

CHARITY REGISTRATION NUMBER: 1150092

Community Against Poverty Foundation

Financial Statements

31 March 2018

M.R ACCOUNTANTS & TAX ADVISERS

Chartered Certified Accountants

50 Brian Road

Romford

Essex

RM6 5BX

Community Against Poverty Foundation

Financial Statements

Year ended 31 March 2018

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Community Against Poverty Foundation

Trustees' Annual Report

Year ended 31 March 2018

The trustees present their report and the financial statements of the charity for the year ended 31 March 2018.

Reference and administrative details

Registered charity name Community Against Poverty Foundation

Charity registration number 1150092

Principal office Ground Floor
Room 10
7-15 Greatorex Street
London
E1 5NF

The trustees

Mr. M A Samad
Mr. M A Majid
Mr. N Chowdhury
Mr. A Noor
Miss. F Islam

Independent examiner M. Rafiq
50 Brian Road
Romford
Essex
RM6 5BX

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Structure, governance and management

Governing document

Community Against Poverty (CAP) Foundation is a registered charitable organisation, which registered with the Charity Commission on 7th December 2012.

Appointment of Trustees

Where possible, all positions are filled every two years from nominations and selection. It is felt that this has maximised accountability to the whole membership of the Trustees.

Trustee induction and training

A copy of the governing document - and all the policies relating to the organisation (also outlining the roles and responsibilities) is available to all Trustees at Cap Foundation. The Trustees are always encouraged to keep up to date with regular changes to the charity sector. Training is always available and accessible for all Trustees.

Risk management

The Trustees have assessed the major risks to which the charity can be exposed to, with those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks. Decisions are reached through quarterly Trustee meetings. Trustees who fail to attend for 3 consecutive meetings lose their status and voting rights.

Objectives and activities

Our aim is not just to provide charity but to provide resources to empower and inspire communities for people to build, create and plan for a brighter future. Our mission is to eradicate poverty, offer education, facilitate health and welfare by developing innovative and sustainable solutions that enable individuals and families to achieve basic living standards and a life of opportunity. The projects reflect the unique and dynamic qualities of both the group's mission and its people through three main principles: Global reach, effective engagement and innovation.

Our strategy of inspiring and empowering lies at the core of the group's culture, while we support other charities and non-profit organizations around the world in managing urgent global disasters. CAP Foundation activities for the year include providing financial support towards disadvantaged communities by helping to deliver fresh water facilities, Medical needs, sanitation, education, self-sustainability project - rickshaws and sewing machine, provide shelter accommodation and Homeless in Need Project in the UK. The charity continues to provide humanitarian assistance to the most vulnerable social groups both here in the UK and in Bangladesh.

Public Benefit

The Trustees confirm that they abide by the Charity Commission guidance on public benefit in complying with Section 17 of the Charities Act 2011, to have due regard to public benefit in meeting its objectives and activities.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Achievements and performance

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities can be summarised below:

Mental Health and Wellbeing Centre

Background

Global Scenario says that the Mental Disorder is the 4th deadliest disease out of the top 10. Currently 450 million people are affected, that is 12% of the world population. In Bangladesh, we have 16.1% adults and 18.4% children who are on the spectrum of a mental health condition (source: 2003-2005 national Survey Report). Every year there are about 10,000 people committing suicide in Bangladesh due to undiagnosed mental disorder. We have secured a building on a long lease and have invested our funds to refurbish the building and start our Mental Health provision in Bangladesh to tackle mental health stigma and stereotypes that exists within villages and towns. The centre will now accommodate and raise awareness around Mental Health issues, assess and plan to provide initial support to individuals and families. Our Objective: To provide a personalised service that meets the need of the individuals who are suffering from Mental Health disorder within Greater Sylhet Division and throughout Bangladesh. Outputs from the centre: The centre has now employed 1 Qualified Psychotherapist with 5 Mental Health First Aid Para-Counsellors and 5 volunteers to support its day to day services. The centre is providing the following services Client's Mental Health assessment for need based intervention: Integrative Psychotherapy | Group Psychotherapy Individual and group counselling for patient and their NOK Home visit- follow-up of medical treatment, personal care, support for social functioning, livelihood training and employment etc Positive engagement sessions Deliver community-based workshop and awareness programs

