

REGISTERED COMPANY NUMBER: 06451416 (England and Wales)
REGISTERED CHARITY NUMBER: 1124500

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Education for All Morocco Limited

Williams & Co Epsom LLP
Chartered Accountants
8-10 South Street
Epsom
Surrey
KT18 7PF

Education for All Morocco Limited

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 14

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Funds have been raised with the purpose of donating initially to an NGO in Morocco ('Association Education for All') which helps to provide educational opportunities for girls in the rural High Atlas mountains, to continue their education beyond the Primary level.

**Report of the Trustees
for the Year Ended 31 December 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

Education for All provides accommodation for girls from remote communities in the High Atlas Mountains which enables them to attend the State secondary schools in Asni, Ouirgane and Tlat-n-Yacoub. Our 6 boarding houses provide a safe, comfortable and well-resourced learning environment in which the girls live and study, supported by a house-mother, cooks and cleaner. Their learning is also supported by international volunteers who help the girls with their studies and extra-curricular activities.

EFA's Boarding Houses

2007: EFA began providing accommodation for 10 girls in September 2007

2008: The boarding house Dar Asni 1 was built and opened.

2009: September 2009 saw the opening of EFA's 2nd boarding house Tinmel 1 in Tlat-n-Yacoub 100km from Marrakech. This house has been rented on a long-term lease and was refurbished by EFA

2010: A third boarding house was built during 2010 at Ouirgane some 60km from Marrakech. This house received its first intake of girls in September 2010.

2013: September saw the opening of EFA's 4th house in Asni which is rented on a long-term basis and takes girls from all the other EFA houses attending the Lycee at Asni.

2014: September saw the renting in Asni of EFA's 5th house known as Asni 3 which is dedicated to taking girls going to the lycee from EFA's feeder houses.

2015/16 saw the commencement of a purpose-built house that the girls from Asni 3 moved to on its completion in September 2016.

2018: There are further intakes of girls annually as girls finishing their baccalaureate move onto university. These five houses reached capacity in September 2018 looking after 192 girls boarding and 22 day-girls 71 EFA girls attending university/higher education.

2018 We began building EFA's 6th house Tinmel 2 at Tlat-n-Yacoub, thanks to a generous single legacy donation by the Wynn family from UK in memory of Mark Wynn

2019 We officially opened Tinmel 2 in September 2019. With the opening of this 6th house (EFA largest) it allowed space for Tinmel 1 to undergo necessary refurbishments

2020: Refurbishment of Tinmel 1 begins

2021: Tinmel 1 planned opening in September

Selected Historic Highlights

2013:

- First 6 EFA girls pass their BAC and go onto University. Clive Alderton, British Ambassador to Morocco and EFA Patron at the time holds a celebration lunch for them in his residency in Rabat.

2016:

- Two girls are awarded scholarships for famous Ben Guerir Lycee

2017:

- Her Majesty Ambassador to Morocco, Thomas Reilly, becomes EFA patron, introducing potential donors and raising EFA's profile within and outside of Morocco.

2018:

- EFA receives visits by Moroccan Minister of Education and the Right Honourable Alistair Burt from the UK. EFA founder Michael McHugo honoured with an MBE in the Queens new year honours list for his work promoting gender equality in Morocco.

- EFA receives grant from DFID via cooperation with the British Embassy in Rabat

- EFA partners with Intrepid Foundation who raise 80k in one year through their matched programme

2019:

- February 2019 saw an official visit by the Duke and Duchess of Sussex to the EFA houses and The Duke invested Mike McHugo with his MBE which he accepted on behalf of all EFA.

- Bouteco make a short film about the work of EFA called 'Changing Worlds in the High Atlas'. The film is screened in London and at Beyond Luxury PURE's global travel conference in Marrakech

**Report of the Trustees
for the Year Ended 31 December 2021**

OBJECTIVES AND ACTIVITIES

- EFA has continued to meet its objectives by keeping all 5 houses running in 2021, including re-opening Tinmel 1 bringing us back to 6 functioning houses.
- We have also been able to return almost to full capacity with covid restrictions lifting for the new school year in September 2021.
- We have also managed to send more girls to SIST in Casablanca bringing the total girls on full scholarships to 7.
- We had enrolment into University for the 10th year.

Patrons

- EFA continues its patronage with the current British Ambassadors to Morocco who is Simon Martin.

Staff

- In 2013 the charity recruited their first employee as a fund raising and communications officer and Sonia Omar continues in this role, now full time as Fundraising and Communications Manager
- Karima Targaoui takes on part time employment as EFA's Volunteer Manager after 7 years volunteering in the position
- We are in discussion with a Foundation which may enable us to grow our staff team for the benefit of our overall fundraising as well as organisational strength and sustainability.

