

Company number: 09644561  
Charity number: 1163214

# RE:ACT Disaster Response Limited

Report and financial statements  
For the year ended 31 March 2022



Contents

For the year ended 31 March 2022

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## RE:ACT Disaster Response Limited

### Reference and administrative information

For the year ended 31 March 2022

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**Company number** 09644561  
**Country of incorporation** United Kingdom

**Charity number** 1163214  
**Country of registration** England & Wales

**Registered office and operational address** Chilmark, Salisbury, SP3 5DU

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

Sir Nick Parker	Chair
Audrey Fauvel	(appointed 17 December 2020)
Nick Fothergill	
Sara George	
Kate Holt	
Andrew Maclean	
Elizabeth Stileman	

<b>Key management personnel</b>	Toby Wicks	Chief Executive (appointed 11 Oct 2021)
	Ben Lampard	Director of Operations
	Bridgette Jones	Chief Financial Officer (appointed May 22)
	Jane Pound	Chief People Officer (appointed Feb 22)
	Jade Rolph	Director of Fundraising (appointed Apr 22)
	Chris Lyon	Head of Tech & Innovation

**Bankers** Barclays Bank  
89 Charterhouse Street  
London, EC1M 6PE

**Solicitors** Stone King LLP  
Boundary House  
91 Charterhouse St  
London, EC1M 6HR

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108–114 Golden Lane  
LONDON  
EC1Y 0TL

**Trustees' annual report**

**For the year ended 31 March 2022**

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The trustees present their report and the audited financial statements for the year ended 31 March 2022. Reference and administrative information set out on page three forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

**Chairs Statement**

This has been another very dynamic year in the development of RE:ACT. We have transformed from our focus on the pandemic, now emphasising on sharpening and advocating our proposition, reintroducing training, strengthening our executive capability and building a sustainable financial model. The key events in the year have been the termination of our Covid 19 response after providing a staggering 14,500 volunteer days in hospitals, mortuaries, vaccination centres and helping local authorities distribute tests and check the vulnerable. We have restarted our domestic and international responders' training courses, reaching into the large number of new volunteers who we have engaged during the pandemic. We have used the extraordinary success of our trading arm RE:SILIENT to cover our core costs for the immediate future. At the end of the reporting period we have responded to the Ukraine crisis, establishing two supply chains from UK into the Donbas region, and prepared for our largest response to date in support of the Commonwealth Games in Birmingham. The charity is in good shape; it is well placed to implement a dynamic and carefully focussed 3-year plan. Our contribution will optimise and magnify the effect of larger, slower, more risk-averse aid organisations by addressing the growing global humanitarian demand. We will deploy rapidly, build strong local relationships, assimilate information to understand and meet local needs and always cooperate and partner with local and international agencies.

Sir Nick Parker, Chairman.

**CEO Statement**

Since its establishment in 2015, RE:ACT's strength has always been our ability to rapidly mobilise and deploy highly trained and specialist teams of Responders to help stabilise a situation. As humanitarian needs continue to grow more chronic and complex in nature, further impacted by the health and non-health related shocks of the Covid-19 pandemic, the humanitarian system is not keeping pace. Today, one in 33 people worldwide needs humanitarian assistance or protection, more than at any time since the Second World War. Change is happening, but not fast enough.

Our dual value proposition – harnessing continued service (purpose, community, identity) for disaster response for the hardest to reach – is more relevant today than even six years ago, when the organisation was conceived.

The last year has seen a period of great change and transformation for RE:ACT from which the charity has emerged financially more secure with positive reputations both in the UK domestic sphere and internationally. RE:ACT is now a major player in UK resilience, known for our speed of

response, our ability to take on demanding tasks, and the quality and leadership of our Responders and volunteers. The organisation has been extremely successful recruiting new volunteers throughout the pandemic thus enhancing the range of skillsets and experience RE:ACT can draw upon.

What we have learned and will take forward:

To be a true force multiplier and maximise our impact RE:ACT needs to invest in and manage partnerships more intentionally. Diversity and complementarity are essential elements for RE:ACT's sustained success. A one-size-fits-all approach is not helpful in the complex reality and diverse contexts of humanitarian crises. Working with partners, we achieve a better response for the most vulnerable and hardest to reach people in need. Building structures, evolving approaches and on-the-ground adaptation require diversity, agility and specific lenses and expertise. We are resource constrained and we need to do more to make sure that the partners who support our success understand the fundamental value they bring.

RE:ACT is a people offer. We are not about competition, control or size. It is about collaboration, complementarity and learning, respecting identities and using each other's strengths. The collaborative way of working entails that we learn from each other and push each other to improve quality and value for money and we recognise that we must ramp-up our engagement with RE:ACT Responders and volunteers who give so much and deserve the very best experience and that we unleash the full potential of such an outstanding pool of talent. Ultimately, RE:ACT is not about what we are but what we achieve in the eyes of the people in need, at local and global levels.

We keep improving and evolving. Learning 'on-the-go' is an intrinsic aspect of RE:ACT. This is great but we have our limits. We are continuously engaged in approach-testing processes, to improve the way we work and how we can make progress. We continuously review and adapt technical support, financial processes, capacity assessment, priorities, Responder selection and responses and we need to get even better at prioritising, making sure that "small asks" become much easier to execute.

Our forthcoming three year Strategy will ensure that RE:ACT is fit for purpose to provide rapid humanitarian action for those hardest to reach people affected by sudden-onset disasters and escalating emergencies. The scale of the challenge over the next decade calls on us to work with greater urgency and in partnership, acting as a catalyst for change on a much larger scale. The strategy moves RE:ACT further towards locally led responses and complex emergency work while keeping our humanitarian mandate at our core. We aim to become a leading example for humanitarian reform and a catalyst for localization, accountability, and community engagement. Ultimately, however, disaster response is a team effort that requires a diverse and energetic coalition of advocates and practitioners. RE:ACT is hard at work expanding that coalition and welcomes new voices from all corners.

Toby Wicks  
Chief Executive

## Objectives and Activities

### Purposes and aims

RE:ACT Disaster Response unites experienced military veterans with seasoned first responders and skilled civilians to rapidly deploy emergency response teams to disasters in the UK and overseas in order to immediately improve the quality of life of those affected.

