

Charity number: 1126498

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2020

**MORACLE
CHARTERED CERTIFIED ACCOUNTANTS & REGISTERED AUDITORS
ASHLEY HOUSE, ASHLEY ROAD, LONDON, N17 9LZ**

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

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REFUGEE EDUCATION ACROSS CONFLICTS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION For The Year Ended 30 November 2020

TRUSTEES

Ms Giovanna Stopponi
Mr Phil Cox
Mr Dawd Abute

REGISTERED CHARITY NUMBER

1126498

REGISTERED OFFICE

37 Southborough Road
London
E9 7EF

INDEPENDENT EXAMINER

Morlai Kargbo, FCCA
Moracle Limited, Chartered Certified Accountants
Ashley House
Ashley Road
London
N17 9LZ

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

TRUSTEES' REPORT For The Year Ended 30 November 2020

The trustees present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of 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 2016)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is governed by its Trust Deed adopted on the 27 November 2007 and constitutes a charitable trust. The organisation is registered with the Charity Commission. Charity Number is 1126498.

Recruitment and appointment of new trustees

There must be at least three Trustees. Apart from the first Trustees, every Trustee must be appointed for a term of 2 year by a resolution of the Trustees passed at a special meeting and recorded in the minutes and signed by the new Trustee. In selecting individuals for appointment as Trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

No one shall be appointed as a Trustee: (a) if he or she is under the age of 18 years; or (b) if he or she would at once be disqualified from office under the provisions of clause [11] of the deed (is disqualified, becomes incapable by reason of mental disorder, illness or injury; is absent without permission for all meetings in a period of 6 months, notifies a wish to resign).

Induction and training of new trustees

New trustees receive induction on their legal responsibilities as charity trustees and the management and operational structure of the charity and the key management issues, e.g. Policy, personnel, finance and funding matters influencing its current and future development.

Training of volunteers

Induction training and job specific training will be provided for all volunteers. Volunteers will be supervised as required for specific task. Induction training and job specific training will be provided for all volunteers. Volunteers will be supervised as required for specific task.

Organisational structure

The Trustees consists of at least three persons who include the chair, treasurer and secretary who oversee the day-to-day running of the organisation. General meetings are held annually in addition to any other meeting in the year. The Trustees shall decide the time and place at which the AGM will be held and will give members a minimum of ten days' notice of general meetings. At any meeting in which elections are held every member shall have one vote. Resolutions shall be passed by majority vote present. If required, the chair shall have a second casting vote if the voting is equal.

Accounts shall be kept by a Treasurer, submitted to an independent inspection, and approved at an AGM. Amendment to the deed must be made by deed following a decision of the trustees made at a special meeting.

All banking accounts shall be in the name of the organisation. Two Trustees are nominated as authorised signatories of the accounts and all withdrawals from the accounts shall be signed by any one of the authorised trustees.

In the event of the group closing, where possible, any unspent funds shall be returned to the organisations or individuals by whom they were initially given. Where individual donors cannot be identified, residual assets shall be transferred to such other charitable institution or institutions having similar objects to the Trust as the Trustees shall in their absolute discretion decide.

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

TRUSTEES' REPORT (CONTINUED) For the year ended 30 November 2020

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the group are:

- a. To support and protect the refugee children's right to education;
- b. To support the refugee children's right to access to social and economic development as equals;
- c. To encourage schools and community involvement in educational activities;
- d. To support the relief of poverty of refugees and those displaced by war and or poverty;
- e. To work in partnership with stakeholders to achieve these aims.

To achieve these aims the group will:

- Provide text books which are culturally specific and from their home countries wherever possible;
- Provide the refugee children with the curriculum based knowledge to sit exams in their own country;
- Provide tools and /or services as deemed necessary for the empowerment of refugee children and Teachers, including but not limited to assisting teachers to re-train or acquire new skills;
- Enable young people displaced by war and/or poverty to develop their vocational and professional skills and hence support their integration into society through work
- Provide cultural, recreational and leisure time activity in the interests of social welfare;
- Raise money/funding in order to carry out the aims of the group by means including awards, grants, Sponsorship and donations;
- Publicise their activities and achievements.

