

**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 2024**

**Noel Conn & Company  
Chartered Accountants**

# **R E A C T (Reconciliation, Education and Community Training)**

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## **Accounts for the year ended 31 March 2024**

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# REACT (Reconciliation, Education and Community Training)

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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

Unit 14/14A  
Armagh City Shopping Centre  
Thomas Street  
Armagh  
BT61 7AE

Telephone: 028 37526869  
Fax: 028 37526089  
Email: [info@reactni.org](mailto:info@reactni.org)

### 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 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. 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.

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## 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.

# REACT (Reconciliation, Education and Community Training)

## 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 2019, the charity received funding of £336,684, and donations, fundraising and other income of £1,635, which yielded a surplus of £19.

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

10/12/24  
\_\_\_\_\_  
Date

# REACT (Reconciliation, Education and Community Training)

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

The trustees are responsible for keeping proper accounting records 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 time 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

L. O'Shane  
Trustee

10/12/24  
Date

## Independent Examiner's report for the year ended 31 March 2024

We report on the accounts of REACT for the year ended 31 March 2024, 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.



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**Noel Conn & Company**

Chartered Accountants

7 Seven Houses

Upper English Street

Armagh

BT61 7LA

5 December 2024

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## Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	<u>Notes</u>				
<b>Incoming Resources:</b>					
Donations, Fundraising and Room Hire		1,635	-	1,635	3,542
Interest Received		-	-	-	-
Grants Receivable	2	-	336,684	336,684	299,580
<b>Total Incoming Resources</b>		1,635	336,684	338,319	303,122
<b>Resources Expended:</b>					
Fundraising and Publicity	3	-	-	-	-
<b>Net Income from Resources Available For Charitable Applications</b>		1,635	336,684	338,319	303,122
<b>Charitable Expenditure:</b>					
Cost of activities for charitable objectives	4	-	308,114	308,114	277,893
Management and Administration	5	515	29,671	30,186	24,609
<b>Total Charitable Expenditure</b>		515	337,785	338,300	302,502
<b>Total Resources Expended</b>		515	337,785	338,300	302,502
<b>Net Income/Expenditure for the year</b>		1,120	(1,101)	19	620
Gross Transfers between funds		(13,857)	13,857	-	-
<b>Net Income/(expenditure) for the year</b>		(12,737)	12,756	19	620
<b>Reconciliation of Funds</b>					
Total funds brought forward		13,898	7,893	21,791	21,171
<b>Total Funds to Carry Forward</b>		1,161	20,649	21,810	21,791


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## Balance Sheet as at 31 March 2024

Employment of Capital	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Fixed Assets</b>					
Tangible Assets	6	736	809	1,545	2,060
<b>Current Assets</b>					
Debtors and Prepayments	7	-	797	797	760
Bank and Cash		425	174,870	175,295	169,312
		<u>425</u>	<u>175,667</u>	<u>176,092</u>	<u>170,072</u>
<b>Current Liabilities</b>					
Sundry Creditors and Accruals	8	-	155,827	155,827	150,341
		<u>-</u>	<u>155,827</u>	<u>155,827</u>	<u>150,341</u>
<b>Net Current Assets</b>		425	19,840	20,265	19,731
<b>Total Assets Less Current Liabilities</b>		<u>1,161</u>	<u>20,649</u>	<u>21,810</u>	<u>21,791</u>
<b>Funds</b>					
Unrestricted Funds	9			1,161	13,898
Restricted Funds	9			20,649	7,893
				<u>21,810</u>	<u>21,791</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

10/12/24  
 Date

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

## Notes to the accounts for the year ended 31 March 2024

### 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.

The Trustees have designated £8,000 for Redundancy, £3,000 for Legal Fees and £2,000 for Development from the money held within their General No 2 Account.

