

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
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

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for the Year Ended 31 December 2022**

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**Report of the Trustees
for the Year Ended 31 December 2022**

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 2022. 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 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

Mission Statement

Problem

Education for All Morocco provides access to education for teenage girls from remote communities in the High Atlas Mountains. Due to the remote location of their villages, bad roads, lack of transport and poverty, girls from these communities have missed out on secondary education leading to generations of illiterate women and girls who are locked into early marriage, poverty and unable to realise their potential in life.

Solution

Since 2007, Education For All Morocco has been bringing an effective solution to this problem by building and running girls-only boarding houses close to the local schools. We now have six houses for up to 250 girls. We offer a cosy bed, three nutritious meals a day and a supportive, well-resourced learning environment which supports the girls to thrive in life as well as in their education. We also offer language support and extracurricular activities through our international volunteer programme.

Impact

EFA produced an Impact Report 2022 which can be viewed on request.

Boarding House Milestones

2007: EFA rented a small apartment and provided accommodation for 10 girls. Latifa joined as our first House Mother

2008: We built and opened Dar Asni 1 boarding house in Asni.

2009: We rented a large house in Talat N'Yacoub for another 30 girls. This was EFA's 2nd boarding house, named Tinmel 1 in (Tlat-n-Yacoub is approx. 100 km from Marrakech). This house has been rented on a long-term lease

2010: We built our third boarding house in 2010 in Ouirgane, 60 km from Marrakech. This house was funded through long-term supporters, Nigel Parker and Anne Bolitho.

2013: EFA opened its 4th house in Asni which is a converted block of apartments and accommodates 40 girls

2016: We built our 5th house in Asni, called Asni 3, which takes up to 50 girls.

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's largest) it allowed space for Tinmel 1 to undergo necessary refurbishments

2020: Pandemic closes houses for 3 months: March-June.

2021: Refurbishment of Tinmel 1 begins with a grant from Sandra Goyer and it reopens in September

2022: The impact of covid ceases with no closures and houses coming back to full capacity.

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 of Excellence

2017:

- Her Majesty Ambassador to Morocco, Thomas Reilly, becomes EFA Patron

2018:

- EFA receives visits by Moroccan Minister of Education and the Right Honourable Alistair Burt from the UK.
- EFA founder Michael McHugo was honoured with an MBE 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 in first year
- Samira Govers organises a major fundraising dinner and auction event in London which raises substantial funds and supporters.

2019:

- The Duke and Duchess of Sussex (Harry and Meghan) visit the EFA boarding houses in Asni as part of their State Visit to Morocco in February.
- Prince Harry presents Mike McHugo with his MBE which he accepts on behalf of all EFA.

**Report of the Trustees
for the Year Ended 31 December 2022**

OBJECTIVES AND ACTIVITIES

- Boutecco 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.

2020:

- The covid pandemic means EFA must close their houses for 3 months (March to June)
- EFA raises funds to supply our final year students with tablets and sim cards so they can study for their exams remotely

2021:

- GeorgeTown University students give three months of online support for EFA's social media marketing and fundraising.
- SoulJourn yoga starts a two-year Yoga Teacher Training Programme for EFA students
- We launch Girl Day Film, made in collaboration with Sophie Martin
- The EFA girls finish their Summer of Discovery camp run by famous Moroccan mountaineer, Bouchra Baibanu. The camp also appeared on TV with one of the EFA girls speaking (at 1.45 mins).

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

EFA had a successful fundraising year, bringing in enough to cover our costs and cover some of what we lost during the pandemic. In 2021 we raised £131 K gross income, in 2022 this more than doubled to £315K.

