

ANNUAL REPORT
AND STATEMENT OF ACCOUNTS

For the period from 1 April 2021 to 31 December 2021



© Educate Girls

We give children access to quality education
where they are denied this for reasons like
poverty, conflict, disaster, disability and discrimination

Educate A Child International. Registered charity 1160869.
Bates Wells, 1st Floor, 10 Queen Street Place, London EC4R 1BE, United Kingdom.

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WHY WE EXIST

Around the world, 258 million¹ children and young people were deprived of school even before Covid-19 struck – including a staggering 59 million primary-aged children². These out-of-school children are amongst the most in need, facing multiple and overlapping barriers. This creates a cycle of disadvantage which is hard to break. Children – and especially girls – who are poor, displaced or disabled are far less likely to enrol and stay in school. This affects their health and what they can earn – and the cycle is set to be repeated with their own children.

Educate a Child International (EACI) wants to change this. We are a UK-based charity with a vision to ensure that every child has access to a quality education. We deliver this by working with partners to support children and young people who are denied education for reasons like poverty, conflict, disaster, disability and discrimination. This significantly improves their life opportunities – education is the single most vital element in combating poverty, improving health, generating economic growth and empowering women. It is the gateway to many of the UN's Sustainable Development Goals.

This report describes EACI's work from April to December 2021³ and outlines our plans for 2022.

In 2021, we focused our support on assisting out-of-school children in India, Zambia, Iraq and Ethiopia to access a quality primary education. The additional grants we have committed this financial year will support 1,682 children to access quality education, as part of larger projects which have enrolled over 280,000 children since they started. You can read more about this in the report below.

Also in 2021, we:

- Negotiated scholarships for forced migrants⁴ with several leading UK Universities and a donor. Cost is a barrier to all but a small minority of forced migrants: they are usually charged international fees and are ineligible for student loans. We look forward to announcing more details in 2022.
- Raised awareness of the International Day to Protect Education from Attack on 9 September with UK Universities and network organisations supporting hundreds of schools.
- Disseminated educational materials in Dari, Pashto and English to support the education of Afghan forced migrants in the UK after the sudden change of regime in August 2021, and reached out to hundreds of schools helping them to join training by Refugee Education UK.
- Maintained our strong policies and adherence to standards like the Charity Governance Code and Fundraising Regulations.

¹ [Out-of-School Children and Youth | UNESCO UIS](#)

² [Children out of school \(% of primary school age\) | Data \(worldbank.org\)](#)

³ We have changed our Financial Year End

⁴ We use a broad definition of the term 'forced migrants' to include children and young people who are refugees, asylum seekers, refused asylum seekers, have leave to remain, have humanitarian protection, and others with insecure immigration status.



© EAA/Paddy Dowling

EACI's work strengthens the global impact of Education Above All Foundation (EAA), which was founded in 2012 by Her Highness Sheikha Moza bint Nasser. EAA fulfils the right to education of those at greatest disadvantage, bringing in partners from all sectors to work together and solve problems that affect whole communities. For example, EAA:

- Enrolled its 10 millionth out-of-school child and initiated a new *Zero Out-of-school Strategy* which aims to enrol *all* primary aged children into schools in pilot countries.
- Supported Afghan and Ukrainian forced migrants to continue learning in their own languages, even if they don't have access to the internet or formal schooling. This expanded EAA's Internet Free Education Resource Bank which has been downloaded 800,000 times in 170 countries.
- Provided higher education scholarships for disadvantaged young people in the Middle East.
- Promoted the protection of education from attack.

التعليم | education
فوق | above
الجميع | all



Credit: EAA

Together with our supporters and stakeholders, we will overcome challenges for the benefit of marginalised children and young people around the world.

If you are interested in learning more about our work, please get in touch.

Fahad Al Sulaiti
Chair of Educate A Child International
and CEO of Education Above All Foundation

James Shaw-Hamilton
Chief Executive Officer of Educate A Child International



OUR SUPPORT TO OUT-OF-SCHOOL CHILDREN

During 2021 we expanded our grants to support vital work in India and Zambia, and continued to engage with ongoing projects in Ethiopia and Iraq.

The needs of out-of-school children are complex and solutions are locally driven (they are explained in more detail in our previous Annual Report).