The objects of the Charity are, for the public benefit:

- 1 The relief and assistance of people in any part of the world who are the victims of natural disaster or catastrophe, through the rapid deployment of vetted, skilled, experienced and well-equipped emergency response teams composed in particular but not exclusively of former armed forces personnel, to provide humanitarian aid and disaster relief between the moment a natural disaster or catastrophe occurs and the point at which conventional disaster relief organisations are able to respond, and on an on-going basis;
- 2 The relief and assistance of people in the United Kingdom who are the victims of natural disaster or catastrophe, by providing personnel referred to in bullet 1 to support where needed to responses of emergency services and other national and regional organisations to such occurrences;
- 3 To develop the capacity and skills of communities in the United Kingdom and around the world to reduce the risks associated with natural disasters, humanitarian crises or climate change through the deployment of personnel referred to in bullet 1 as part of resilience, mitigation and capacity building programmes; and
- 4 The training and mentoring of former armed services personnel by using their skills and experience to deliver humanitarian operations and programmes referred to in bullets 1,2 and 3 in order to support their transition, skills development, employment prospects and wellbeing.

RE:ACT Disaster Response raises awareness of its activities and raises funds to cover the costs of recruiting, training and deploying volunteers in line with its charitable objects.

## Achievements and Performance

### Public benefit

The trustees review the aims, objectives and activities of the charity each year. This report looks at achievements and outcomes during the reporting period. The trustees report on the success of each key activity, noting how RE:ACT Disaster Response's operations have benefitted local populations.

The review helps trustees ensure the charity's aims and activities remained focused on its stated objects.

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

### How are activities deliver public benefit.

The main activities and who we helped during this reporting period are described below.

#### Op NOAH

**Task:** Delivering water purification training to members of Freetown City Council Disaster Risk Management Unit, Sierra Leone in February 2022.

**Narrative:** Instruction was delivered on two water purification devices, both from Noah Water Systems in Detroit, USA. The first is the 'Trekker' of which seven units were donated. This Unit weighs only 12kg and is thus portable and can be powered from a 12v battery, solar (via panels donated By RE:ACT) or from the ubiquitous motorbikes, 'Okadas' that are a common mode of transport around Freetown. One unit can produce 3.8 litres of safe drinking water per minute. The second unit (of which one was donated) is the 'Nomad'. This is a larger system that comes in two custom built flight cases which have a combined weight of 250kg. It can be transported in the back of a pick-up truck and carried into position by the team once in closer proximity to a water source. The Nomad can produce 95 litres of safe drinking water per minute.

**Impact:** Freetown City Council now has an effective capability to provide clean drinking water to the people of the city when local sources are compromised. This will be of particular pertinence during the rains which are increasingly longer and of greater intensity than in previous years. RE:ACT are establishing a relationship with Noah Water Systems for the provision of spare parts and have set up a joint communications group to facilitate information sharing and ongoing advice.



TRAINING PROVIDED TO  
**13**  
INDIVIDUALS WITH  
DISASTER RESPONSE  
RESPONSIBILITIES

**Op FLEOS**

**Task:** Situational awareness support and needs assessment during welfare visits to vulnerable Scottish and Southern Electric customers across the South West in Feb 2022.

**Narrative:** Storm Eunice was the worst storm to hit the central southern operating area in over 30 years when it battered the south of England on 18 February. Millions experienced severe disruption as record-breaking winds caused multiple deaths and injuries, huge structural damage, transport chaos and widespread power cuts. A third of the UK population (~20 million people) were told to stay at home as the Met Office imposed two rare red warnings for much of southern England, south Wales and London. The disruption closed thousands of schools and businesses, and left around 435,000 homes without power for over 72 hours. RE:ACT was asked by Scottish and Southern Electric to help reinforce their overstretched response teams and provide rapid welfare checks to their most vulnerable and rural customers on their Priority Services Register. Conditions for our teams were incredibly challenging as Eunice was sandwiched between Storms Dudley and Franklin: the first time that three named storms affected the UK within the space of a week, since the introduction of the storm naming system.

**Impact:** RE:ACT deployed 21 Responders across 5 locations over the course of 5 days; completing over 1100 welfare checks and delivering 100+ hot meals to the elderly.

*"It's been an absolute honour to work alongside RE:ACT Disaster Response over the last few days. They have been absolutely incredible in helping some of our most vulnerable customers during Storm Eunice. Their hard work and dedication has been so inspirational." Emma Merritt, Lead Customer Relationship Manager South at Scottish & Southern Electricity Networks*





**Op SEACOLE**

**Task:** Supporting frontline clinical staff by ensuring ambulances were safely decontaminated and quickly returned to service in South Wales throughout October and November 2021.

**Narrative:** After the British Army's initial emergency support ended, Welsh Ambulance Service Trust turned to RE:ACT for reliable support to fill the gap at its pop-up 'Make Ready' sites – preparing, cleaning and restocking ambulances between shifts. Working in teams of two, RE:ACT volunteers undertook clinical deep cleaning (Level 3) duties on frontline Emergency Ambulances, used for Aerosol Generating Procedures (AGPs), such as cardiac arrests, which are associated with an increased risk of respiratory infections. The RE:ACT teams also assisted with routine cleaning (Level 2) and resupply of clinical consumables. The conditions were made extra challenging by the need to work in full respiratory protective equipment and PPE, but the volunteers worked diligently and improved efficiency, reducing reliance on frontline clinical staff and decreasing the amount of time ambulances were taken off the road

**Impact:** "This is a vital task for our frontline clinicians who are reliant on the RE:ACT team to ensure that the clinical environment is Covid secure and is compliant with Infection Prevention and Control standards. We are grateful for the flexibility and readiness provided by RE:ACT to support the Trust during this challenging time." Judith Bryce, Head of Operational Support, Welsh Ambulance Services NHS Trust



**Op ARAP**

**Task:** Coordinating nationwide emergency aid distribution to meet the critical needs of evacuees from Afghanistan in August 2021.

