

REACT (Reconciliation, Education and Community Training)
(Northern Ireland Charity Commission Number: 104972)

**Report of the Trustees and Financial Statements
for the year ended 31 March 2023**

**Noel Conn & Company
Chartered Accountants**

REACT (Reconciliation, Education and Community Training)

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Accounts for the year ended 31 March 2023

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Trustees and Other Information

Trustees

Karen Marshall
Clare Irwin
Teresa Kelly
Julie Burt
Roisin Kelly
Marion Jamison
Barbara Burrows
Martin Callan
Forbes Hayes

Contact Details

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Armagh
BT61 7AE

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Reporting Accountant

Noel Conn and Company
7 Seven Houses
Upper English Street
Armagh
BT61 7LA

Bankers

Danske Bank
78 Scotch Street
Armagh
BT61 7DJ

Charity Commission NI Number

104972

Trustees report for the year ended 31 March 2023

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out of page 11.

Constitution

REACT is a non-incorporated body and is an accepted charity by HM Revenue and Customs. REACT was registered as a charity by the Charity Commission Northern Ireland on the 12 May 2016 under number 104972.

Organisation

The Trustees who have served during the year are detailed out on page 3.

Who are REACT

REACT first opened in Armagh in February 1999. The organisation, known originally as EPIC Mid Ulster, was established to work with ex-prisoners and their families. Due to the changes in local need the organisation became REACT, (Reconciliation, Education and Community Training) in 2002. The organisation has successfully evolved from working with a single identity group to working cross community with groups and individuals from all backgrounds, religions, or cultures.

REACT operates primarily in the County Armagh, Mourne and Tyrone areas, and is registered as a charity under The Charity Commission for Northern Ireland.

REACT has 25 years experience of successfully delivering a range of community support, development and relations projects. REACT currently delivers a range of support services to victims and survivors of the Northern Ireland Troubles and to children and young people primarily identified as at risk, vulnerable or disadvantaged.

The organisation adheres to the Code of Good Governance as set out by the Charity Commission for Northern Ireland. The Management Committee have the ultimate responsibility for ensuring the successful delivery of all REACT services, exercising appropriate controls and ensuring accountability.

REACT recognises that addressing all the needs of victims and survivors, children and young people is not easily or effectively achieved by working alone, and that by working in partnership and collaboration with a range of statutory and community agencies we can better meet the needs of service users and our community.

Service user engagement is core to our ethos. Communicating with and involving our service users at every stage of service development, delivery and evaluation is fundamental. REACT's Victims and Survivors Steering Group, Youth Committee and Youth Mentoring Working Group provide platforms for service users to have their voices heard and influence the direction and development of the organisation.

Most importantly, REACT continues to rise to the challenge of dealing with developing needs within the community, promoting empowerment and peace, and being mindful of how best to provide accessible and responsive services that support and transform the lives of those most in need, vulnerable and disadvantaged.

Statement of Public Benefit

The Trustees believe that both our purposes and the activities undertaken in this last financial year clearly satisfy elements of the public benefit requirement.

Victims and Survivors Project

The REACT Victims and Survivors Project, funded through the VSS Victims Support Programme, supports victims and survivors of the Northern Ireland Troubles from across the community. The aim of the service is to offer a holistic support service which:

1. Improves mental and physical health outcomes, social outcomes and learning opportunities for victims and survivors
2. Reduces the level of trauma for victims and survivors
3. Promotes engagement and relationships on a cross community level
4. Supports victims and survivors to engage in legacy issues

The REACT Victims and Survivors Project delivers a range of support services including:

- Counselling and complementary therapy services
- An Outreach Support Service
- Respite
- Gardening and Allotment Programme
- Social support events
- Craft and skills development programmes
- Mental health and personal development programmes
- Physical wellbeing programmes
- Volunteer Scheme
- Intergenerational programmes
- Online virtual support hub

Youth Service

The Service is funded through National Lottery and Children in Need, supports disadvantaged, hard to reach and at risk young people age 10 to 18 years old living in the Armagh Family Support Hub area. The service supports young people in the community, home and school and offers young people a tailored holistic pathway of support both one to one and in group settings. The aim of the service is to:

1. Improve mental and physical health, and social outcomes for young people
2. Support young people to develop communication and life skills, and build resilience
3. Support young person to develop positive coping strategies, confidence and self-worth

The REACT Youth Project delivers a range of support services including:

- One to one community and home based mentoring service
- Mental health and personal development programmes
- Volunteer Scheme
- Intergenerational programmes
- Youth Summer Scheme
- Citizenship programmes

Service user engagement is core to REACT's ethos. Communicating with and involving REACT service users at every stage of service development, delivery and evaluation is fundamental. REACT's Victims and Survivors Steering Group, Youth Committee and Youth Mentoring Working Group provide platforms for service users to have their voices heard and influence the direction and development of the organisation.

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Plans for the future

REACT plans to maintain the high standard of services provided and continue with the various courses and programmes on each project and will continue to seek the necessary funding to do so.

