemic. The network of Pantries has continued to grow across the UK. As of March 2022, there were 66 Local Pantries within the network, offering dignity, choice and hope to over 25,000 adults and more than 16,000 children. And more are opening every month.

Membership in most Pantries is open to anyone living in the local community, and members report a wide range of benefits of Pantry membership, including:

- Saving money on grocery bills: Over £15 a week or if a member visits weekly, £780 a year.
- Reducing food waste: 97% of members valued the contribution they make to reducing food waste.
- Enhancing nutrition and food variety: Through a commitment to offering fresh and frozen, chilled and seasonal produce.
- Knitting neighbourhoods together: Through the weekly shop, with familiar faces, fighting isolation and signposting to other services.
- Developing skills: Through a range of volunteering opportunities, developing skills through systems governing stock and software, payments, communication and environmental health.

In December 2021, members and supporters raised £10,000 as part of the 'Big Give Christmas Challenge' matched fundraising campaign, enabling Pantries to keep their shelves stocked through the winter, and support the continued growth of the network, ensuring even more people have access to good food with dignity, choice and hope.

Self-Reliant groups: Making food, Making friends

Church Action on Poverty has continued to support the development of a network of Self-Reliant Groups across the UK, working in partnership with Purple Shoots (South Wales), WeVolution (Scotland) and Trust Leeds.

A Self-Reliant Group (SRG) is a group with shared economic and/or social backgrounds, where members support each other and develop friendships. They meet regularly and agree to start saving, rotating leadership and responsibility, learning together and sharing skills. Most of our members are women living in poverty, and 41% identify as EU migrants, refugees or people seeking sanctuary.

Autumn 2021 saw the launch of Our Kitchen Table, a new cookbook compiled by a diverse group of women who are all members of Self-Reliant Groups in Greater Manchester and the North West with support from Church Action on Poverty. In the cookbook, Self-Reliant Group members share favourite recipes, together with stories about what cooking and sharing the food has meant to them in their lives. All proceeds from sales go towards supporting the continued work of Self-Reliant Groups.

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Challenge Poverty Week 2021: A movement building moment

Hundreds of people took part in Challenge Poverty Week England & Wales in October 2021, and called on decision-makers to work with people in poverty to tackle social injustice. This was the second Challenge Poverty Week England & Wales, following the success of the 2020 event.

One of the highlights of the week took place on the opening day, when about 100 people attended the Greater Manchester Big Poverty Conversation at Central Hall in the city centre. People with direct experience shared their insights and expertise with local civic leaders and campaigners, and there was in-depth discussion about what needs to change locally.

Elsewhere, organisations in North East England held an event to discuss how taking a rights-based approach could challenge poverty, and several communities launched Worrying About Money? leaflets produced with the Independent Food Aid Network. More than 18 organisations organised local events in Cornwall alone, coordinated by the Cornwall Independent Poverty Forum and End Hunger Cornwall.

The Archbishop of York wrote a supportive article in The Yorkshire Post, calling for the voices of people in poverty to be heeded. He wrote: "We must resolve to find ways to redesign our economic systems, to loosen poverty's grip, so everyone can live a full and dignified life. We cannot and must not have a recovery where the wealthy can speed off down the fast lane, while others are left broken down on the hard shoulder."

Church Action on Poverty Sunday:

Speak up. Shout loudest. It's the only way to be heard.

Penny Walters, food justice activist

On 27 February 2022, churches across the UK joined together in celebrating the transformational possibilities of people coming together to reclaim their dignity, agency and power as part of Church Action on Poverty Sunday. They used our free worship resources to reflect and pray for change, and raised funds to uphold dignity, agency and power.

No words...

No words

Can stop the tide of tears,

Mend the broken hearts,

Or end the inconsolable pain.

No words

Can explain how, or why

Some lives are apparently valued over others;

Or why we get what we don't deserve.

No words...

No words...

No words...

So let quiet fall,

Let the sobbing and crying be heard,

Let tears tell the stories,

And wounds and scars make noise.

Soon there will be time again for words;

But for now – listen!

Nick Waterfield

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Research and advocacy

During the year, we have completed two major research collaborations with academic partners, highlighting the work of churches in responding to austerity, and in exploring the impact of Covid-19 on people's experiences of food insecurity – and continued work on a third collaboration exploring what it means to be a 'Church on the Margins.'