**Narrative:** RE:ACT was requested to provide urgent support, and within 24 hours, the first RE:ACT volunteers were deployed to identify the most critical needs, as well as organise and coordinate the distribution of donated aid. Simultaneously, the RE:ACT Regional Champion for London oversaw the full management of 15 quarantine locations across London, as well as tracking the most urgent 24/7 requests from over 30 hotels. RE:ACT volunteers also supported quarantine and bridging hotels in Luton, Oxford and Leeds, where RE:ACT volunteers were the first people to welcome the evacuees as they were transferred to their quarantine hotel after an urgent request from the Home Office. RE:ACT also provided essential wellbeing and cultural support, including arranging urgent medical assistance, ensuring dietary requirements were met, and delivering welcome messages and toys from local communities.

**Impact:** During the six-week operation, 101 RE:ACT volunteers were deployed, directly assisting over 8,300 evacuees. RE:ACT also placed an experienced logistician with the Voluntary and Community Sector Emergencies Partnership (VCSEP) to develop an enduring national logistical capability for the voluntary sector, to ensure the timely and sustainable management of aid in the future.

*"RE:ACT's support has been both essential and invaluable in assisting the City Corporation to respond to an unprecedented challenge and, more importantly, helping the families we are hosting transition build new lives in this country." Simon Cribbens, Assistant Director, Commissioning and Partnerships, City of London Corporation*



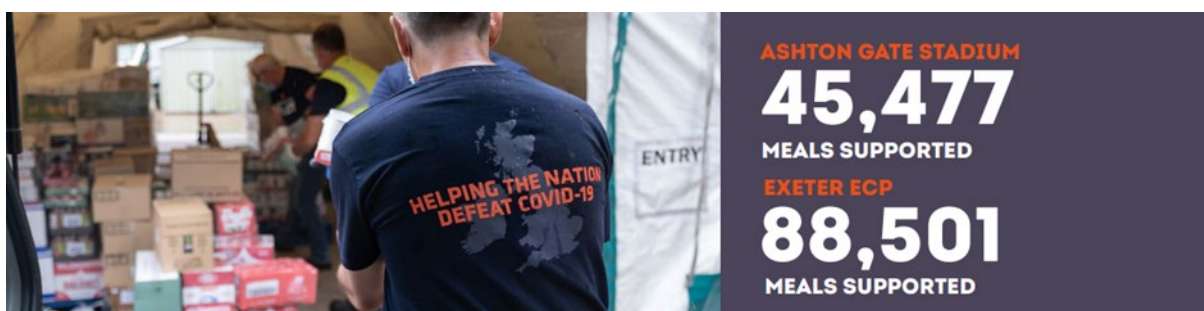
**Op SUSTAIN**

**Task:** Implementing last-mile logistics support across the South West to enable FareShare South West to supply emergency food on multiple occasions throughout 2021 and 2022.

**Narrative:** Due to increased food poverty and insecurity as a result of Covid-19, food distribution charity FareShare South West experienced a 500% increase in demand amongst its network of Community Food Members. To keep up with demand, three distribution hubs were established in Bristol, and RE:ACT was asked to provide emergency logistical support at the main hub at Ashton Gate Stadium (AGS). Using the same approach in last-mile logistics as when on remote international deployments, RE:ACT quickly established and operated a temporary Emergency Collection Point (ECP) on behalf of FareShare South West, located at the British Red Cross regional office in Exeter, with bulk food distributed out of the AGS hub and organised into smaller collections – halving the travel time, reducing fuel costs and giving vital access to food to local charities and organisations supporting the most vulnerable in their communities.

**Impact:** “RE:ACT has provided FareShare South West with invaluable support to our emergency Covid-19 operation. The set-up of the Emergency Collection Point in Exeter has been a game changer for our emergency operation to reach more charities and vulnerable people living in Devon and Cornwall.” Lucy Bearn, Emergency Logistics Project Manager, FareShare South West.

*“We called on RE:ACT to support FareShare South West during a pinch point in our operations in November. Having worked with RE:ACT during the first lockdown, we knew they'd be the perfect people to help us continue our operation at this crucial time. Before we knew it, they were at the warehouse and ready to get stuck in. Their support meant our services could continue as normal – ensuring vulnerable people in the South West still received vital food.” Sophie Pike, Warehouse Manager, FareShare South West*



**Op RE:ACT**

**Task:** RE:ACT drew to a close its 15-month emergency response to Covid in June 2021, ending its longest continuous operation to date.

**Narrative:** During the peak of the Covid crisis, RE:ACT volunteers supported temporary mortuaries to help manage excess deaths. RE:ACT teams also supported several hospital Covid Red Zone wards and Critical Care Units to help care for the most seriously ill patients, supporting nursing staff by conducting non-clinical duties, including proning (patient turning to expand the lungs). Over the course of Op RE:ACT, over 8,500 additional volunteers were recruited to bolster RE:ACT's response, the majority of them veterans, and a total of 1,268 individual RE:ACT volunteers were deployed, many of them on multiple occasions. On its busiest single operational day, 314 RE:ACT volunteers were deployed – by far the largest deployment in its history. When Op RE:ACT finished on Friday 18 June 2021, it ended 449 consecutive days on operation.

**Impact:** RE:ACT's support includes to 61 NHS hospitals, 16 NHS vaccination sites, 20 mortuaries and 21 Covid testing sites, helping with a range of tasks, including strategic planning and coordination, large-scale logistics and rapid volunteer mobilisation to plug critical gaps, often taking on demanding and sensitive tasks.

*"The pace and willingness of RE:ACT to step up and quickly mobilise in response to ongoing needs during Covid-19 has been a real plus to the Emergencies Partnership. RE:ACT has delivered invaluable support and made a significant contribution to the effectiveness of our response."*  
*Jehangir Malik, Director, Voluntary and Community Sector Emergencies Partnership*





### Op UXO EXETER

**Task:** Emergency mass evacuation support of 2600 residents after the discovery of an unexploded WW2 bomb in a heavily populated residential area in Exeter, Feb/Mar 2021.

**Narrative:** This operation saw a significant multi-agency response over three days, in which 2600 households were evacuated, a 400m cordon maintained, and the safe detonation of a WW2 bomb. The safety of local residents as well as those responding to the incident was absolutely paramount. Given the size of the cordon, it would have been extremely challenging for the police and statutory agencies to manage the evacuation and security of the cordon alone.

**Impact:** RE-ACT volunteers played a key role in ensuring that the operation was conducted safely. The operation involved volunteers mustering at short notice and working as part of multi-agency teams to ensure that residents were safely evacuated.