Financial review and Investment Policy

During the year ended 31 March 2023, the charity received funding of £306,740, and donations, fundraising and other income of £3,542, which yielded a surplus of £620.

No investments are carried on by the charity.

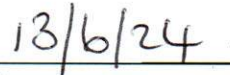
Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to reduce these risks.

By order of the Trustees



Trustee



Date

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year. Under that law the trustees have prepared the financial statements in accordance with Generally Accepted Accounting Practice in the United Kingdom (accounting standards issued by the Financial Reporting Council in the UK, including Charities SORP (FRS 102). Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and promulgated by the Institute of Chartered Accountants in the United Kingdom and United Kingdom Law). Under that law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charity and of the statement of financial activities of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply the consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that a reasonable and prudent;
- state whether the application of accounting standards have been followed, subject to any material departures disclosed and explained the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 (Northern Ireland) 2008 and the Charity (Accounts and Reports) Regulations (Northern Ireland) 2008. 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 the maintenance and integrity of the corporate and financial information included on the charities website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our Independent Examiner


In so far as the trustees are aware at the timing of approving our trustees' annual report:

- there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

Reporting Accountants

A resolution to re-appoint Noel Conn & Company, will be proposed at the annual general meeting.
By Order of the board

By order of the Trustees


Trustee

13/6/24.
Date

Independent Examiner's report for the year ended 31 March 2023

We report on the accounts of REACT for the year ended 31 March 2023, which are set out on pages 9 to 16.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

We have examined the charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

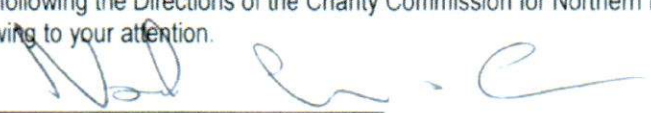
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, We have found no matters that require drawing to your attention.



Noel Conn & Company

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

12 June 2024

Statement of Financial Activities for the year ended 31 March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	<u>Notes</u>				
Incoming Resources:					
Donations, Fundraising and Room Hire		3,542	-	3,542	6,437
Interest Received		-	-	-	26
Grants Receivable	2	-	306,740	306,740	294,155
Total Incoming Resources		3,542	306,740	310,282	300,618
Resources Expended:					
Fundraising and Publicity	3	-	-	-	-
Net Income from Resources Available For Charitable Applications		3,542	306,740	310,282	300,618
Charitable Expenditure:					
Cost of activities for charitable objectives	4	-	285,053	285,053	275,491
Management and Administration	5	686	23,923	24,609	23,857
Total Charitable Expenditure		686	308,976	309,662	299,348
Total Resources Expended		686	308,976	309,662	299,348
Net Income/Expenditure for the year		2,856	(2,236)	620	1,270
Gross Transfers between funds		789	(789)	-	-
Net Income/(expenditure) for the year		3,645	(3,025)	620	1,270
Reconciliation of Funds					
Total funds brought forward		10,253	10,918	21,171	19,901
Total Funds to Carry Forward		13,898	7,893	21,791	21,171

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Balance Sheet as at 31 March 2023

Employment of Capital	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets					
Tangible Assets	6	980	1,080	2,060	1,428
Current Assets					
Debtors and Prepayments	7	-	760	760	751
Bank and Cash		12,918	156,394	169,312	123,923
		<u>12,918</u>	<u>157,154</u>	<u>170,072</u>	<u>124,674</u>
Current Liabilities					
Sundry Creditors and Accruals	8	-	150,341	150,341	104,931
		<u>-</u>	<u>150,341</u>	<u>150,341</u>	<u>104,931</u>
Net Current Assets		12,918	6,813	19,731	19,743
Total Assets Less Current Liabilities		<u>13,898</u>	<u>7,893</u>	<u>21,791</u>	<u>21,171</u>
Funds					
Unrestricted Funds	9			13,898	10,253
Restricted Funds	9			7,893	10,918
				<u>21,791</u>	<u>21,171</u>

I approve these accounts on behalf of the Board of Trustees and confirm that we have made available all relevant records and information required for their preparation

Karen Marshall
Trustee

Date

The notes on pages 11-16 form part of these accounts.

Notes to the accounts for the year ended 31 March 2023

1 Principal accounting policies

The financial statements have been prepared in accordance with applicable Accounting Standards in the United Kingdom and the Charities Act (Northern Ireland) 2008. A summary of the more important accounting policies, which have been applied consistently, is set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention modified by the revaluation of certain fixed assets.

Taxation

The charity is exempt from tax on its charitable activities.

Restricted Funds

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of the donors in so far as these are intended to be binding on the charity. Where such wishes are not intended to be binding, they are taken into account and recognised in appropriately designated funds.

Unrestricted Free Reserves

Free Reserves represent amount which are expendable at the discretion of the trustees in furtherance of the objectives of the charity and which have not been designated for any other purpose. Such funds may be held in order to finance working capital or capital expenditure.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual basis.