This year, EACI supported the projects of EAA's global programme Educate A Child which:

- Aims to significantly reduce the number of primary-aged children worldwide who are missing out on their right to education
- Acts from a rights-based approach to education and envisions a world where all children have the opportunity to access a quality primary education
- Works in partnership with a variety of implementing partners with proven success, including multilateral agencies, international and national NGOs
- Emphasises innovation, scale and sustainability: it supports and expands projects which break down the barriers preventing out-of-school children from enrolling and staying in primary education.

India

On average, a girl in India receives less than four years' education throughout her lifetime⁵: as a result, India is home to the largest number of illiterate women in the world⁶, and has more than six million children out-of-school⁷. Although progress has been made towards universal elementary education, India's education system still faces significant challenges – exacerbated by Covid – including:

- High dropout rates
- Low-level learning outcomes
- Gender disparities in literacy, particularly in remote rural areas
- Poverty
- Early marriage
- Gender discrimination.

We are contributing to a larger project in which EAA is co-funding Educate Girls to support 232,500 out-of-school children in rural, remote and tribal communities across Bihar, Madhya Pradesh and Uttar Pradesh over six years.

When Monica's father lost his job, he suffered a mental breakdown and the family returned to their rural village. Without enough money to pay for her tuition, Monica left education to help with household chores and growing crops. Monica's brother was able to go to the local school, where he was provided with a midday meal.

⁵ World Bank, 2017

⁶ Chandra, T, 'Literacy in India: The gender and age dimension', 2019

⁷ [Children out of school, primary | Data \(worldbank.org\)](https://data.worldbank.org/SDG-4-1)

Monica's fortunes changed when Raveena, a field co-ordinator for Educate Girls, knocked on her door. Raveena was going door-to-door to identify out-of-school children in the area. "Most people battle great poverty in these communities and education is the last thing on their minds," says Raveena. "However, many impoverished families are sending their boys to school. For girls, the limitations are more severe." Over time, Raveena encouraged Monica's mother to see the importance of an education.



Credit: EAA

Monica enrolled through Educate Girls' project and enjoys studying maths. She says, "When my mother and grandmother go to the market, I am taken along because I can count money for them. When I grow up, I want to be a teacher".

To date, this larger project has enrolled 18,011 out-of-school children. Progress has slowed during the pandemic, with schools closed throughout 2020-21. This year, activities have included:

- Identifying an additional 19,078 out-of-school children who are ready for enrolment, which allowed them to access midday meal coupons
- Setting up 3,301 community-based learning camps (Camps Vidya) to ensure that 36,987 children remain connected to their learning
- Recruiting and training new volunteers to identify and enrol out-of-school children (Team Balika)
- Distributing relief kits to 10,327 households, benefiting 51,635 individuals.

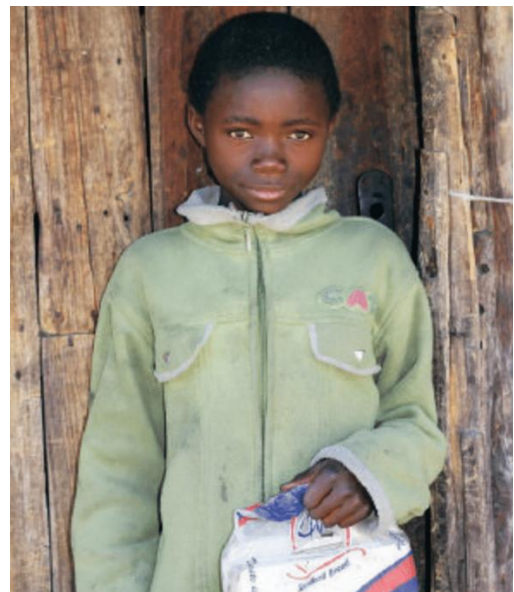
Zambia

There are about 495,000 out-of-school primary-aged children in Zambia⁸. In rural areas, around 23% of primary-aged children are out-of-school. Barriers to education include:

- Long distances to school
- Poverty
- Early/forced marriage
- Gender discrimination
- Lack of facilities for special needs.

When she grows up, Nasilele dreams of being a teacher. "I want to teach children how to read and write". Nasilele's passion for education is inspiring and her teacher says her progress is promising.

However, it hasn't always been like this. Education for girls in many parts of Zambia has not been universally encouraged. Nasilele's parents did little to encourage school attendance for any of their seven children. When she was 10, Nasilele's parents struggled to provide the basics. She stopped going to school to help her married older sister Nosiku with her children.