Life on the Breadline

Life on the Breadline was a three-year research project (2018–21), carried out by a research team from Coventry University in partnership with Church Action on Poverty, analysing Christian responses to poverty in the UK during the 'age of austerity'. The project team – Chris Shannahan, Robert Beckford, Peter Scott, and Stephanie Denning – undertook the most in-depth empirical theological analysis to date of poverty in the UK in the decade since the 2008 global financial crisis.

At the start of Life on the Breadline, we created an austerity timeline – available now online – that explains key austerity policies and how austerity has affected people's daily lives. The research also involved interviews with national church leaders; an online survey with regional church leaders; and six case studies of groups and projects responding to poverty in different ways. Church Action on Poverty was both a project partner and case study within the research, which was published in summer 2021.

Visit <https://breadlineresearch.coventry.ac.uk> to find out more and access a wide variety of resources including an austerity timeline; Anti-Poverty Charter; video from a photographic exhibition; toolkit for churches; briefings for policy-makers and recordings from the end-of project conference.

Navigating Storms: Learning from Covid-19 food experiences

During the year, Church Action on Poverty worked with researchers from the Sheffield Political, Economic Research Institute on a joint 'Food Experiences During Covid-19' participatory research collaboration.

Each month we brought together a panel of people with personal experience of food poverty during the pandemic from across the UK. Through highly participatory monthly meetings on Zoom, the panel reflected on their own experiences and wider questions in relation to who is responsible for preventing household food insecurity during – and after – a pandemic?

In June 2021, we published the panel's findings, including five overarching lessons:

- Hearing directly from those who know: It is vital that policy and systems are based on direct engagement with real people, with real lived experience.
- Food security is a basic human right: Nobody should have to face genuine fear that they will be unable to access food.
- We need to redesign welfare so it offers sufficient support at all times, including making the temporary increase in Universal Credit permanent, and ensuring benefits and work provide adequate, reliable incomes.
- Crisis response must be comprehensive without compromising dignity or choice.
- Society should rightly celebrate the value of community and of neighbourhood responses, but to guarantee that nobody is cut adrift, we need effective local government.

In autumn 2021 the Panel shared their findings with senior civil servants, policy-makers, and social researchers in a series of online workshops. For more details, visit <http://speri.dept.shef.ac.uk/food-vulnerability-during-covid-19>

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Church on the Margins

We have continued to explore what it means to be a 'Church on the Margins' through a research collaboration with the Nazarene Theological College and Urban Life in Greater Manchester, and national collaborations with the Methodist and United Reformed churches.

In Greater Manchester we have been mapping trends in church closures across the past decade according to the indices of deprivation, and re-started a research programme of participatory peer learning conversations with church leaders and people with lived experience of poverty in places which might be considered to be 'on the margins.' The findings of this research are due to be published in autumn 2022.

We have also continued to facilitate a series of 'Church on the Edge' monthly online reflection sessions in collaboration with the United Reformed Church's 'New Reality, Same Mission' initiative. Over 60 people have participated in one or more of the sessions over the past two years. In addition, we are continuing to offer support to the Methodist Church's new five year 'Church at the Margins' programme, through which they are investing £8m into new local 'Church at the Margins' initiatives across the UK.

Campaigning and advocacy: Speaking truth to power

During the year we continued to work with a wide range of partners to speak truth to power nationally and to advocate for policies which will contribute to reducing poverty both in the current economic crisis, and over the longer-term.

Reset the Debt

Reset the Debt was a campaign launched by the Baptist Union, the Church of Scotland, Church Action on Poverty, the Methodist Church and the United Reformed Church, working with Jubilee Debt Campaign, calling for a 'jubilee' to write off debts incurred by low income families because of the pandemic.

In July 2021, Parliament debated the impact of the pandemic on household debt in response to lobbying from Reset the Debt campaigners. Well over a thousand supporters of our campaign wrote to their MPs to ask them to attend a debate on household debt in Parliament on 8 July.

The debate attracted a range of MPs from across the political spectrum, and while a wide range of views and issues were raised and there were disagreements, it was really encouraging to see areas of consensus among MPs.

Keep the Lifeline

In autumn 2021, Church Action on Poverty joined with over 70 other national charities and faith-groups in calling on the Government to keep the lifeline for people in poverty by retaining the £20 a week 'uplift' in Universal Credit which had been introduced at the start of the pandemic.

Over 1,100 church leaders signed a joint open letter coordinated by Church Action on Poverty and Christians Against Poverty urging the Government not to cut Universal Credit by £1,040 a year.

Niall Cooper, Director of Church Action on Poverty commented at the time: "The breadth of support for this letter reflects the wider public's desire for a just and compassionate economy. We need to redesign the social security system so it brings stability and opens up opportunities, rather than sweeping families into deeper poverty."