Public benefit

In setting our objectives and planning our activities the Trustees' have given careful consideration to the Charity Commission's general guidance on public benefit and assessed its own objectives according to the 'public benefit requirement'.

ACHIEVEMENT AND PERFORMANCE

REACT DELIVERS EDUCATION, RESOURCES and PROTECTION to refugees - specifically young people, and the vulnerable who fall through the cracks of other services. We want to support them back into society, as equals. Our trusted networks of partners on the ground enable us to get direct access to those most in need of our support, and we like to respond to their direct needs fast.

WHY: In the world today 80 million men, women and children are on the move seeking safety and a better life due to war, poverty and climate change. Of these, more than 30 millions are refugees and asylum seekers and 52 per cent of the global refugee population are children.

Inclusion and empowerment are often failing migrants due to laws that criminalise them and to the systemic failures to protect those most at risk.

REACT works to overcome these barriers and support children and adults to access services and education in areas where delivery of resources, opportunities and education has the most impact.

OUR RECORD: over the last 15 years we have reached thousands of youth, children and women across 5 countries, supporting 22 projects providing schools and libraries, legal aid, trauma support and protection from violence.

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

TRUSTEES' REPORT (CONTINUED) For the year ended 30 November 2020

REACT – DIRECT PROVISION OF SERVICES TO MIGRANTS AND ASYLUM SEEKERS IN SICILY, ITALY.

During 2020 REACT's continued its work in Sicily, South Italy, which hosts asylum seekers arriving from Lybia, including many trafficked women and unaccompanied minors, by supporting key grassroot movements and local organizations that are on the frontline in the provision of essential services for the migrant and refugee population.

The start of 2020 has seen the COVID-19 pandemic affecting all REACT activities due to lockdowns and social restrictions. However REACT adapted its work to meet the needs of the most vulnerable people, who have been the ones most affected by the pandemic.

Activities included setting up a system of "search and rescue" amongst the most vulnerable individuals and families who could not feed themselves due to loss of income, following the strict rules of isolation. REACT was able to coordinate with other voluntary groups in Palermo to procure and distribute emergency food and essential items on a weekly basis during the most part of the year. This activity allowed REACT to monitor and reach out to those migrants and asylum seekers living out of the government hosting system, including women and men affected by modern slavery, such as forced labour and sexual trafficking, and to continue to help them to access food, legal information and essential services.

FUNDRAISING

During the first strict lockdown of 2020, REACT was able to focus on its strategy and long-term aims thanks to two major opportunities. First of all REACT was chosen as **Charity of the Year by M&C Saatchi**, the creative company who specializes in re-branding and managing change. REACT received voluntary support by M&C Saatchi in re-thinking strategy and fundraising objectives, as well as direct services from M&C Saatchi's teams to re-build the website and the presentation pack, with a view to create a set of essential tools for prospective donors.

In May 2020 REACT started a new fundraising campaign – **Romeo's Big Journey Home**- which centred on Romeo Cox, 10 years old, walking 2800 km from Sicily to London with his father, REACT's co-director Phil Cox. The campaign and the walk lasted three and a half months across Italy, Switzerland and France. During the journey REACT mounted a social media campaign with the aim to raise awareness of refugee children who do not have a choice but are forced to walk, often on their own, in order to find refugee and better opportunities. The campaign's objective was to raise funds to support REACT's activities in favour of vulnerable asylum seekers and children's education. It attracted major media attention worldwide with articles, radio and TV programs including Newsweek, Radio 4 and RAI TV. By the end of 2020, donations totalled more than 20,000 K which went to support REACT's activities with asylum seekers in the area of protection and education in particular to consolidate the **Sans Papiers Drop-in and Info Desk in Palermo and the project Bridge the Digital Divide for Students at risk** which will roll out in 2021.