The fundraising success was due to several factors:

- A return to normality after 2 years of the pandemic which impacted some of our major donors in the travel industry.
- The great work by EFA's Fundraising Manager who focussed on building support through social media and crowdfunding through GlobalGiving.
- Our loyal support base who gave one-off and monthly donations, and participated in our 4-times-a-year campaigns on GlobalGiving.
- Generous donations from foundations and corporate partners who we are proud to list below:
 - 1.GlobalGiving donation \$70,000
 - 2.The Citizenry donates \$88K (£65K) from their 'Black Friday' campaign
 - 3.Goldman Sachs Family Foundation £25k
 - 4.Savills \$20,000
 - 5.The Intrepid Foundation/Hayes Foundation £17,000
 - 6.Rotary Club Marbella- 25,000 Euros
 - 7.Aspire Mama Africa- 25,000 Euros
 - 8.PureLife Conference- £20,000

2022 ACTIVITIES

- EFA returns to near full capacity with covid restrictions lifted for the new school year in September 2021.
- EFA partners with Orbis and brings a group of women entrepreneurs to visit the EFA houses and give workshops to the girls
- EFA is visited by Savills executives who make a \$20,000 donation
- The BAC pass rate rises back up to 94% (after dropping to 76% and 86% in pandemic years 2020/2021)
- Two more EFA students accepted to SIST in Casablanca on full scholarships bringing the total girls on full scholarships to nine
- We had enrolment into university for the 10th year bringing our total to 180
- Dame Hayes pledges 3 internships over 3 years for EFA graduates
- EFA participates in Marrakech's first English Language book festival in November and hosts a fundraising Gala Dinner
- EFA supports former students to start their first Alumni organisation which is officially launched in September 2022 with elected President, Secretary and Treasurer
- EFA launches International Women's Day media series on Instagram and Facebook including video messages from supporters and former students
- EFA collaborates with The Evening Standard as part of their Let Girls Learn documentary series
- EFA girls invited to a 'Summer of Discovery' camp hosted by famous Moroccan Mountain Climber Bouchra Baibanu where they learned to camp, canoe and took part in other confidence building activities
- EFA began its first Teacher Training Programme with Souljourn Yoga in May 2022. The girls will have a 2 years programme, conducted once a week online and with 2 weeks face-to-face, after which they will be able to teach yoga professionally.

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, Kahina Beauty- We hope corporate support grows and that our registration with Benevity also introduces EFA to more companies in the future.

**Report of the Trustees
for the Year Ended 31 December 2022**

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

In December 2021, we witnessed the Passing of Cees Van Den Berg, one of EFA's Founders and acting Treasurer for the EFA Committee in Morocco. We commemorated his passing as an organisation and publicly and received many messages of condolences. EFA will miss Cees and his incredible contribution to the setting up and management of EFA from its inception.

EFA supporter, Juanita Folmsbee, has largely fulfilled the role of treasurer informally since Cees's passing and will take up the treasurer role formally for the Moroccan organisation. We are also moving all our organisational knowledge into a more centralised system and have recruited an Operations Manager to run daily operations, HR finances etc.

FINANCIAL REVIEW

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

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 7 Trustees. Day to day operational decisions are taken by Mike McHugo as an unpaid trustee and Sonia Omar as CEO of EFA UK in communication with the Moroccan Committee. Major expenses, apart from daily running costs and boarding house staff salaries, are authorised by the UK Trustees.

Patrons

- EFA continues its patronage with the current British Ambassador to Morocco who is Simon Martin. - Zina Ben Cheikh remains our second Patron

Staff

- In August 2022 Sonia Omar, who has served for 10 years as Fundraising Manager, became the newly appointed CEO.

- Karima Targaoui continues on a part time basis as EFA's Volunteer Manager after 7 years volunteering in the position - We were in discussion with a Foundation in May 2022 to support an organisation growth model. Despite not being awarded the grant, we are continuing to pursue this model.

Volunteers

- The 7 trustees (other than Karima Targaoui) 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) - We continue to use remote volunteers due to its success during covid.

External

- Morocco ended covid travel restrictions in February ushering in a period of stability and no closures at the EFA houses.

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

**Report of the Trustees
for the Year Ended 31 December 2022**

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 Hachoui Trustee
T Reilly Trustee
L Wynn (appointed 17/1/2023)
N Taylor (appointed 17/1/2023)

Company Secretary

G M McHugo

Independent Examiner

Williams & Co Epsom LLP
Chartered Accountants
8-10 South Street
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Surrey
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Approved by order of the board of trustees on 12 July 2023 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 2022.