*"Thank you for the exceptional support that your team recently provided to Devon and Cornwall Police following the location of an unexploded World War 2 bomb in Exeter. At a time of community need, RE:ACT Responders played a key role in keeping people safe. On behalf of Devon and Cornwall Police, I would like to formally recognise the work of your team and say thank you." Dan Evans Chief Superintendent BCU Commander, NEW Devon*



### Training

RE:ACT is founded on the ability to deliver highly skilled and experienced people, at speed, to areas where there is great need. We have a small central team, but the greatest asset we have is our network of Volunteers and Responders. These are very often military or emergency service veterans, who we have trained for humanitarian operations.

In this financial year, 5 Domestic Responder Courses & 2 International Responder Courses were delivered, training a total of 178 Volunteers.

### Volunteers

Our RE:ACT Volunteers, go above and beyond to support the delivery of our charitable objectives, and in this reporting period donated an incredible:

**11,968 HOURS**

We are so very grateful for their continued support.

## Financial Review

Income for the group was a total of £12,015,156, which included a total of £11,512,771 from trading contracts, and income from donations and legacies was lower by £977k. All the contracts creating this income were completed by 31.03.22. The future development of further projects and contracts to create a trading profit to support the objectives of the charity remains a focus in the new strategic plan. This will reduce the reliance on charitable fundraising to cover core costs and therefore a more focussed approach on directly allocating charitable funds to humanitarian causes.

Expenditure for the group was a total of £10,338,682 and included £8,990,176 of expenditure in delivering the trading subsidiary contracts.

The group surplus was £1,676,474 for this reporting period, and all profits from the trading subsidiary will be gift aided to the parent charity.

The Balance Sheet has total funds of £3,435,273 and therefore has funds available to develop and deliver its new strategic plans out to March 2025.

RE:ACT is grateful to all its donors and supporters, including the receipt of pro-bono services and goods, for example, reduced flight costs, technical communications equipment and services, strategic consultancy, and legal advice. Those costs that we would expect to incur as part of the normal charity activities are included in the accounts.

## Principal Risks and Uncertainties

The Senior leadership team and Trustee Board have developed a risk register, which is reviewed at every Board meeting, and the risks updated accordingly. Appropriate, systems and procedures are developed to mitigate the risks which the charity faces.

Principal Risks identified are:

- Lack of unrestricted funding to deliver the charitable objectives.
- Reliance on highly trained volunteers to deliver the strategic aims for humanitarian disasters, both in the UK and Internationally.
- Reputational Risk

Unrestricted funding remains a risk and therefore a strategic focus. The charity has a new fundraising Director and a strategic plan to develop the trading subsidiary to support with tax free gift-aid donations to the charity, support sustainability.

Reliance on our Volunteers to deliver our operational capability, remains a challenge to ensure we have the right volunteers trained with the right skills to deliver our humanitarian strategic aims.

Reputational risk is mitigated by constant reinforcement of our values, proper assessment of the key areas of risk and strong communications. The charity takes safeguarding and the welfare of our team of staff and volunteers very seriously.

## Reserves Policy

The RE:ACT Disaster Response policy is to target a level of reserves that represents six months' core operating costs, and an amount for working capital. This amounts to £750k + £200k = £950k

At the end of March 2022, the Charity had consolidated total funds of £3,435,273 of which £3,207,116 was unrestricted. Free reserves (being unrestricted funds, less any designated funds set aside for essential future spending, less the net book value of fixed assets) were £3,182,854. This includes the reserves held by the Charity's trading subsidiary. Subsequent to the year-end, RE:SILIENT donated all of its profits for the period ended 31 March 2022 to the Charity.

## Future Plans

Since its establishment in 2015, RE:ACT's strength has always been our ability to rapidly mobilise and deploy highly trained and specialist teams of Responders to help stabilise a situation.

As humanitarian needs continue to grow more chronic and complex in nature, further impacted by the health and non-health related shocks of the Covid-19 pandemic, the humanitarian system is not keeping pace. Today, one in 33 people worldwide needs humanitarian assistance or protection, more than at any time since the Second World War. Change is happening, but not fast enough.

The last two years has seen a period of great change and transformation for RE:ACT from which the charity has emerged financially secure with positive reputations both in the UK domestic sphere and internationally. RE:ACT is now a major player in UK resilience, known for our speed of response, our ability to take on demanding tasks, and the quality and leadership of our Responders and volunteers.

The aim of the 2022–2025 Strategy is to ensure that RE:ACT is fit for purpose to provide rapid humanitarian action for those hardest to reach people affected by sudden-onset disasters and escalating emergencies. The scale of the challenge calls on us to work with greater urgency and in partnership, acting as a catalyst for change on a much larger scale. The strategy moves RE:ACT further towards locally led responses and complex emergency work while keeping our humanitarian mandate at our core. We aim to become a leading example for humanitarian reform and a catalyst for operationalising localisation, accountability, and community engagement.

Our triple value proposition – harnessing continued service (purpose, community, identity) for rapid disaster response for the hardest to reach, whilst maximising the value of every pound – is more relevant today than even six years ago, when the organisation was conceived. To be able to serve effectively, RE:ACT must continue to learn what vulnerable populations (and those serving them) need most. “Rapid humanitarian action for those hardest to reach” is generic by design to deliver accountability to affected populations with agility.

Ultimately, disaster response is a team effort that requires a diverse and energetic coalition of advocates and practitioners. RE:ACT is hard at work expanding that coalition and welcomes new voices from all corners.

## **Fundraising**

The charity is developing a new strategy for income generation of which fundraising is significant. This is supported by a new a new professional team, enabling the continuation of the Charities humanitarian response. The fundraising pipeline is under constant review and development, and wider engagement to publicise of charitable objectives and gain the trust of new donors, and corporate partners. The Charity also continues, through the trading subsidiary to gift aid it's profits to the parent charity, therefore supporting the delivery of the charitable objectives.

RE:ACT Disaster Response is registered with the Fundraising Regulator and we have a professional team whom are members of the Institute for Fundraising. RE:ACT complies with the codes of operation with no breaches during this reporting period.

RE:ACT Disaster Response has a Complaints Register and no complaints have been received during this reporting period.