OTHER ACTIVITIES

During 2020, REACT focused on the **Bridging the Digital Divide project** with the aim to enhance the learning opportunities for those living in extreme harsh conditions in refugee camps or for those with little access to remote online communication.

In Greece, REACT conducted a feasibility study to allow sustainable access to internet in Moria refugee camp in Lesbos, where thousands of asylum seekers used to reside in extremely poor conditions, with no access to safe spaces nor learning opportunities. In conjunction with M&C Saatchi we sourced a perspective innovative solution, established a working group amongst organizations working in Moria to bring a practical system to allow residents to access internet and facilitate education and learning activities in the absence of WIFI access. Unfortunately, all good work was shattered when in September 2020 Moria Camp was destroyed by a fire which forced all residents to be moved to other locations in Lesbos and Greece. Whilst this was a disastrous event, it meant that the thousands of refugees found better living conditions including in Greece mainland camps where it is possible to access learning opportunities because of better internet connections. REACT still continues its efforts to bridge the digital divide in local areas where it is active,

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

TRUSTEES' REPORT (CONTINUED) For the year ended 30 November 2020

OTHER ACTIVITIES (continued)

including in Sicily where in 2021 it will support learning for children and adults who are forced into remote studying due to restrictions imposed by the pandemic.

FUTURE DEVELOPMENTS

REACT will continue its fundraising activities and seek to enter in partnerships with organizations sensitive to its works and aims to ensure the sustainability and replication of its projects.

FINANCIAL REVIEW

The Charity's income was £25,296 in the year ended 31 November 2020 compared to £11 in the year ended 30 November 2019. The total expenditure was £8,126 in the year to 30 November 2020 compared to £2,832 in the year ended 30 November 2019. The fund balance carried forward at 30 November 2020 was £18,926 on unrestricted funds. The full Statement of Financial Activities is set out on page10 of these accounts.

Policy on reserves

The Board of Trustees aim to develop and maintain a level of unrestricted reserves which ensures that there are adequate funds to meet current and known future liabilities.

A formal policy on reserves will be agreed in the next financial year by the Trustees.

Reserves will be maintained at a level which ensures that REACT's core activity could continue during a period of unforeseen difficulties. REACT aims to have reserves equivalent to a minimum of 3 months core costs.

At the year end, the Charity's free reserves (funds not tied up in fixed assets or designated) stood at £18,926 (2019: £1,757).

FUTURE DEVELOPMENTS

REACT will continue its fundraising activities and seek to enter in partnerships with organizations sensitive to its works and aims to ensure the sustainability and replication of its projects.

ACKNOWLEDGEMENTS

REACT would like to thank all its individual supporters who have generously donated during REACT's fundraising drives, and all those individuals who have given their time and commitment for their continued precious collaboration and generosity to the Trust.

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

TRUSTEES' REPORT (CONTINUED) For the year ended 30 November 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards 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 charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008, and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution proposing that the independent examiner be re-appointed will be put to the Annual General Meeting.

APPROVAL

This report was approved by the Board of Trustees on 27 April 2022 and signed on its behalf by:

.....
P Cox - Trustee

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF REFUGEE EDUCATION ACROSS CONFLICTS TRUST

I report on the accounts of Refugee Education Across Conflicts Trust for the year ended 30 November 2020 which comprise the statement of financial activities, balance sheet and related notes.

Respective responsibilities of the directors and examiner

The trustees (who are also the directors of Refugee Education Across Conflicts Trust for the purposes of company law) are responsible for preparing the annual report and the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Morlai Kargbo, FCCA
Moracle Limited, Chartered Certified Accountants
Ashley House, Ashley Road
London
N17 9LZ

Date: 27 April 2022

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

STATEMENT OF FINANCIAL ACTIVITIES For the year ended 30 November 2020

		Unrestricted	Restricted	2020	2019
	Note	Funds £	Funds £	Total £	Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	25,296	-	25,296	11
TOTAL INCOME AND ENDOWMENTS		25,296	-	25,296	11
EXPENDITURE ON:					
Charitable activities					
Support to refugees in Italy	3	8,126	-	8,126	2,832
TOTAL RESOURCES EXPENDED		8,126	-	8,126	2,832
NET EXPENDITURE FOR THE YEAR		17,169	-	17,169	(2,821)
Net movement in funds		17,169	-	17,169	(2,821)
Total funds brought forward		1,757	-	1,757	4,578
TOTAL FUNDS CARRIED FORWARD		18,926	-	18,926	1,757

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Notes on pages 12 to 16 form part of the financial statements.