Group and family therapy service

First Aid Mental Health training services

Shelter Accommodation

The main aim of our shelter accommodation initiative is to support vulnerable families who live in precarious or dangerous dwellings that are susceptible to the extreme monsoon weather. CAP Foundation have constructed 8 shelter accommodations in all four districts. By building houses for the most disadvantaged families, our aim is to try and help provide these vulnerable people with at least one of the most basic human need of shelter and a decent life. Through the development of strong, safe and secure housing, we are able to provide them with the long-term security that is the first step out of the cycle of poverty.

Community Fresh Water Project

Our research inspection teams in the Sylhet region work with the local community and experts in the water sector to provide sustainable sources of water which help to improve lives in rural Bangladesh. Contagions in the water are causing diseases and health disorders, such as renal failure, high blood pressure and osteoporosis. CAP Foundation has built 44 community deep tube-wells in all four districts of Greater Sylhet Division. Each community deep tube-well will now be directly benefiting at least 10 families. In total, 440 families will now have access to safe and clean drinking water in Bangladesh.

Sanitation

We assist communities in need of sanitation facilities by providing new brick-built sanitation units in areas where there are none. We have built 16 sanitation units to help the impoverished people of rural Bangladesh to live in more humane and sanitary conditions, this has drastically improved the quality of their lives. In order to ensure that we reach the neediest people, we have volunteers on the ground to follow up on the impact our assistance have had on these communities.

Sewing Machines

The goal of this project is to provide an impactful, sustainable method of empowering the women of

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Bangladesh. Cap Foundation has donated 30 sewing machines to the women of the Rangpur District; who will now be able to start a tailoring business from their nearest trading centre or even from their home, earning an income that can put food on her family's table and provide basic necessities. The key outcome that this program focuses on is transformation of the community and sustainable change in the lives of the recipients of the sewing machines and their families. We believe that, by giving them training, the women we support will be able to not only sustain their livelihoods but grow their businesses.

Community Mosque - The Shamimara Mosque

For the first time, Cap Foundation have built a mosque in Bangladesh, within the Sunamgonj District to facilitate the local community by utilising the premises for their prayer and the children's education. The facility can accommodate up to 150 local people at one time. This has given the entire community an uplift and for them to bring the village people together. The campaign was carried out here in the UK to raise the fund for one of our late donor, Shamimara Uddin who was an active ambassador for Cap Foundation and we as an organisation took the steps to complete the mosque as a memory for her and her family.

Education - School Academy

Education is among the most important initiative for CAP Foundation. This is one of the biggest obstacles for the people in rural Bangladesh who are trapped in a cycle of poverty through lack of education. We have built five new school academies this year within different districts of Bangladesh and we are focusing from a pre-school stage of the children - nursery/reception age group. The academy provides the basic education that rural children struggle to find. Cap have also implemented sports activities and art therapy for the children to engage and enjoy being just children. Each academy has two full time teachers and accommodates 40-50 children. Our aim is to have these academies built in every district and sub-district to start providing education and focus on developing the children and the community further.

Education - School Uniform

CAP Foundation have provided school uniform to 131 students in Hobigonj District. Our volunteer researchers go deep into each borough and sub-district of the Greater Sylhet Division to identify students from families that are struggling financially and who find it difficult to meet the costs. This offers students - both boys and girls - grants that help to cater for their school uniform, education fees, learning materials such as books and travel costs for an entire term.

Ramadan Food Distribution

Ramadan is a fasting month for the whole of the Muslim community around the world where everyone observes fast. In Bangladesh the disadvantaged people already, suffer and live below the poverty line. Cap Foundation aim to feed the people and secure food for the most destitute and needy within Greater Sylhet Division. This year we have delivered food packages to 1700 families, where each family will have an average of 5 members to feed, that's about 5,500 people from many sub-districts of Greater Sylhet Division. The food package contains:

Rice | Onions | Potatoes | Oil | Lentils | Chickpeas | Dates | Salts and Spices Through this food supply, the families struggle, and hunger will ease at least for the month of Ramadan. Their day-to-day activities and work will become easier.