#### **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-rat 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 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
The National Lottery - Empowering Young People	-	110,327	110,327	97,037
The National Lottery - Better Together	-	102,146	102,146	82,242
Victims and Survivors Service	-	74,420	74,420	98,853
Troubles Permanent Disablement Payment Scheme		12,720	12,720	-
NI Community Development Grant	-	4,000	4,000	-
BBC Children in Need	-	32,671	32,671	19,948
Armagh, Banbridge and Craigavon Council	-	200	200	-
Youth Action NI	-	200	200	-
E Mitchell Grant	-	-	-	1,000
Ark Housing	-	-	-	500
	-	<u>336,684</u>	<u>336,684</u>	<u>299,580</u>

## 3 Fundraising and Publicity

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Website Maintenance	-	-	-	-
	-	-	-	-

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## 4 Costs of Activities in For Charitable Purposes

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Wages and Salaries	-	162,597	162,597	144,292
Staff Pensions	-	1,425	1,425	2,429
Project/Program/Tutor and Course Materials	-	139,386	139,386	126,957
Travel Expenses	-	4,235	4,235	4,215
Staff Training	-	471	471	-
	<u>-</u>	<u>308,114</u>	<u>308,114</u>	<u>277,893</u>

## 5 Management and Administration

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Rent	-	10,833	10,833	16,830
Insurance	-	1,557	1,557	1,155
Repairs	-	1,435	1,435	-
Heat and Light	-	2,425	2,425	1,171
Stationary/Printing/Advertising	-	5,053	5,053	496
Computer Expenses	-	3,395	3,395	349
Telephone	-	2,791	2,791	1,227
Accountancy	-	1,896	1,896	2,450
Bank Charges	-	232	232	226
General Expenses	-	54	54	19
Depreciation - Fixtures and Equipment	515	-	515	686
	<u>515</u>	<u>29,671</u>	<u>30,186</u>	<u>24,609</u>

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## 6 Tangible Assets

	Fixtures and Equipment	Total
Cost	£	£
At 1 April 2023	34,857	34,857
Additions	-	-
Disposals	-	-
At 31 March 2024	<u>34,857</u>	<u>34,857</u>
<b>Depreciation</b>		
At 1 April 2023	32,797	32,797
Charge	515	515
Disposals	-	-
At 31 March 2024	<u>33,312</u>	<u>33,312</u>
<b>Net Book Value</b>		
At 31 March 2024	<u>1,545</u>	<u>1,545</u>
At 31 March 2023	<u>2,060</u>	<u>2,060</u>

## 7 Debtors and Prepayments

	2024	2023
	£	£
Prepayment	797	760
	<u>797</u>	<u>760</u>

## 8 Sundry Creditors and Accruals

	2024	2023
	£	£
Accountancy	4,512	4,000
Sundry Creditors	297	2,036
Deferred Income - Children in Need	11,690	3,563
Deferred Income - The National Lottery - Better Together	52,736	56,432
Deferred Income - The National Lottery - Empowering Young People	70,905	63,591
Deferred Income - Victims Survivors Service	15,687	20,719
	<u>155,827</u>	<u>150,341</u>

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## 9 Movement in Funds

	At the 01/04/2023 £	Movement In Funds £	Transfers In Funds £	At the 31/03/2024 £
<b>Unrestricted Funds</b>				
General Fund	13,898	1,120	(13,857)	1,161
<b>Restricted Funds</b>				
Restricted	7,893	(1,101)	13,857	20,649
<b>Total Funds</b>	<u>21,791</u>	<u>19</u>	<u>-</u>	<u>21,810</u>

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

	Incoming Resources £	Resources Expended £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Fund	1,635	(515)	1,120
<b>Restricted Funds</b>			
Restricted	336,684	(337,785)	(1,101)
<b>Total Funds</b>	<u>338,319</u>	<u>(338,300)</u>	<u>19</u>

## 10 Employee Information

	2024 Number	2023 Number
Employee Numbers	<u>10</u>	<u>11</u>
	<u>10</u>	<u>11</u>
	2024	2023
Staff costs (for the above persons):	£	£
Wages and salaries	152,015	135,170
Social Security	<u>10,582</u>	<u>9,122</u>
	<u>162,597</u>	<u>144,292</u>

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## 11 Independent Examiner Payments

	2024	2023
	£	£
Accountancy	1,896	2,450
Other Financial Services	-	-
	<u>1,896</u>	<u>2,450</u>

## 12 Trustees' Remuneration and Benefits

No trustee received any remuneration during the year ended 31 March 2024 (2023 –Nil).

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