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

BALANCE SHEET As at 30 November 2020

	Note	2020	2019
		£	£
CURRENT ASSETS			
Cash at bank and in hand		19,646	2,117
		<u>19,646</u>	<u>2,117</u>
CREDITORS: Amounts falling due within one year	7	<u>720</u>	<u>360</u>
NET CURRENT ASSETS		<u>18,926</u>	<u>1,757</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,926</u>	<u>1,757</u>
NET ASSETS		<u><u>18,926</u></u>	<u><u>1,757</u></u>
FUNDS			
Restricted funds	8	-	-
Unrestricted - General funds		18,926	1,757
		<u><u>18,926</u></u>	<u><u>1,757</u></u>

The financial statements were approved and authorised for issue by the Trustees on 27 April 2022 and signed on their behalf, by:

P Cox - Trustee

The notes on pages 12 to 16 form part of the financial statements.

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 November 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of 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 2016)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Charitable status

The organisation is governed by its Trust Deed adopted on the 27 November 2007 and constitutes a charitable trust. The organisation is registered with the Charity Commission. Charity Number is 1126498.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Overheads and other salaries are allocated between the expense headings on the basis of head count. Liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and are allocated on the basis of staff cost. Governance costs are included in the support costs and are those incurred in connection with enabling the Charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties.

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 30 November 2020

1. ACCOUNTING POLICIES (CONTINUED)

1.6 VAT

The charity is not registered for VAT and its expenses are therefore inflated by VAT which cannot be recovered.

2. INCOME FROM DONATIONS

	Total 2020 £	<i>Total 2019 £</i>
Donations	25,296	11
	<hr/> 25,296 <hr/>	<hr/> 11 <hr/>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

Support to refugees in Italy

	Total 2020 £	<i>Total 2019 £</i>
Project costs including support costs	8,126	2,832
	<hr/> 8,126 <hr/>	<hr/> 2,832 <hr/>

5. STAFF COSTS AND NUMBERS:

The charity currently does not employ any staff (2018: Nil).

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 30 November 2020

6. NET EXPENDITURE FOR THE YEAR

The net expenditure for the year is stated after charging:

	Total 2020 £	<i>Total 2019 £</i>
Accountancy fee	360	360

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

7. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	<i>2019 £</i>
Accruals	720	360
Other creditors	-	-
	720	360

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 30 November 2020

8. MOVEMENT IN FUNDS

UNRESTRICTED FUNDS

	Brought forward £	Income £	Expenditure £	Transfers between funds £	Carried forward £
General funds	1,757	25,296	8,126	-	18,926
	<u>1,757</u>	<u>25,296</u>	<u>8,126</u>	<u>-</u>	<u>18,926</u>

General funds

Funds available are sufficient to permit the charity to continue in operation in the short term given the continued support of the funders. Should this support not continue in the longer term, further financial support would need to be sought to replace it.

SUMMARY OF FUNDS

	Brought forward £	Income £	Expenditure £	Transfers between funds £	Carried forward £
Restricted	-	-	-	-	-
Unrestricted	1,757	25,296	8,126	-	18,926
	<u>1,757</u>	<u>25,296</u>	<u>8,126</u>	<u>-</u>	<u>18,926</u>

REFUGEE EDUCATION ACROSS CONFLICTS TRUST

9. ANALYSIS OF NET ASSETS

	Unrestricted funds £	Restricted funds £	Total funds 2019 £
Current assets	19,646	-	19,646
Current liabilities	(720)	-	(720)
	<u>18,926</u>	<u>-</u>	<u>18,926</u>