All Projects in the Rohingya Camps - Cox's Bazar, Bangladesh

More than 950,000 Rohingya people have sought shelter in Bangladesh since the violence erupted in Myanmar during August 2017. As a stateless Muslim minority group in Myanmar, they have faced discrimination, violence and extreme poverty for decades. Most have walked for days, bringing with them harrowing stories of violence. Children have arrived and have been residing in overcrowded makeshift camps. They are sick, exhausted and in desperate need of food, water and medicine. Many are also visibly traumatised by their experiences. This recent spate of conflict has seen many more civilians killed, homes and villages burned down and landmines planted.

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Cap Foundation have been on the ground to help families and children with emergency needs such as:

- Food parcels containing everyday essentials
- Winter clothes for children and adults
- Medicine, shoes, toys and baby essentials.
- Sanitation for a safer environment and better hygiene.
- Fresh water program for cleaner water
- Box room bathroom facilities, especially for women and their security
- Ramadan food parcels - supplying dry goods and vegetables for the whole month
- Mental Health Camp - Supporting children and adult with trauma

We were able to build a Mental Health Camp within the refugee camp in Ukhiya, Cox's Bazar, to focus on people who were mostly traumatised. In the squalid, overcrowded camps, where refugees struggle to have access to food and clean water, people continue to arrive. Cap Foundation were providing protection and psychological first aid (PFA) to children and adults by qualified and professional volunteers. This entailed offering basic support and comfort, for example by listening to what some of the patients had to say or by friendly gestures; such as handing a glass of water to reach out to them. We also had a team of Doctors, with a psychological background and Para-Professionals to provide counselling. Due to the early stage of the trauma it wasn't the right time for counselling or In-depth discussion about their emotions, it was more about comfort and stabilising, so they would come back to their normal thinking and functioning. A few weeks later we organised our team to go out and visit groups of refugees to provide trauma counselling and bring people to our camp. This was to help people manage stress, so they could cope better with their current situation. This was also to help people acknowledge that they have survived their harrowing escape and to understand that they are now safe, secure and not alone. The team also closely observed groups who could develop post-traumatic stress disorder in the coming months.

Children Day Care Centre - A safe area for children

An example would be, a group of children would sit on the floor, engrossed in board games, or play with plastic animals and engage in other activities. A couple of them would scamper about in costumes. Tacked up on the walls are vivid crayon drawings - that are explicit reminders of the violence these Rohingya children have witnessed. 10-year-old boy, Hassan, drew a number of them. "In my village, they did this," he said, referring to his sketches of soldiers killing people and of families in burning houses. One drawing, he explained, shows a playground where the army came and killed the children, in another, with purple and black helicopters, he pointed at a figure of a soldier who killed a child by stepping on his chest. "We were tortured by the Myanmar army. When I draw these pictures, I feel good afterwards," he also stated, explaining that drawing helps him express what he experienced. The Cap Foundation children day care centre, as well as other similar spaces and schools in the refugee camps set up by other charities, allow Rohingya children to interact with each other. Our centre focuses on basic education and a place where they can participate in ART Therapy and sports activities to help them regain some belief and be children's again.

Antenatal Clinic - Supporting the mothers

According to Save the Children, about 130 live births are expected each day across 2018, with new-borns facing malnutrition and the risk of diseases such as diphtheria, cholera and measles.

"The disadvantage these new born Rohingya babies will face, by virtue of the situation they are born into, is truly heart-breaking," said Rachael Cummings, Health Adviser in Cox's Bazar for Save the Children. "The needs are simply enormous, and we don't have enough resources and funding to ensure every mother and child receives the medical care they require." Cap Foundation have developed an Antenatal Clinic in Rohingya, Kutupalong Camp, Cox's Bazar, Bangladesh to focus on the women giving birth. The Antenatal Clinic has the following advantages: Delivery facility | After Care facility, with 3-5 single beds | Medical Consultation facility | Respite facility for medical professionals | Reception and waiting area and Postnatal support. As well as medicine for the pregnant mothers, the clinic is also providing free medicine for the refugees. The clinic has given a safe place to deliver babies within the camp and this particular initiative has been very successful by

Community Against Poverty Foundation

Trustees' Annual Report *(continued)*

Year ended 31 March 2018

Cap Foundation.