Beneficiaries of our services

In planning the charity's activities and achievements, the Council of Management has had due regard to the guidance on public benefit issued by the Charity Commission.

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Financial review

The pandemic has continued to have an impact on all aspects of Church Action on Poverty's operations. However, the charity remains in a strong position to weather short-term financial uncertainty due to its careful management of unrestricted funds and regular review of its reserves.

In the prior year we were extremely grateful to receive unexpected restricted and unrestricted grants from funders who recognised and valued the long-term positive impact of our work and its increased importance at this time. Total income from grants has inevitably returned to more normal levels in the current year. Encouragingly, donations from committed individuals and churches have remained steady, and we offer sincere thanks to all those who continue to support us, when those with lived experience of poverty need our support more than ever. Staff have been under extra pressure at this time and the Council of Management are doing all they can to care for them as they all continue to work above and beyond expectations in this challenging context.

Despite the on-going impacts of the pandemic this was another positive year for Church Action on Poverty, with established projects continuing and newer initiatives developing. We generated an unrestricted surplus before transfers between funds of £19,152 in 2022 (2021: £86,059). Unrestricted donations from committed individuals, local churches and legacies (including Gift Aid) increased again in 2022, to £210,673 (2021: £206,511). Total unrestricted funds carried forward (including designated funds) were £132,300 (2021: £155,264). Unrestricted funds are vital to finance the core costs of the charity, which continue to be carefully managed. They also fund campaigns and events which underpin so much of the charity's impact.

A designated fund was established in 2017 to ring-fence a proportion of unrestricted funding for special projects. At the end of the financial year the fund balance is £14,607 (2021: £14,726). The remaining balance will be spent on activities such as celebrating Church Action on Poverty's 40th anniversary and for funding small grants for grassroots projects tackling poverty. It is anticipated that the designated funds will be fully spent within one year.

During 2022 it has been encouraging to see many of our programmes continue to develop and expand. We have strong relationships with our funders, who increasingly provide us with committed funding for programmes that will continue for multiple years.

- As well as investing unrestricted funds to establish the Your Local Pantry network, in both 2021 and 2022 significant funding has been received from many grant-makers, enabling the Pantry network to expand substantially, as the need for food security grows. Franchise fees are received to facilitate the core support for all Pantries.
- Funding from the Tudor Trust has provided continued funding for our work of supporting the expansion of the network of Self-Reliant Groups.
- The Church on the Margins project has continued to receive funding from the Sir Halley Stewart Trust, allowing it to flourish.
- The value of the Poverty Media Unit (PMU) has been recognised by the Guardian Foundation, and we have also used an unrestricted grant from an Anonymous Trust to fund this work. The PMU continues to support and enhance other programmes run by Church Action on Poverty.
- Our partnership with the University of Sheffield has facilitated research into Food Insecurity. This project has now come to an end, with the findings having been shared widely.
- Funding received in 2021 has allowed the Speaking Truth to Power programme to develop further.
- The collaborative campaign to End Hunger in the UK has now come to a close.

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- Our partnership with Sustain, through funding from the Big Lottery, strengthened the network of Food Power alliances across the UK, although this four-year programme ended in 2021.

We are very grateful to all our funders, and further details about who has funded which programmes can be found in note 3.

The £161,546 planned deficit in restricted funds (2021: surplus of £72,346) arose from spending down large, multi-year grants received in advance. The carried forward balance of restricted funds of £102,898 (2021: £264,444) relates to programme funding for long-term projects continuing in 2022 and beyond.

Reserves policy

Reserves are held to build resilience and capacity, and to allow Church Action on Poverty to continue its activities in the event of a short-term reduction in income.

In 2021 the Council of Management reviewed how it calculates the level of free reserves deemed necessary. Factors such as the cost of operating for 12 months without any programme recharges (restricted grants cover some unrestricted costs) and the cost of winding up the organisation in an orderly way were considered. This led the Council to conclude that a range of £74,000 to £121,000 of free reserves is appropriate at this time. At the end of 2021–22 the level of free reserves (i.e. unrestricted general funds) was £117,693 (2021: £140,538), which sits comfortably inside the policy range. Given the ongoing economic uncertainties, this is considered acceptable and reassuring as we continue our ever more vital work.

The organisation's current position compared to the policy's range is considered at every Council of Management meeting, and the appropriate range of free reserves is considered every 3 years, or when there is a significant change in circumstances.