## Structure, Governance and Management

RE:ACT Disaster Response is a charitable company limited by guarantee, incorporated on 17 June 2015 and registered as a charity on 19 August 2015.

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

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 7 to the accounts.

Day-to-day operations are delegated to the Chief Executive and the Senior Management Team. Trustees meet at least four times a year and provide strategic direction and governance oversight. All new trustees are provided with an induction pack, which includes the charity's Memorandum of Association, a statement of trustee roles and responsibilities, conflict of interest policy and relevant guidance from the Charity Commission. The Chair meets with each new trustee individually and a programme of support and training is available for new trustees.

RE:ACT owns 100% of the share of RE:SILIENT Response Ltd. RE:SILIENT is a limited company, registered in England & Wales, and was incorporated on 28th August 2018 as Perdix International Ltd. In 2020, the name was changed to RE:SILIENT Response Ltd, and the company started to trade.

## Appointment of Trustees

The board of RE:ACT Disaster Response selects trustees based on their skills and experience to ensure that there is a good professional and cultural fit.

## Related Parties and Relationships with other Organisations

Early in the year to March 2021, RE:ACT Disaster Response left the Team Rubicon network and we are now an independent group, operating under the RE:ACT Disaster Response brand.

Two of RE:ACT Disaster Response's trustees (including the Chair) also previously served as trustees on the Team Rubicon Global Board.

## Remuneration Policy for Key Management Personnel

To be effective, RE:ACT Disaster Response must attract and retain the right staff and reward good work. The Remuneration Committee recommends pay rates to the board and sets the Chief Executive's remuneration, with other key management salaries set by the Chief Executive in conjunction with the board, taking account of remuneration for similar roles within the sector. The board reviews remuneration annually as part of the annual budgeting process.

## Statement of Responsibilities of the Trustees

The trustees (who are also directors of RE:ACT Disaster Response for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, giving a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

Insofar as the trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees as of 31 March 2022 was 7 (2021 – 9). The trustees are members of the charity, but this only entitles them to voting rights. The trustees have no beneficial interest in the charity.

## Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to act in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report was approved by the trustees on 8 November 2022 and signed on their behalf by

Sir Nick Parker  
Chair

## Independent auditor's report

To the members of

RE:ACT Disaster Response Limited

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### Opinion

We have audited the financial statements of RE:ACT Disaster Response (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on RE:ACT Disaster Response's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the trustees' annual report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board, which included obtaining and reviewing supporting documentation, concerning the charity's/ group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

## Independent auditor's report

To the members of

RE:ACT Disaster Response Limited

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- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity/ group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity/group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Independent auditor's report

To the members of

**RE:ACT Disaster Response Limited**

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### Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

18 November 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006





## Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	62,959	179,437	<b>242,396</b>	633,465	586,016	1,219,481
Charitable activities							
Charitable Operations	3	259,586	–	<b>259,586</b>	793,767	–	793,767
Other trading activities	4	11,512,771	–	<b>11,512,771</b>	6,076,189	–	6,076,189
Interest income		403	–	<b>403</b>	250	–	250
<b>Total income</b>		<b>11,835,719</b>	<b>179,437</b>	<b>12,015,156</b>	<b>7,503,671</b>	<b>586,016</b>	<b>8,089,687</b>
<b>Expenditure on:</b>							
Raising funds – charity	5	523,880	–	<b>523,880</b>	253,383	–	253,383
Raising funds – trading activities	5	8,716,988	–	<b>8,716,988</b>	5,036,647	–	5,036,647
Charitable activities							
Operations	5	407,579	8,454	<b>416,033</b>	518,089	118,376	636,465
Training	5	159,267	–	<b>159,267</b>	144,827	–	144,827
Membership	5	249,326	273,188	<b>522,514</b>	139,035	183,007	322,042
<b>Total expenditure</b>		<b>10,057,040</b>	<b>281,642</b>	<b>10,338,682</b>	<b>6,091,981</b>	<b>301,383</b>	<b>6,393,364</b>
<b>Net income / (expenditure) before net gains / (losses) on investments</b>		<b>1,778,679</b>	<b>(102,205)</b>	<b>1,676,474</b>	<b>1,411,690</b>	<b>284,633</b>	<b>1,696,323</b>
Net gains / (losses) on investments		–	–	–	–	–	–
<b>Net income / (expenditure) for the year</b>	6	<b>1,778,679</b>	<b>(102,205)</b>	<b>1,676,474</b>	<b>1,411,690</b>	<b>284,633</b>	<b>1,696,323</b>
<b>Net movement in funds</b>	18a, b	<b>1,778,679</b>	<b>(102,205)</b>	<b>1,676,474</b>	<b>1,411,690</b>	<b>284,633</b>	<b>1,696,323</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,428,437	330,362	<b>1,758,799</b>	16,747	45,729	62,476
<b>Total funds carried forward</b>		<b>3,207,116</b>	<b>228,157</b>	<b>3,435,273</b>	<b>1,428,437</b>	<b>330,362</b>	<b>1,758,799</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.

As at 31 March 2022

	Note	The group 2022 £	2021 £	The charity 2022 £	2021 £
<b>Fixed assets:</b>					
Tangible assets	11	24,262	21,790	19,261	18,647
Investments	12	–	–	2	2
		<u>24,262</u>	<u>21,790</u>	<u>19,263</u>	<u>18,649</u>
<b>Current assets:</b>					
Debtors	14	960,948	1,459,183	391,774	292,802
Cash at bank and in hand		2,949,564	2,061,232	1,105,894	752,493
		<u>3,910,512</u>	<u>3,520,415</u>	<u>1,497,668</u>	<u>1,045,295</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	15	(499,501)	(1,783,406)	(236,082)	(292,852)
		<u>3,411,011</u>	<u>1,737,009</u>	<u>1,261,586</u>	<u>752,443</u>
<b>Net current assets</b>					
		<u>3,411,011</u>	<u>1,737,009</u>	<u>1,261,586</u>	<u>752,443</u>
<b>Total assets less current liabilities</b>		<u>3,435,273</u>	<u>1,758,799</u>	<u>1,280,850</u>	<u>771,092</u>
<b>Total net assets</b>		<u>3,435,273</u>	<u>1,758,799</u>	<u>1,280,850</u>	<u>771,092</u>
<b>Funds:</b>	17a, b				
Restricted income funds		228,157	330,362	228,157	330,362
Unrestricted income funds:					
General funds		1,050,883	440,730	1,052,693	440,730
Non-charitable subsidiary funds		2,156,233	987,707	–	–
		<u>3,207,116</u>	<u>1,428,437</u>	<u>1,052,693</u>	<u>440,730</u>
<b>Total unrestricted funds</b>		<u>3,207,116</u>	<u>1,428,437</u>	<u>1,052,693</u>	<u>440,730</u>
<b>Total funds</b>		<u>3,435,273</u>	<u>1,758,799</u>	<u>1,280,850</u>	<u>771,092</u>