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

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 member of the Institute of Chartered Accountants in England and Wales, 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:

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
The Institute of Chartered Accountants in England and Wales

Williams & Co Epsom LLP
Chartered Accountants
8-10 South Street
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Surrey
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12 July 2023

Education for All Morocco Limited

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		314,433	-	314,433	131,750
Investment income	2	684	-	684	28
Total		<u>315,117</u>	<u>-</u>	<u>315,117</u>	<u>131,778</u>
EXPENDITURE ON					
Raising funds	3	56,953	-	56,953	47,561
Charitable activities					
Donations		56,034	-	56,034	174,850
Total		<u>112,987</u>	<u>-</u>	<u>112,987</u>	<u>222,411</u>
NET INCOME/(EXPENDITURE)		202,130	-	202,130	(90,633)
RECONCILIATION OF FUNDS					
Total funds brought forward		272,612	-	272,612	363,245
TOTAL FUNDS CARRIED FORWARD		<u><u>474,742</u></u>	<u><u>-</u></u>	<u><u>474,742</u></u>	<u><u>272,612</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		475,947	-	475,947	273,612
CREDITORS					
Amounts falling due within one year	9	(1,205)	-	(1,205)	(1,000)
NET CURRENT ASSETS		<u>474,742</u>	<u>-</u>	<u>474,742</u>	<u>272,612</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		474,742	-	474,742	272,612
NET ASSETS		<u>474,742</u>	<u>-</u>	<u>474,742</u>	<u>272,612</u>
FUNDS	10				
Unrestricted funds				474,742	272,612
TOTAL FUNDS				<u>474,742</u>	<u>272,612</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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 12 July 2023 and were signed on its behalf by:

M J McHugo - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

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.

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	684	28
	<u>684</u>	<u>28</u>

3. RAISING FUNDS**Raising donations and legacies**

	2022	2021
	£	£
Support costs	56,953	47,561
	<u>56,953</u>	<u>47,561</u>

Education for All Morocco Limited

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>53,909</u>	<u>434</u>	<u>2,610</u>	<u>56,953</u>

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

	2022 Raising donations and legacies £	2021 Total activities £
Wages	35,077	30,217
Social security	3,443	2,696
Sundries	2,295	791
Professional fees	13,094	11,739
Bank charges	434	389
Just giving charges	-	94
Auditors' remuneration	<u>2,610</u>	<u>1,635</u>
	<u>56,953</u>	<u>47,561</u>

5. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Auditors' remuneration	<u>2,610</u>	<u>1,635</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. STAFF COSTS

	2022 £	2021 £
Wages and salaries	35,077	30,217
Social security costs	<u>3,443</u>	<u>2,696</u>
	<u>38,520</u>	<u>32,913</u>

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

	2022	2021
Admin	<u>1</u>	<u>1</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	131,750	-	131,750
Investment income	28	-	28
Total	<u>131,778</u>	<u>-</u>	<u>131,778</u>
EXPENDITURE ON			
Raising funds	47,561	-	47,561
Charitable activities			
Donations	174,850	-	174,850
Total	<u>222,411</u>	<u>-</u>	<u>222,411</u>
NET INCOME/(EXPENDITURE)	(90,633)	-	(90,633)
RECONCILIATION OF FUNDS			
Total funds brought forward	363,245	-	363,245
TOTAL FUNDS CARRIED FORWARD	<u>272,612</u>	<u>-</u>	<u>272,612</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Pension fund	205	-
Accruals and deferred income	1,000	1,000
	<u>1,205</u>	<u>1,000</u>

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	272,612	202,130	474,742
TOTAL FUNDS	<u>272,612</u>	<u>202,130</u>	<u>474,742</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,117	(112,987)	202,130
TOTAL FUNDS	<u>315,117</u>	<u>(112,987)</u>	<u>202,130</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	363,245	111,497	474,742
TOTAL FUNDS	<u>363,245</u>	<u>111,497</u>	<u>474,742</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	446,895	(335,398)	111,497
TOTAL FUNDS	<u>446,895</u>	<u>(335,398)</u>	<u>111,497</u>

11. RELATED PARTY DISCLOSURES

During the year, K Targaoui, a trustee of the charity was paid £13,094 (2021: £11,739) for services relating to recruitment and monitoring of volunteers. These costs are included in professional fees.