Despite a very challenging year, we are in a strong financial position and with your continued support we will work hard to ensure that those experiencing poverty are supported and empowered, and that the structures that keep them in poverty are challenged.

Plans for the future

Plans for 2022–23:

Building a movement to reclaim dignity, agency and power

As we mark our 40th anniversary year, Church Action on Poverty is more committed than ever to our core vision: that the UK can and must be transformed into a country where everyone can live a full life, free from poverty.

That's why in our anniversary year, we have set ourselves an ambitious new goal: over the next 5–10 years our task will be to work with churches, partners, people and communities struggling against poverty, to build a social movement to reclaim dignity, agency and power together.

In Church Action on Poverty's experience, people who struggle against poverty on a daily basis have far greater insight not just into the challenges they face, but a really deep understanding of what needs to change, and some of the best ideas for doing so.

Transforming unjust structures is core to the mission of the church, but if we are serious about transforming the unjust structures then we have to be willing not just to speak truth to power, but to enable people to do so for themselves.

For Church Action on Poverty, making change happen must always start at a local level, working with small groups of people to enable them to reclaim their own dignity, agency and power.

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Our vision for building a social movement is rooted in this approach – finding ways to enable groups of people to come together in ways which are transformative.

We will continue to do this by

- Growing the number of partners we are working with across the UK to help grow a more powerful grassroots social movement to tackle poverty over the longer term.
- Continuing to expand and grow the Your Local Pantry network, with a goal of 45 new Pantries and 10,000 new members this year, achieved through a major new corporate partnership with The Cooperative to be announced towards the end of 2022.
- Continuing to support the growth of Self Reliant Groups, and expanding the number of partner organisations involved in this work.
- Developing a new Speaking Truth to Power programme, to support a network of people with lived experience of poverty to speak their own truths to power both locally and nationally.
- Continuing to encourage church partners to explore what it means to be a Church on the Margins, including investing in supporting local leadership in marginal communities.
- Promoting key 'movement building' moments including Challenge Poverty Week, Church Action on Poverty Sunday, and high profile national campaign moments with key partners.

As we look to mark Church Action on Poverty's 40th anniversary in 2022, we invite you to join together with us in the challenging and exciting task. Together, we can build dignity, agency and power. Together, we can transform the unjust structures of society.

Overall financial and fundraising aims

- To ensure Church Action on Poverty is able to continue and extend its vital work, especially in the context of the developing cost of living crisis, impending recession and wider economic uncertainty.
- To work towards a position where unrestricted income, i.e. that from our committed givers, is sufficient to cover the core costs of running the organisation.
- To strengthen our relationships with existing funders and donors, increasing their level of commitment and support.
- To continue to explore other ways of diversifying our income streams and reducing our dependence on restricted grant funding, for example by further developing the franchise model for Your Local Pantry and continuing to expand the 'Friends of Your Local Pantry' who donate regularly to support the Pantry in their local area.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 1st June 1999 and registered as a charity on 24th March 2000.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

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Trustee/director election

Trustees/directors make up Church Action on Poverty's Council of Management, the organisation's governing body. Each year, one third of members of the Council of Management retire from office at the Annual General Meeting, all of whom are eligible for re-election. All members of Church Action on Poverty are invited to make nominations, and the ballot for new Council of Management members takes place at the Annual General Meeting. Where there are specific gaps in skills or experience within the Council membership, the Council is empowered to co-opt one or more additional members until the following Annual General Meeting.

Trustee/director induction

The new trustees/directors undergo an induction process which explains the staffing, structure, etc. of the organisation and a half-day session at the Church Action on Poverty offices with the Chair, Director, Programme Manager and other Church Action on Poverty staff.

Organisational structure

The full Council of Management meets a minimum of four times a year. The Council operates an annual planning cycle, including establishing and reviewing strategic priorities, agreeing and monitoring an organisational Year Plan, and other organisational and operational policies and priorities.

An Officers' Group meets bi-monthly to discuss the more detailed operations of the charity. The Treasurer is in contact with the Finance Manager on a regular basis to specifically discuss finances. The two senior staff meet regularly as a small management team (with this being expanded to include three other senior staff in autumn 2022), and the full staff team meets quarterly as part of the planning cycle.

Risk management

The major risks facing the charity, as identified by the trustees, have continued to be reviewed and systems established to mitigate those risks.