Financial review

The committee would report that the income of the charitable company in respect of unrestricted funds was £221,654 (2017 £74,162). The income in respect of restricted funds was £160,285 (2017 £153,145). The statements of financial activities show the total resources expended was £154,469 for unrestricted and £160,285 for restricted funds.

Plans for future periods

Regular reviews and updates held by the management committee of Trustees, who recognise the need to hold reserves to allow protection of core activities in the event of income shortfalls and cashflow problems and to promote balanced, long-term strategic planning, in line with Charity Commission guidelines.

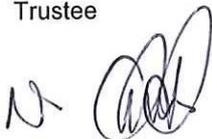
The trustees' annual report was approved on 8 August 2018 and signed on behalf of the board of trustees by:



Mr. M A Samad
Trustee



Mr. M A Majid
Trustee



Mr. N Chowdhury
Trustee



Mr. A Noor
Trustee



Miss. F Islam
Trustee

Community Against Poverty Foundation

Independent Examiner's Report to the Trustees of Community Against Poverty Foundation

Year ended 31 March 2018

I report to the trustees on my examination of the financial statements of Community Against Poverty Foundation ('the charity') for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



M. Rafiq
Independent Examiner

50 Brian Road
Romford
Essex
RM6 5BX

8 August 2018

M.R Accountants 50 Brian Road Romford Essex RM6 5BX

Community Against Poverty Foundation

Statement of Financial Activities

Year ended 31 March 2018

		Unrestricted funds	2018 Restricted funds	Total funds	2017 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	221,654	160,285	381,939	227,308
Total income		<u>221,654</u>	<u>160,285</u>	<u>381,939</u>	<u>227,308</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	154,469	160,285	314,754	232,393
Total expenditure		<u>154,469</u>	<u>160,285</u>	<u>314,754</u>	<u>232,393</u>
Net income/(expenditure) and net movement in funds		<u>67,185</u>	<u>—</u>	<u>67,185</u>	<u>(5,085)</u>
Reconciliation of funds					
Total funds brought forward		10,417	—	10,417	15,502
Total funds carried forward		<u>77,602</u>	<u>—</u>	<u>77,602</u>	<u>10,417</u>

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

The notes on pages 11 to 18 form part of these financial statements.

Community Against Poverty Foundation

Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	10	–	723
Current assets			
Cash at bank and in hand		78,352	10,394
Creditors: amounts falling due within one year	11	750	700
Net current assets		<u>77,602</u>	<u>9,694</u>
Total assets less current liabilities		<u>77,602</u>	<u>10,417</u>
Net assets		<u>77,602</u>	<u>10,417</u>
Funds of the charity			
Unrestricted funds		<u>77,602</u>	<u>10,417</u>
Total charity funds	12	<u>77,602</u>	<u>10,417</u>

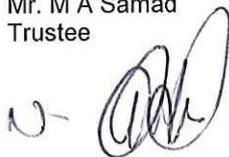
These financial statements were approved by the board of trustees and authorised for issue on 8 August 2018, and are signed on behalf of the board by:



Mr. M A Samad
Trustee



Mr. M A Majid
Trustee



Mr. N Chowdhury
Trustee



Mr. A Noor
Trustee



Miss. F Islam
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Community Against Poverty Foundation

Statement of Cash Flows

Year ended 31 March 2018

	2018 £	2017 £
Cash flows from operating activities		
Net income/(expenditure)	67,185	(5,085)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	–	127
Loss on disposal of tangible fixed assets	723	–
Accrued expenses	50	700
Cash generated from operations	<u>67,958</u>	<u>(4,258)</u>
Net cash from/(used in) operating activities	<u>67,958</u>	<u>(4,258)</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(850)
Net cash used in investing activities	<u>–</u>	<u>(850)</u>
Net increase/(decrease) in cash and cash equivalents	67,958	(5,108)
Cash and cash equivalents at beginning of year	<u>10,394</u>	<u>15,502</u>
Cash and cash equivalents at end of year	<u>78,352</u>	<u>10,394</u>

The notes on pages 11 to 18 form part of these financial statements.