Approved by the trustees on 8 November 2022 and signed on their behalf by

Sir Nick Parker  
Chair

## Consolidated statement of cash flows

For the year ended 31 March 2022

	Note	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
		1,676,474		1,696,323	
(as per the statement of financial activities)					
Depreciation charges		13,237		16,261	
Losses on exchange rates		–		344	
Dividends, interest and rent from investments		(403)		(250)	
Loss on the disposal of fixed assets		7,367		1,195	
(Increase)/decrease in debtors		498,229		(1,406,811)	
Increase/(decrease) in creditors		(1,173,905)		1,650,564	
<b>Net cash provided by / (used in) operating activities</b>		<b>1,020,998</b>		<b>1,957,626</b>	
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		403		250	
Proceeds from the sale of fixed assets		15,960		700	
Purchase of fixed assets		(39,029)		(14,311)	
Proceeds from sale of investments		–		–	
<b>Net cash (used in) / provided by investing activities</b>		<b>(22,666)</b>		<b>(13,361)</b>	
<b>Cash flows from financing activities:</b>					
Repayments of borrowing		–	(110,000)	(90,000)	
Cash inflows from new borrowing		–		50,000	
<b>Net cash (used in) financing activities</b>		<b>–</b>		<b>(40,000)</b>	
<b>Change in cash and cash equivalents in the year</b>		<b>888,332</b>		<b>1,904,265</b>	
Cash and cash equivalents at the beginning of the year		2,061,232		157,311	
Change in cash and cash equivalents due to exchange rate movements		–		(344)	
<b>Cash and cash equivalents at the end of the year</b>	a	<b>2,949,564</b>		<b>2,061,232</b>	

## Analysis of cash and cash equivalents and of net debt

	At 1 April 2021 £	Cash flows £	Other non-cash changes £	At 31 March 2022 £
Cash at bank and in hand	2,061,232	888,332	–	2,949,564
<b>a Total cash and cash equivalents</b>	<b>2,061,232</b>	<b>888,332</b>	<b>–</b>	<b>2,949,564</b>
Loans falling due within one year	110,000	(110,000)	–	–
Loans falling due after more than one year	–	–	–	–
Finance lease obligations	–	–	–	–
<b>Total</b>	<b>110,000</b>	<b>(110,000)</b>	<b>–</b>	<b>–</b>

**1 Accounting policies**

**a) Statutory information**

Re:act Disaster Response is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Chilmark, Salisbury, Wiltshire, United Kingdom, SP3 5DU.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006/Charities Act 2011.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary RE:SILIENT Response Ltd on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented (because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

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

**e) Income**

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

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

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

**1 Accounting policies (continued)**

**f) Donations of gifts, services and facilities**

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

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

**g) Interest receivable**

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

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

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

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose. Furthermore it includes the costs of trading activities
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

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

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

● Cost of raising funds	19.00%
● Operations	46.00%
● Volunteer training	11.00%
● Membership	24.00%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**1 Accounting policies (continued)**

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer equipment	4 years
● Motor vehicles	4 years
● Fixtures and fittings	4 years
● Plant and machinery	4 years

**l) Investments in subsidiaries**

Investments in subsidiaries are held at cost.

**m) Debtors**

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

**n) Short term deposits**

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**o) Cash at bank and in hand**

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

**p) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**q) Financial instruments**

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

**r) Pensions**

The group operates defined contribution pension schemes. The assets of the schemes are held separately from each other and from the those of the charitable company and its subsidiary, in independently administered funds. The pension cost charge represents contributions payable under the schemes.

The charitable company has no liability under the scheme other than for the payment of those contributions.

**1 Accounting policies (continued)****s) Critical accounting judgements and key sources of estimation uncertainty**

Key judgements that the charity has made which may have a significant effect on the accounts include the categorisation of income between donations and income from charitable activities.

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

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Grants	–	129,918	<b>129,918</b>	68,000	33,000	101,000
Donations	62,959	49,519	<b>112,478</b>	565,465	553,016	1,118,481
	<u>62,959</u>	<u>179,437</u>	<u><b>242,396</b></u>	<u>633,465</u>	<u>586,016</u>	<u>1,219,481</u>

**3 Income from charitable activities**

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Charitable operations	259,586	–	<b>259,586</b>	793,767	–	793,767
Total income from charitable activities	<u>259,586</u>	<u>–</u>	<u><b>259,586</b></u>	<u>793,767</u>	<u>–</u>	<u>793,767</u>

**4 Income from other trading activities**

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Trading Activities	11,512,771	–	<b>11,512,771</b>	6,076,189	–	6,076,189
	<u>11,512,771</u>	<u>–</u>	<u><b>11,512,771</b></u>	<u>6,076,189</u>	<u>–</u>	<u>6,076,189</u>

## 5a Analysis of expenditure (current year)

	Fundraising		Charitable activities			Governance costs	2022 Total	2021 Total
	Charity £	Trading activities £	Operations £	Training £	Membership £	£	£	£
Staff costs (Note 7)	213,527	1,669,493	266,546	115,531	134,390	50,440	2,449,927	1,007,447
Other staff costs	47,030	29,548	–	–	–	–	76,578	5,784
Project costs	18,774	6,728,527	66,717	21,182	–	–	6,835,199	4,890,969
Direct fundraising costs	72,298	–	–	–	–	–	72,298	–
Support costs:								
Consultancy	122,084	245,123	–	–	–	–	367,207	–
Depreciation	2,240	1,301	6,843	1,318	999	527	13,229	16,261
Facilities & Technology	25,519	27,197	5,008	8,311	87,376	697	154,108	236,984
Insurance	7,081	141,850	22,908	4,165	7,081	1,737	184,821	124,924
Legal and professional fees	–	141,313	–	–	–	33,372	174,685	101,243
Travel	–	5,825	4,805	–	–	–	10,630	8,557
Loss on disposal of fixed assets	–	–	–	–	–	–	–	1,195
	508,553	8,990,176	372,827	150,506	229,846	86,774	10,338,682	6,393,364
Governance costs	15,327	–	43,205	8,761	19,481	(86,774)	–	–
<b>Total expenditure 2022</b>	<b>523,880</b>	<b>8,990,176</b>	<b>416,033</b>	<b>159,267</b>	<b>249,326</b>	<b>–</b>	<b>10,338,682</b>	
Total expenditure 2021	253,383	5,036,647	636,465	144,827	322,042	–		6,393,364