The Council of Management reviews Church Action on Poverty's risk register regularly. The potential likelihood and impact of each risk is considered and traffic-light colours are used. Probably unsurprisingly, the risk of a pandemic had not previously been explicitly considered, but the strength of Church Action on Poverty's relationships with supporters, and the thoroughness with which other identified risks have been mitigated, ensured that the pandemic has not been financially detrimental to the charity.

In 2022, as in recent years, no financial risks have been identified as 'red'. Ongoing risks that were identified include:

- Lack of funds leading to a significant financial loss in the year – this is mitigated by having a clear funding strategy and plans to diversify the funding sources further. Future funding forecasts are provided to the Council at each meeting so that the known end of funding agreements can be planned for. Budgets are managed carefully and cash flow considered regularly to ensure that the risk of a lack of funds is minimised.
- Ageing supporter base – this is mitigated by a creative supporter relations strategy for actively attracting new members, donors and legacies. Investment in a new website and database support this strategy.
- Lack of unrestricted reserves – while this was seen as a 'red' risk a few years ago it is no longer considered to be so. To mitigate this risk re-appearing our reserves policy is clearly linked to our business plan (see details of our reserves policy below).

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Other risks identified as less significant include the risk of fraud and error occurring; inadequate reporting to funders; or inadequate insurance. All of these risks are considered regularly and action is taken to mitigate them when necessary. The Council also continues to take steps to reduce risk by holding cash reserves in a number of separate banking institutions

Funds held as custodian trustee on behalf of others

Church Action on Poverty does not currently hold any funds on behalf of any other charities.

Statement of responsibilities of the trustees

The trustees (who are also directors of Church Action on Poverty for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures 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 operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 20 October 2022 and signed on their behalf by



[John Dale \(Oct 31, 2022 15:15 GMT\)](#)

John Dale

Chair of Council of Management

Independent examiner's report
to the trustees of
Church Action on Poverty Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 14 to 30.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey St, Ancoats
Manchester, M4 6JG
Date 30/11/2022

Church Action on Poverty Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Grants, Donations and legacies	3	242,173	148,517	390,690	791,937
Charitable activities: Fees and other income	4	70,072	-	70,072	23,748
Investments	5	39	-	39	184
Total income		312,284	148,517	460,801	815,869
Expenditure on:					
Raising funds	6	48,092	-	48,092	47,344
Charitable activities	7	245,040	352,179	597,219	650,120
Total expenditure		293,132	352,179	645,311	697,464
Net income/(expenditure) before net gains/(losses) on investments		19,152	(203,662)	(184,510)	118,405
Realised gains/(losses) on investments		-	-	-	-
Unrealised gains/(losses) on investments		-	-	-	-
Net income/(expenditure) for the year	9	19,152	(203,662)	(184,510)	118,405
Transfer between funds		(42,116)	42,116	-	-
Net movement in funds for the year		(22,964)	(161,546)	(184,510)	118,405
Reconciliation of funds					
Total funds brought forward		155,264	264,444	419,708	301,303
Total funds carried forward		132,300	102,898	235,198	419,708

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Church Action on Poverty Limited
Company number 3780243
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Current assets			
Debtors	14	75,939	236,152
Cash at bank and in hand	15	185,721	275,358
Total current assets		261,660	511,510
Liabilities			
Creditors: amounts falling due in less than one year	16	(26,462)	(91,802)
Net current assets		235,198	419,708
Total assets less current liabilities		235,198	419,708
Net assets		235,198	419,708
The funds of the charity:			
Restricted income funds	17	102,898	264,444
Unrestricted income funds	18	132,300	155,264
Total charity funds		235,198	419,708

For the year ended 31 March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 17 to 30 form part of these accounts.

Approved by the trustees on 20 October 2022 and signed on their behalf by:

J. A. Dale

John Dale (Oct 31, 2022 15:15 GMT)

John Dale, Chair

Lydia Groenewald

Lydia Groenewald (Oct 31, 2022 16:28 GMT)

Lydia Groenewald, Treasurer

Church Action on Poverty Limited
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	21	(89,676)	26,695
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		39	184
Cash provided by/(used in) investing activities		39	184
Increase/(decrease) in cash and cash equivalents in the year		(89,637)	26,879
Cash and cash equivalents at the beginning of the year		275,358	248,479
Cash and cash equivalents at the end of the year		185,721	275,358

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

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

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Church Action on Poverty Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. 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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and their associated support costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office equipment	20%
------------------	-----

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

The charitable company contributes to defined contribution pension schemes on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees. There were contributions outstanding at the balance sheet date of £4,455 (2021: £Nil).