Community Against Poverty Foundation

Notes to the Financial Statements

Year ended 31 March 2018

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Ground Floor, Room 10, 7-15 Greatorex Street, London, E1 5NF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 18% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
General donations	139,625	160,285	299,910
Donations via gift aid	48,592	–	48,592
Other in kind donations	33,437	–	33,437
	<u>221,654</u>	<u>160,285</u>	<u>381,939</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
General donations	18,544	153,145	171,689
Donations via gift aid	40,765	–	40,765
Other in kind donations	14,854	–	14,854
	<u>74,163</u>	<u>153,145</u>	<u>227,308</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Rent and rates	5,490	–	5,490
Legal and professional fees	2,438	–	2,438
Telephone	822	–	822
Internet and computer expenses	912	–	912
Depreciation	–	–	–
Water well	–	15,400	15,400
All Rohingya projects	53,172	52,000	105,172
Rickshaws	–	–	–
Sewing machines	1,944	–	1,944
Mental health and wellbeing centre	10,000	8,872	18,872
Sanitation	3,159	–	3,159
Medical aid/support	548	5,100	5,648
Shelter accommodation	8,555	5,133	13,688
The Shamimara Mosque	–	15,447	15,447
Ramadan food distributions	1,750	55,092	56,842
CAP Foundation Academy	12,963	3,241	16,204
School uniform grant	1,389	–	1,389
Winter clothes	–	–	–
All other overseas costs	5,255	–	5,255
Overseas operational costs	5,839	–	5,839
Events and activities	16,702	–	16,702
Stationary, postage and advertising	3,897	–	3,897
Accountancy fees	750	–	750
Bank and credit card charges	3,434	–	3,434
Promotion and marketing	15,450	–	15,450
	<u>154,469</u>	<u>160,285</u>	<u>314,754</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

5. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Rent and rates	8,416	–	8,416
Legal and professional fees	–	–	–
Telephone	231	–	231
Internet and computer expenses	1,176	–	1,176
Depreciation	127	–	127
Water well	7,700	30,040	37,740
All Rohingya projects	–	–	–
Rickshaws	2,520	9,180	11,700
Sewing machines	1,675	5,765	7,440
Mental health and wellbeing centre	–	20,163	20,163
Sanitation	3,150	9,450	12,600
Medical aid/support	–	–	–
Shelter accommodation	7,440	43,200	50,640
The Shamimara Mosque	–	–	–
Ramadan food distributions	–	35,347	35,347
CAP Foundation Academy	–	–	–
School uniform grant	2,499	–	2,499
Winter clothes	1,000	–	1,000
All other overseas costs	12,578	–	12,578
Overseas operational costs	–	–	–
Events and activities	9,714	–	9,714
Stationary, postage and advertising	4,521	–	4,521
Accountancy fees	700	–	700
Bank and credit card charges	801	–	801
Promotion and marketing	15,000	–	15,000
	<u>79,248</u>	<u>153,145</u>	<u>232,393</u>

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	–	127

7. Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	750	–

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2018 £	2017 £
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Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

8. Staff costs *(continued)*

The average head count of employees during the year was Nil (2017: Nil).

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2017	850
Transfers	(850)
At 31 March 2018	<u>—</u>
Depreciation	
At 1 April 2017	127
Transfers	(127)
At 31 March 2018	<u>—</u>
Carrying amount	
At 31 March 2018	<u>—</u>
At 31 March 2017	<u>723</u>

11. Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	<u>750</u>	<u>700</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2017 £	Income £	Expenditure £	At 31 March 2018 £
General funds	<u>10,417</u>	<u>221,654</u>	<u>(154,469)</u>	<u>77,602</u>

Community Against Poverty Foundation

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

12. Analysis of charitable funds *(continued)*

Restricted funds	At 1 April 2017 £	Income £	Expenditure £	At 31 March 20 18 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>160,285</u>	<u>(160,285)</u>	<u>—</u>

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Current assets	78,352	78,352	—
Creditors less than 1 year	<u>(750)</u>	<u>(750)</u>	<u>—</u>
Net assets	<u>77,602</u>	<u>77,602</u>	<u>—</u>