RE:ACT Disaster Response Limited

Notes to the financial statements

For the year ended 31 March 2022

5b Analysis of expenditure (prior year)

	Fundraising		Charitable activities				
	Charity £	Trading activities £	Operations £	Volunteer training £	Membership £	Governance costs £	2021 Total £
Staff costs (Note 7)	172,040	378,647	214,758	93,084	108,279	40,640	1,007,448
Other staff costs	–	5,255	529	–	–	–	5,784
Project costs	561	4,536,533	339,777	137	13,764	197	4,890,969
Direct fundraising costs	–	–	–	–	–	–	–
Support costs:							
Consultancy	–	–	–	–	–	–	–
Depreciation	2,752	74	8,417	1,619	2,752	647	16,261
Facilities & Technology	27,170	7,596	9,988	16,575	174,264	1,391	236,984
Insurance	8,703	73,644	26,620	5,119	8,703	2,135	124,924
Legal and professional fees	30,922	33,516	–	21,871	–	14,934	101,243
Travel	–	1,382	7,175	–	–	–	8,557
Loss on disposal of fixed assets	–	–	1,195	–	–	–	1,195
	242,148	5,036,647	608,459	138,405	307,762	59,943	6,393,364
Governance costs	11,235	–	28,006	6,422	14,280	(59,943)	–
<b>Total expenditure 2021</b>	<b>253,383</b>	<b>5,036,647</b>	<b>636,465</b>	<b>144,827</b>	<b>322,042</b>	<b>–</b>	<b>6,393,364</b>

**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	13,237	16,261
Loss on disposal of fixed assets	12,706	1,195
Operating lease rentals:		
Property	48,740	58,134
Auditor's remuneration (excluding VAT):	–	–
Audit of the Charity and the Group	8,300	7,950
Audit of subsidiary	5,000	4,750
Foreign exchange gains or losses	–	344

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	2,217,407	896,461
Redundancy and termination costs	–	–
Social security costs	186,029	76,639
Employer's contribution to defined contribution pension schemes	46,490	34,347
	<b>2,449,926</b>	<b>1,007,447</b>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2022 No.	2021 No.
£60,000 – £69,999	1	1
£70,000 – £79,999	–	–
£80,000 – £89,999	2	–
£90,000 – £99,999	2	1
£100,000 – £109,999	1	–

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel of the group and of charity were £264,596 (2021: £247,801).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £0). No charity trustee received payment for professional or other services supplied to the charity (2022: £0).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £0 (2021: £2,732) incurred by 0 (2021: 2) members relating to attendance at meetings of the trustees or active operational tasks for RE:ACT.

**8 Staff numbers**

The average number of employees of the charity (head count based on number of staff employed) during the year was 24 (2021: 13). The average for the group was 183 (2021:23).

**9 Related party transactions**

On 15 May 2020 the Board of RE:ACT Disaster Response formally terminated its connection with Team Rubicon Global and Team Rubicon USA. The departure from the TRG network culminated in a payment from TRUSA of \$200,000 during the year.

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

## Notes to the financial statements

For the year ended 31 March 2022

## 10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary RE:SILIENT Response Ltd distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was:

	2022 £	2021 £
UK corporation tax at 19%	-	-

## 11 Tangible fixed assets

The group	Plant and Machinery £	Motor Vehicles £	Fixtures and Fittings £	Computer Equipment £	Total £
<b>Cost or valuation</b>					
At the start of the year	4,109	13,805	5,406	62,790	86,110
Additions in year	28,857	-	-	10,171	39,029
Disposals in year	(22,900)	-	-	(427)	(23,327)
At the end of the year	10,066	13,805	5,406	72,534	101,811
<b>Depreciation</b>					
At the start of the year	3,514	10,568	4,375	45,863	64,320
Charge for the year	1,340	3,237	863	7,790	13,230
Eliminated on disposal	-	-	-	-	-
At the end of the year	4,854	13,805	5,238	53,653	77,550
<b>Net book value</b>					
At the end of the year	5,213		168	18,881	24,262
At the start of the year	595	3,237	1,031	16,927	21,790
<b>The charity</b>					
<b>Cost</b>					
At the start of the year	4,109	13,805	5,406	59,573	82,893
Additions in year	5,957	-	-	6,585	12,542
Disposals in year	-	-	-	-	-
At the end of the year	10,066	13,805	5,406	66,158	95,435
<b>Depreciation</b>					
At the start of the year	3,514	10,568	4,375	45,789	64,246
Charge for the year	1,340	3,237	863	6,489	11,928
Eliminated on disposal	-	-	-	-	-
At the end of the year	4,854	13,805	5,238	52,278	76,174
<b>Net book value</b>					
At the end of the year	5,213		168	13,880	19,261
At the start of the year	595	3,237	1,031	13,784	18,647

All of the above assets are used for charitable purposes.

**12 Trading subsidiary company**

The charity owns the whole of the issued ordinary share capital of RE:SILIENT Response Ltd, a company registered in England. The company number is 11539755. The registered office address is Chilmark, Salisbury, SP3 5DU. The investment is carried at cost of £2 (2021: £2).

RE:SILIENT Response Ltd is used for non-primary purpose trading activities. RE:SILIENT Response Ltd was incorporated on 28th August 2018 and commenced trading in September 2020. All activities have been consolidated on a line by line basis in the statement of financial activities. All taxable profits are expected to be distributed under Gift Aid to the parent charity.