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from grants, donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Grants			
<i>Core Campaigns and events</i>			
The Methodist Church	6,500	-	6,500
CMW Charitable Trust	10,000	-	10,000
HMRC JRS	-	853	853
Esmee Fairbairn Foundation	-	5,800	5,800
<i>Poverty Media Unit</i>			
Anonymous Trust	15,000	-	15,000
The Guardian Foundation	-	4,000	4,000
<i>Your Local Pantry</i>			
John Laing Trust	-	16,500	16,500
Robertson Trust	-	15,000	15,000
Big Give	-	2,500	2,500
Barrow Cadbury Trust	-	400	400
<i>Self-Reliant Groups</i>			
Tudor Trust	-	45,000	45,000
<i>Church on the Margins</i>			
Sir Halley Stewart Trust	-	20,976	20,976
MB Reckitt Trust	-	2,000	2,000
<i>Food Insecurity Research</i>			
University of Sheffield	-	29,940	29,940
Total income from grants	31,500	142,969	174,469
Donations (including gift aid)	210,673	5,548	216,221
Total	242,173	148,517	390,690

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Income from grants, donations and legacies (cont.)

Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Grants			
<i>Core Campaigns and events</i>			
The Methodist Church	6,000	-	6,000
CMW Charitable Trust	5,000	-	5,000
March Christian Trust	800	-	800
Tudor Trust (Wellbeing)	2,000	-	2,000
HMRC JRS	6,578	-	6,578
Esmee Fairbairn Foundation	20,000	-	20,000
Paracletos	10,000	-	10,000
<i>Poverty Media Unit</i>			
Anonymous Trust	-	10,000	10,000
Joseph Rowntree Foundation	-	2,100	2,100
<i>Your Local Pantry</i>			
Tudor Trust	-	30,000	30,000
John Laing Trust	-	21,100	21,100
Evan Cornish Foundation	-	2,500	2,500
Esmee Fairbairn Foundation Emergency	30,000	-	30,000
Robertson Trust	-	15,000	15,000
Big Lottery COVID Response	-	70,578	70,578
CAF Resilience Fund	-	29,094	29,094
The Jerusalem Trust	-	20,000	20,000
<i>End Hunger UK</i>			
Esmee Fairbairn Foundation	10,000	82,809	92,809
<i>Food Power</i>			
Big Lottery COVID Response	-	66,178	66,178
Why Hunger Inc.	-	2,230	2,230
<i>Church on the Margins</i>			
Coventry University	-	5,000	5,000
Sir Halley Stewart Trust	-	20,976	20,976
Methodist Action for Poverty & Justice	-	30,000	30,000
<i>Manchester Poverty Truth Commission</i>			
Poverty Truth Network Regional Support	-	1,400	1,400
Our Manchester Investment Fund	-	14,155	14,155
<i>Speaking Truth to Power</i>			
Society of the Holy Child Jesus	-	20,000	20,000
<i>Food Insecurity Research</i>			
University of Sheffield	-	29,940	29,940
Total income from grants	90,378	473,060	563,438
Donations (including gift aid)	206,511	19,325	225,836
Donated services	2,663	-	2,663
Total	299,552	492,385	791,937

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Fees and other income	70,072	-	70,072
Total	70,072	-	70,072
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Fees and other income	1,100	22,648	23,748
Total	1,100	22,648	23,748

5 Investment income

Current reporting period	Unrestricted £	Restricted £	2022 £
Income from bank deposits	39	-	39
	39	-	39
Previous reporting period	Unrestricted £	Restricted £	2021 £
Income from bank deposits	184	-	184
	184	-	184

6 Cost of raising funds

	2022 £	2021 £
Staff costs	40,990	39,400
Printing and postage	7,102	7,944
	48,092	47,344

All expenditure on cost of raising funds is unrestricted.