Volunteers

- The 5 trustees are all volunteers and any work carried out is done on a voluntary unpaid basis.
- We also partner with People and Places (UK) who send volunteers to the EFA houses (currently online) and have shifted our entire Volunteer Programme online during covid. It has been so successful that we will seek to maintain online volunteering post covid, in addition to live-in volunteers.

**Report of the Trustees
for the Year Ended 31 December 2021**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

2021:

- 2 more EFA girls gain full scholarship to SIST in Casablanca bringing the total to 7
- EFA launches International Women's Day media series on Instagram and Facebook including video messages from supporters and former students
- EFA collaborates with Moroccan film maker for a short film for International Day of the Girl which was published on all channels on October 21
- GlobalGiving campaigns raising \$70,000 in one year
- EFA collaborates with The Citizenry in November for Black Tuesday campaign and raises \$88K (which will be transferred in 2022)
- Collaboration for 3 months with students at Georgetown University to consult on digital marketing, communications and fundraising
- EFA receives donation of £15k through Family Foundation via Goldman Sachs
- EFA wins grant of 21k Euros from Sandra Goyer Foundation for the refurbishment of Tinmel 1 which opened in September 2021 (this will be transferred directly from the Foundation into our Moroccan account)
- EFA launches 5K May campaign through GiveAsYouLive
- EFA girls invited to a 'Summer of Discovery' camp hosted by famous Moroccan Mountain Climber Baibouchra where they learned to camp, canoe and had other confidence building activities
- The British Ambassador has visited the houses two times and invited the EFA girls from SIST to lunch at his residency including for a celebratory event

Schools

- We continue to have supports from schools, especially Bristol Grammar School who have donated many thousands of £ in donations to EFA since EFA began.

Corporate Support

- EFA continues to grow its corporate sponsorship with many new, small businesses coming on board and making regular donations, and sustaining longer-term relationships as well with PURE, AMAZ Sneakers Kahina Beauty and Sugar Mat.
- EFA also continues to be supported through well-being retreats in Morocco with partners including Renovad, Souljourn Yoga and Tonic Retreats.
- We hope corporate support grows and that our registration with Benevity also introduces EFA to more companies in the future.

Impact of Covid 19 on Operations

- 2021 was not business as usual, with volunteers still unable to go to Morocco due to travel restrictions.
- Our travel partners were unable to make usual donations due to lack of business (Intrepid Travel and Pure).
- We also had to cancel some fundraising trips and a Fundraising Gala which was connected to the Marrakech Book Fair
- We hope that 2022 will open Morocco's borders so we can welcome volunteers, visitors and pick up on our corporate sponsorship plans.

Social Media

- We have continued to step up our social media presence, beginning a series of Instagram Live Interviews (Coffee Hour Conversations) featuring inspiring women who are connected to and support EFA. This included a NASA lead engineer, former EFA volunteer and former EFA student.
- EFA's reach has grown, leading to more enquiries
- Sonia set up PayPal donations via Instagram

Internal and external factors

EFA has been pleased with its performance of raising funds in 2021. EFA has many regular donors and their support continues and these donations are helped by our supporters being kept abreast of EFA work through regular newsletters and an increased social media presence. We look forward to travel opening up in 2022 and corporate funds increasing as a result.

**Report of the Trustees
for the Year Ended 31 December 2021**

FINANCIAL REVIEW

The results for the year and financial position of the charity are as shown in the annexed financial statements.

FUTURE PLANS

EFA's aim is to increase the provision of educational opportunities for girls in the rural High Atlas Mountains, continuing their education beyond the Primary level and growth will in a large part be driven by the availability of funding. Our future plans are to maintain the funding for the running of the 6 EFA houses and provide support for EFA girls at university through a mentoring programme.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed via a process of recommendation. Before the appointment commences, a formal meeting takes place with the existing trustees to ensure the new trustees fully understand their responsibilities and duties.

Organisational structure

The charity has 5 Trustees. Day to day operational decisions are taken by Mike McHugo as an unpaid trustee. Major decisions about what donations to make are made by reference to all the trustees.

Induction and training of new trustees

Trustees are referred to the Charity Commissions documents and website.

Wider network

The charity is promoted through its website, charitable events and other appropriate means.

Related parties

The Charity currently donates funds to an NGO in Morocco to help provide college education to people from the rural High Atlas mountains.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06451416 (England and Wales)

Registered Charity number

1124500

Registered office

C/o Williams & co
8/10 South Street
Epsom
Surrey
KT18 7PF

Trustees

M J McHugo Director
Dr A J Dimberline Trustee
K Targaoui Trustee
S Govers - El Hachioui Trustee
T Reilly Trustee

Company Secretary

Mrs G M Mc Hugo

**Report of the Trustees
for the Year Ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Williams & Co Epsom LLP
Chartered Accountants
8-10 South Street
Epsom
Surrey
KT18 7PF

Approved by order of the board of trustees on 23 May 2022 and signed on its behalf by:

M J McHugo - Trustee

**Independent Examiner's Report to the Trustees of
Education for All Morocco Limited**

Independent examiner's report to the trustees of Education for All Morocco Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's 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 charity'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

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:

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.