A summary of the results of the subsidiary is shown below:

	2022 £	2021 £
Turnover	11,512,771	6,076,189
Cost of sales	(8,175,751)	(4,809,458)
<b>Gross profit/(loss)</b>	<b>3,337,020</b>	<b>1,266,731</b>
Administrative expenses	(1,018,897)	(226,845)
Cost recharges payable to parent undertaking	–	(52,182)
<b>Profit/(loss) on ordinary activities before interest and taxation</b>	<b>2,318,123</b>	<b>987,704</b>
Interest receivable and similar income	403	3
<b>Profit / (loss) on ordinary activities before taxation</b>	<b>2,318,526</b>	<b>987,707</b>
Taxation on profit on ordinary activities	–	–
<b>Profit / (loss) for the financial year</b>	<b>2,318,526</b>	<b>987,707</b>
<b>Retained earnings</b>		
Total retained earnings brought forward	987,707	–
Profit / (loss) for the financial year	2,318,526	987,707
Distribution of Profits	(1,150,000)	
<b>Total retained earnings carried forward</b>	<b>2,156,233</b>	<b>987,707</b>
The aggregate of the assets, liabilities and reserves was:		
Assets	2,461,480	2,501,789
Liabilities	(305,245)	(1,514,080)
<b>Reserves</b>	<b>2,156,235</b>	<b>987,709</b>

Amounts owed to/from the parent undertaking are shown in note 14.

**13 Parent charity**

The parent charity's gross income and the results for the year are disclosed as follows:

	2022 £	2021 £
Gross income	1,767,883	2,065,678
Result for the year	<u>566,227</u>	<u>708,617</u>

**14 Debtors**

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Trade debtors	802,956	789,290	259,163	218,439
Other debtors	6,000	15,848	6,000	15,848
PayPal debtor	3,356	34,990	3,356	34,990
Amounts due from group undertakings	–	–	43,635	23,525
Prepayments	91,545	53,200	48,707	–
Accrued income	57,092	565,855	30,913	–
	<u>960,948</u>	<u>1,459,183</u>	<u>391,774</u>	<u>292,802</u>

**15 Creditors: amounts falling due within one year**

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Bank loans	–	50,000	–	50,000
Other loans	–	60,000	–	60,000
VAT	104,013	–	83,670	–
Trade creditors	121,839	823,513	21,190	66,790
Taxation and social security	34,334	40,019	19,038	15,770
Other creditors	15,203	202,161	13,947	5,300
Accruals	224,113	607,713	98,237	94,992
	<u>499,501</u>	<u>1,783,406</u>	<u>236,082</u>	<u>292,852</u>

Bank loans totalling £0 (2021: £50,000) are under the Government Bounce Back Loan scheme and are unsecured.

**17a Analysis of group net assets between funds (current year)**

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	24,262	–	24,262
Net current assets	3,182,854	228,157	3,411,011
<b>Net assets at 31 March 2022</b>	<b>3,207,116</b>	<b>228,157</b>	<b>3,435,273</b>

**17b Analysis of group net assets between funds (prior year)**

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	21,790	–	21,790
Net current assets	1,406,647	330,362	1,737,009
<b>Net assets at 31 March 2021</b>	<b>1,428,437</b>	<b>330,362</b>	<b>1,758,799</b>

**18a Movements in funds (current year)**

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
<b>Restricted funds:</b>					
Operations	13,369	24,622	(8,454)	–	29,537
Rapid Response Fund	–	129,918	–	–	129,918
Ukraine Donation – PepsiCo	–	14,897	–	–	14,897
EMSO – RRF	–	10,000	–	–	10,000
Membership	316,993	–	(273,188)	–	43,805
<b>Total restricted funds</b>	<b>330,362</b>	<b>179,437</b>	<b>(281,642)</b>	<b>–</b>	<b>228,157</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>440,730</b>	<b>322,545</b>	<b>(862,392)</b>	<b>1,150,000</b>	<b>1,050,883</b>
<b>Total unrestricted funds</b>	<b>440,730</b>	<b>322,545</b>	<b>(862,392)</b>	<b>1,150,000</b>	<b>1,050,883</b>
<b>Non-charitable subsidiary funds</b>	<b>987,707</b>	<b>11,513,174</b>	<b>(9,194,648)</b>	<b>(1,150,000)</b>	<b>2,156,233</b>
<b>Total funds</b>	<b>1,758,799</b>	<b>12,015,156</b>	<b>(10,338,682)</b>	<b>–</b>	<b>3,435,273</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

**18b Movements in funds (prior year)**

	At 31 March 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
<b>Restricted funds:</b>					
Operations	45,729	86,016	(118,376)	–	13,369
Membership	–	500,000	(183,007)	–	316,993
<b>Total restricted funds</b>	<b>45,729</b>	<b>586,016</b>	<b>(301,383)</b>	<b>–</b>	<b>330,362</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>16,747</b>	<b>1,427,479</b>	<b>(1,003,496)</b>	<b>–</b>	<b>440,730</b>
<b>Total unrestricted funds</b>	<b>16,747</b>	<b>1,427,479</b>	<b>(1,003,496)</b>	<b>–</b>	<b>440,730</b>
<b>Non-charitable subsidiary funds</b>	<b>–</b>	<b>6,076,192</b>	<b>(5,088,485)</b>	<b>–</b>	<b>987,707</b>
<b>Total funds</b>	<b>62,476</b>	<b>8,089,687</b>	<b>(6,393,364)</b>	<b>–</b>	<b>1,758,799</b>

**Purposes of restricted funds**

RE:ACT Disaster Response received restricted funds from several sources during the financial year for specific projects or operations. Funds fully or partially spent in the year include:

Membership Fund: BlackRock fund of Tides Foundation grant to recruit, engage with, train, and activate volunteers.

Operations: Op RE:ACT Fund: the charity received a very large volume of donations and grants to support its work on the COVID crisis in the UK.

**Funds received in year:**

Funds received for support to refugees from Afghanistan (Op Arap)

Rapid Response Fund – GIP

Ukraine – PepsiCo Romania

EMSO – Rapid Response Fund

**19 Operating lease commitments payable as a lessee**

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

	Property 2022 £	2021 £
Less than one year	6,460	15,505
One to five years	–	–
	<b>6,460</b>	<b>15,505</b>

**20 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.