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period	Staff costs £	Operating costs £	Support costs £	Total 2022 £
Core campaigns and events	145,139	98,144	(8,359)	234,924
Social Change Agency	-	4,980	-	4,980
End Hunger UK	19,900	321	335	20,556
Food Power	26,816	1,118	-	27,934
Poverty Media Unit	8,405	4,417	-	12,822
Self-Reliant Groups	36,217	18,173	-	54,390
Your Local Pantry	56,682	92,844	-	149,526
Church on the Margins	21,898	9,215	-	31,113
Manchester Poverty Truth				
Commission	1,862	8,084	-	9,946
Speaking Truth to Power	12,339	-	-	12,339
Food Insecurity Research	23,491	4,564	8,024	36,079
Governance costs (see note 8)	-	2,610	-	2,610
	<u>352,749</u>	<u>244,470</u>	<u>-</u>	<u>597,219</u>
Previous reporting period	Staff costs £	Operating costs £	Support costs £	Total 2021 £
Core campaigns and events	156,557	84,853	(69,743)	171,667
End Hunger UK	17,922	60,961	6,924	85,807
Food Power	38,909	9,579	9,727	58,215
Poverty Media Unit	7,737	838	1,715	10,290
Self-Reliant Groups	22,626	22,893	9,104	54,623
Your Local Pantry	35,026	108,053	26,377	169,456
Church on the Margins	27,008	9,272	7,256	43,536
Manchester Poverty Truth				
Commission	2,596	17,067	1,966	21,629
Speaking Truth to Power	5,939	500	2,500	8,939
Food Insecurity Research	17,021	2,606	4,174	23,801
Governance costs (see note 8)	-	2,157	-	2,157
	<u>331,341</u>	<u>318,779</u>	<u>-</u>	<u>650,120</u>
			2022 £	2021 £
Restricted expenditure			352,179	482,687
Unrestricted expenditure			245,040	167,433
			<u>597,219</u>	<u>650,120</u>

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Governance £	<i>Total 2022</i> £
Accountancy services	Governance	2,132	2,132
Trustees' expenses	Governance	478	478
		<hr/>	<hr/>
		2,610	2,610
		<hr/>	<hr/>
 Previous reporting period	 Basis of apportionment	 Governance £	 <i>Total 2021</i> £
Accountancy services	Governance	2,125	2,125
Trustees' expenses	Governance	32	32
		<hr/>	<hr/>
		2,157	2,157
		<hr/>	<hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Independent examiner's remuneration		
- accountancy fees	780	1,400
- payroll bureau fees	1,052	-
Independent examiner's fee	300	300
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	335,998	316,348
Social security costs	26,983	24,369
Pension costs	30,758	30,024
	<hr/>	<hr/>
	393,739	370,741
	<hr/>	<hr/>
 Allocated as follows:		
Cost of raising funds	40,990	39,400
Charitable activities	352,749	331,341
	<hr/>	<hr/>
	393,739	370,741
	<hr/>	<hr/>

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Staff costs (cont.)

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 14 (2021: 12).

The average full time equivalent number of staff employed during the period was 8.55 (2021: 10).

The key management personnel of the charity comprise the trustees, the Director and the Programme Manager. The total employee benefits of the key management personnel of the charity were £92,475 (2021: £81,259).

11 Trustee remuneration and expenses, and related party transactions

Neither the Council of Management nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

7 members of the Council of Management received travel and subsistence expenses during the year of £478 (2021: £32).

Aggregate donations from related parties were £1,145 (2021: £10,504).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
HMRC JRS	853	6,578
	<hr/>	<hr/>
	853	6,578
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

14 Debtors

	2022 £	2021 £
Grants receivable	5,244	-
Other debtors	66,972	-
Prepayments and accrued income	3,723	236,152
	<hr/>	<hr/>
	75,939	236,152
	<hr/>	<hr/>

15 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and in hand	185,721	275,358
	<hr/>	<hr/>
	185,721	275,358
	<hr/>	<hr/>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Short term compensated absences (holiday pay)	7,658	10,356
Other creditors and accruals	18,804	81,446
	<hr/>	<hr/>
	26,462	91,802
	<hr/>	<hr/>

17 Analysis of movements in restricted funds

Name of restricted fund	Description, nature and purposes of the fund
Poverty Media Unit	To provide poverty media coverage of programmes
Self-Reliant Groups	To work with groups to make them self-reliant
Your Local Pantry	To feed people sustainably
End Hunger UK	To confront the root causes of food insecurity in the UK
Food Power	To tackle food poverty through people-powered change
Manchester Poverty Truth Commission	To find ways of unlocking poverty in Manchester
Church on the Margins	To work with church communities on poverty and injustice issues
Speaking Truth to Power	To train participants in making recommendations to policy-holders on how to deal with household food insecurity in the future
Food Insecurity Research	To research and document people's experiences accessing food during the covid-19 crisis
Social Change Agency	To provide consultancy on strategic and financial modelling
GJRS	Grant funding received under the government Job Retention Scheme (also known as Coronavirus Job Retention Scheme) towards the salary costs of individuals placed on furlough through the covid-19 pandemic

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movements in restricted funds (cont.)