Paul Smith BSc FCA
Institute of Chartered Accountants in England and Wales
Williams & Co Epsom LLP
Chartered Accountants
8-10 South Street
Epsom
Surrey
KT18 7PF

23 May 2022

Education for All Morocco Limited

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		131,750	-	131,750	165,398
Investment income	2	28	-	28	370
Total		131,778	-	131,778	165,768
EXPENDITURE ON					
Raising funds	3	47,561	-	47,561	47,829
Charitable activities					
Donations		174,850	-	174,850	177,100
Total		222,411	-	222,411	224,929
NET INCOME/(EXPENDITURE)		(90,633)	-	(90,633)	(59,161)
RECONCILIATION OF FUNDS					
Total funds brought forward		363,245	-	363,245	422,406
TOTAL FUNDS CARRIED FORWARD		272,612	-	272,612	363,245

The notes form part of these financial statements

Education for All Morocco Limited (Registered number: 06451416)

**Balance Sheet
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		273,612	-	273,612	364,245
CREDITORS					
Amounts falling due within one year	9	(1,000)	-	(1,000)	(1,000)
NET CURRENT ASSETS		<u>272,612</u>	<u>-</u>	<u>272,612</u>	<u>363,245</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		272,612	-	272,612	363,245
NET ASSETS		<u>272,612</u>	<u>-</u>	<u>272,612</u>	<u>363,245</u>
FUNDS	10				
Unrestricted funds				272,612	363,245
TOTAL FUNDS				<u>272,612</u>	<u>363,245</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:

M J McHugo - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Covid-19

The charity was affected by the impacts of COVID-19 throughout the year, with donations falling due to the decline in tourism and travel.

However, the charity did not need to make use of the government furlough scheme, nor the Coronavirus Business Interruption Loan Scheme.

Thus the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Education for All Morocco Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	28	370
	<u>28</u>	<u>370</u>

3. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Advertising	-	415
Support costs	47,561	47,414
	<u>47,561</u>	<u>47,829</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	45,443	483	1,635	47,561
	<u>45,443</u>	<u>483</u>	<u>1,635</u>	<u>47,561</u>

Support costs, included in the above, are as follows:

	2021 Raising donations and legacies £	2020 Total activities £
Wages	30,217	28,783
Social security	2,696	2,523
Sundries	791	509
Professional fees	11,739	13,044
Bank charges	389	433
Just giving charges	94	562
Auditors' remuneration	1,635	1,560
	<u>47,561</u>	<u>47,414</u>

5. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditors' remuneration	1,635	1,560
	<u>1,635</u>	<u>1,560</u>

Education for All Morocco Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

7. STAFF COSTS

	2021 £	2020 £
Wages and salaries	30,217	28,783
Social security costs	2,696	2,523
	<u>32,913</u>	<u>31,306</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Admin	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	165,398	-	165,398
Investment income	<u>370</u>	<u>-</u>	<u>370</u>
Total	165,768	-	165,768
EXPENDITURE ON			
Raising funds	47,829	-	47,829
Charitable activities			
Donations	177,100	-	177,100
Total	<u>224,929</u>	<u>-</u>	<u>224,929</u>
NET INCOME/(EXPENDITURE)	<u>(59,161)</u>	<u>-</u>	<u>(59,161)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	422,406	-	422,406
TOTAL FUNDS CARRIED FORWARD	<u>363,245</u>	<u>-</u>	<u>363,245</u>

Education for All Morocco Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	<u>1,000</u>	<u>1,000</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	363,245	(90,633)	272,612
TOTAL FUNDS	<u>363,245</u>	<u>(90,633)</u>	<u>272,612</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,778	(222,411)	(90,633)
TOTAL FUNDS	<u>131,778</u>	<u>(222,411)</u>	<u>(90,633)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	422,406	(59,161)	363,245
TOTAL FUNDS	<u>422,406</u>	<u>(59,161)</u>	<u>363,245</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,768	(224,929)	(59,161)
TOTAL FUNDS	<u>165,768</u>	<u>(224,929)</u>	<u>(59,161)</u>

Education for All Morocco Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	422,406	(149,794)	272,612
TOTAL FUNDS	<u>422,406</u>	<u>(149,794)</u>	<u>272,612</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,546	(447,340)	(149,794)
TOTAL FUNDS	<u>297,546</u>	<u>(447,340)</u>	<u>(149,794)</u>

11. RELATED PARTY DISCLOSURES

During the year, K Targaoui, a trustee of the charity was paid £11,739 (2020: £13,043) for services relating to recruitment and monitoring of volunteers. These costs are included in professional fees.