Resources Expended

All resources expended are accounted for on an accrual basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Government grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the Statement of Financial Activities over the related asset's useful life. Revenue grants are credited to the Statement of Financial Activities in the same year as the related expenditure is incurred.

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Tangible fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost, or valuation of tangible fixed assets, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

	%
Fixtures and Fittings	25 Reducing Balance

2 Grants Receivable

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
The National Lottery	-	97,037	97,037	94,785
The National Lottery - Better Together	-	82,242	82,242	41,455
Victims and Survivors Service	-	98,853	98,853	95,042
Troubles Permanent Disablement Payment Scheme	-	-	-	23,548
Co-operation Ireland	-	-	-	387
Enkalon Foundation	-	-	-	442
Education Authority Annual Grant	-	7,160	7,160	-
Education Authority Grant	-	-	-	500
Halifax Foundation	-	-	-	7,160
BBC Children in Need	-	19,948	19,948	-
Belfast Cathedral Black Santa Sit Out	-	-	-	4,000
Armagh, Banbridge and Craigavon Council	-	-	-	25,671
E Mitchell Grant	-	1,000	1,000	-
Ark Housing	-	500	500	1,165
	<u>-</u>	<u>306,740</u>	<u>306,740</u>	<u>294,155</u>

3 Fundraising and Publicity

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Website Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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4 Costs of Activities in For Charitable Purposes

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Wages and Salaries	-	144,292	144,292	130,522
Staff Pensions	-	2,429	2,429	1,482
Project/Program/Tutor and Course Materials	-	134,117	134,117	122,103
Travel Expenses	-	4,215	4,215	21,059
Staff Training	-	-	-	325
	<u>-</u>	<u>285,053</u>	<u>285,053</u>	<u>275,491</u>

5 Management and Administration

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Rent	-	16,830	16,830	6,954
Insurance	-	1,155	1,155	1,803
Heat and Light	-	1,171	1,171	2,278
Stationary/Printing/Advertising	-	496	496	5,207
Computer Expenses	-	349	349	917
Telephone	-	1,227	1,227	2,724
Postage	-	-	-	-
Accountancy	-	2,450	2,450	2,684
Water Rates	-	-	-	400
Bank Charges	-	226	226	131
General Expenses	-	19	19	283
Depreciation - Fixtures and Equipment	686	-	686	476
	<u>686</u>	<u>23,923</u>	<u>24,609</u>	<u>23,857</u>

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6 Tangible Assets

	Fixtures and Equipment	Total
Cost	£	£
At 1 April 2022	33,539	33,539
Additions	1,318	1,318
Disposals	-	-
At 31 March 2023	<u>34,857</u>	<u>34,857</u>
Depreciation		
At 1 April 2022	32,111	32,111
Charge	686	686
Disposals	-	-
At 31 March 2023	<u>32,797</u>	<u>32,797</u>
Net Book Value		
At 31 March 2023	<u>2,060</u>	<u>2,060</u>
At 31 March 2022	<u>1,428</u>	<u>1,428</u>

7 Debtors and Prepayments

	2023	2022
	£	£
Prepayment	760	751
	<u>760</u>	<u>751</u>

8 Sundry Creditors and Accruals

	2023	2022
	£	£
Accountancy	4,000	2,750
Sundry Creditors	2,036	3,004
Deferred Income - Children in Need	3,563	-
Deferred Income - The National Lottery - Better Together	56,432	38,000
Deferred Income - The National Lottery	63,591	60,793
Deferred Income - Victims Survivors Service	20,719	384
	<u>150,341</u>	<u>104,931</u>

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9 Movement in Funds

	At the 01/04/2022 £	Movement In Funds £	Transfers In Funds £	At the 31/03/2023 £
Unrestricted Funds				
General Fund	10,253	2,856	789	13,898
Restricted Funds				
Restricted	10,918	(2,236)	(789)	7,893
Total Funds	<u>21,171</u>	<u>620</u>	<u>-</u>	<u>21,791</u>

Net Movement in Funds, included in the above are follows:

	Incoming Resources £	Resources Expended £	Movement in Funds £
Unrestricted Funds			
General Fund	3,542	(686)	2,856
Restricted Funds			
Restricted	306,740	(308,976)	(2,236)
Total Funds	<u>310,282</u>	<u>(309,662)</u>	<u>620</u>

10 Employee Information

	2023 Number	2022 Number
Employee Numbers	<u>11</u>	<u>8</u>
	<u>11</u>	<u>8</u>
	2023	2022
Staff costs (for the above persons):	£	£
Wages and salaries	135,170	123,352
Social Security	9,122	7,170
	<u>144,292</u>	<u>130,522</u>

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Independent Examiner Payments

	2023	2022
	£	£
Accountancy	2,450	2,684
Other Financial Services	-	-
	<u>2,450</u>	<u>2,684</u>

11 Trustees' Remuneration and Benefits

No trustee received any remuneration during the year ended 31 March 2023 (2022 – Nil).

No Trustee received any reimbursement for approved expenses incurred in connection with the charity.