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Poverty Media Unit	12,015	4,000	(12,822)	-	3,193
Self-Reliant Groups	22,387	45,000	(54,390)	-	12,997
Your Local Pantry	89,641	39,948	(149,526)	70,000	50,063
End Hunger UK	42,570	-	(20,221)	(22,349)	-
Food Power	25,445	-	(27,934)	2,489	-
Manchester Poverty Truth Commission	11,921	-	(9,946)	-	1,975
Church on the Margins	43,265	22,976	(31,113)	-	35,128
Speaking Truth to Power	11,061	-	(12,339)	-	(1,278)
Food Insecurity Research	6,139	29,940	(28,055)	(8,024)	-
Social Change Agency	-	5,800	(4,980)	-	820
GJRS	-	853	(853)	-	-
	<u>264,444</u>	<u>148,517</u>	<u>(352,179)</u>	<u>42,116</u>	<u>102,898</u>

Transfers represent project management charges made in the year in line with funder agreements, franchise fees received to the Your Local Pantry fund to facilitate core support for all Pantries and a previously unallocated salary expenditure in the End Hunger UK project.

The Food Power project received support from unrestricted funds to cover amounts spent at the conclusion of the project and the Speaking Truth to Power project deficit is covered by funds and commitments received in 2022/23.

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Poverty Media Unit	10,205	12,100	(10,290)	-	12,015
Self-Reliant Groups	77,010	-	(54,623)	-	22,387
Your Local Pantry	-	229,097	(169,456)	30,000	89,641
End Hunger UK	35,568	82,809	(85,807)	10,000	42,570
Food Power	15,643	68,408	(58,606)	-	25,445
Manchester Poverty Truth Commission	22,847	16,703	(27,629)	-	11,921
Church on the Margins	30,825	55,976	(43,536)	-	43,265
Speaking Truth to Power	-	20,000	(8,939)	-	11,061
Food Insecurity Research	-	29,940	(23,801)	-	6,139
	<u>192,098</u>	<u>515,033</u>	<u>(482,687)</u>	<u>40,000</u>	<u>264,444</u>

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General funds	140,538	312,284	(293,013)	(42,116)	117,693
Designated funds	14,726	-	(119)	-	14,607
	<u>155,264</u>	<u>312,284</u>	<u>(293,132)</u>	<u>(42,116)</u>	<u>132,300</u>

Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General funds	103,058	270,836	(193,356)	(40,000)	140,538
Designated funds	6,147	30,000	(21,421)	-	14,726
	<u>109,205</u>	<u>300,836</u>	<u>(214,777)</u>	<u>(40,000)</u>	<u>155,264</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General funds	The free reserves of the charity available for general charitable use
Designated funds	Unrestricted funds designated by the trustees for special projects and described on page 8 of the Trustees Annual Report

19 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	117,693	14,607	102,898	235,198
Total	<u>117,693</u>	<u>14,607</u>	<u>102,898</u>	<u>235,198</u>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	140,538	14,726	264,444	419,708
Total	<u>140,538</u>	<u>14,726</u>	<u>264,444</u>	<u>419,708</u>

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	9,720	9,720	1,258	1,258
One to five years	38,880	810	179	1,362
Over five years	10,530	-	-	-
	<u>59,130</u>	<u>10,530</u>	<u>1,437</u>	<u>2,620</u>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the year	(184,510)	118,405
Adjustments for:		
Dividends, interest and rents from investments	(39)	(184)
Decrease/(increase) in debtors	160,213	(70,079)
Increase/(decrease) in creditors	(65,340)	(21,447)
	<u>(89,676)</u>	<u>26,695</u>
Net cash provided by/(used in) operating	<u>(89,676)</u>	<u>26,695</u>

Church Action on Poverty Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Comparative Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:			
Grants, Donations and legacies	299,552	492,385	791,937
Charitable activities: Fees and other income	1,100	22,648	23,748
Investments	184	-	184
Total income	300,836	515,033	815,869
Expenditure on:			
Raising funds	47,344	-	47,344
Charitable activities	167,433	482,687	650,120
Total expenditure	214,777	482,687	697,464
Net income/(expenditure) before net gains/(losses) on investments	86,059	32,346	118,405
Realised gains/(losses) on investments	-	-	-
Unrealised gains/(losses) on investments	-	-	-
Net income/(expenditure) for the year	86,059	32,346	118,405
Transfer between funds	(40,000)	40,000	-
Net movement in funds for the year	46,059	72,346	118,405
Reconciliation of funds			
Total funds brought forward	109,205	192,098	301,303
Total funds carried forward	155,264	264,444	419,708











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Final Audit Report

2022-10-31

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