Credit: EAA

⁸ [Children out of school, primary | Data \(worldbank.org\)](https://data.worldbank.org/SDG/SH.UOVS.SV.ND)

Nasilele was given another chance at education when Zambia Open Community Schools persuaded Nosiku to support Nasilele to enrol: “I will encourage her to go to school and make sure she does not stop or get married early like I did. We have seen how other young people’s lives are better because they completed school.”

We are contributing to a larger project in which EAA is co-funding Zambia Open Community Schools to enrol 175,000 out-of-school children throughout the country. To date, this has enrolled 111,556 out-of-school children. This year, activities have included:

- Identifying and enrolling 14,804 out-of-school children in 121 communities
- Completing 23 classrooms and constructing 9 teacher houses in 6 community schools
- Providing teaching and learning materials to 206 schools, benefitting 48,084 learners
- Training 112 volunteer teachers
- Providing school meals for 16,460 learners in 53 schools.

Ethiopia

We are supporting a project in Gambella, a region with large numbers of out-of-school children and refugees. Barriers to education include refugee status, forced marriage, lack of school infrastructure, child labour and poor quality education.

Our grant is purchasing education kits in several refugee camps and host community schools. The Trustees have been monitoring the humanitarian situation in Tigray (this is far from the project location).

This is part of a larger project in which EAA is supporting Save the Children to enrol over 35,088 out-of-school children in schools: it has enrolled 16,164 to date.

Iraq

Education continues to be affected by instability, as well as Covid forcing schools to change. Other barriers to education include lack of school infrastructure, low-quality teaching, poverty and internal displacement.

Our grant is helping to improve access to quality and inclusive education in Iraq, through school construction. This is part of a larger project funded by EAA in which UNESCO aims to enrol 150,000 children in quality primary education, improving the quality of teaching and learning, increasing the involvement of communities and helping parents understand the importance of education. It has enrolled 134,561 children to date.

COVID - 19 PANDEMIC

Covid-19 has had a significant impact on learning, due to the continued closure of schools in all countries, including our project countries. This is a risk for vulnerable children who historically have had little access to learning, drop-out and/or never return to school. EAA and implementing partners catered to changing needs:

- New interventions to prevent spread of Covid-19
- Reprogramming and developing educational projects
- Realigning activity and funds
- Helping teachers with the skills needed to deliver education through new learning platforms
- Co-creating solutions with local communities and engaging parents to become learning facilitators
- No-cost extensions where needed.

All stakeholders' availability and interest in meeting face to face has also been affected.

Covid has also resulted in more competition for less funding in the UK and many donors focusing on existing partners. As a result, our income was significantly less than budgeted for the year.

Our plans for 2022 respond to this and we are building on a pipeline of potential donors at the start of the year.

OUR IMPACT

Access to quality education significantly improves life opportunities for children and young people. Education is the single most vital element in combating poverty, improving health, generating economic growth and empowering women.

The additional grant instalments we have committed this financial year will support 1,682 children to access quality education.

To date, over the lifespan of the projects:

Country	Children given access to quality education	
	EACI grants (equivalent ⁹ , to date)	Larger EAA project (to date)
India	701	18,011 enrolled 19,078 ready for enrolment when schools reopened
Zambia	3,236	111,556 enrolled
Ethiopia	448	16,164 enrolled
Iraq	113	134,561 enrolled

As well as providing access to quality education, all projects:

- Strive for gender equality
- Improve education systems with community engagement and teacher training
- Are designed with sustainability in mind. In India and Zambia the project is led by national NGOs, ensuring local expertise and employment.

Our collaboration with EAA works because:

- Access and quality of education are complex problems which need strategic, large-scale collaboration between philanthropists, Government, educators and community organisations.
- National challenges need national solutions: EAA is able to leverage further funding and connections, including at the highest Ministerial levels in the countries where we work.
- A collective approach brings significantly greater impact, sustainability and economies of scale than supporting a small-scale intervention.
- EAA also brings international standards of project design, monitoring & evaluation and accountability, without expensive infrastructure.

⁹ Based on the total cost of the larger EAA project divided by the number of out-of-school children targeted over the life of the project.



THANK YOU

We are incredibly grateful to our current and previous donors for their passion and support – you have had a direct impact on young people’s education and life opportunities. Chalk Cliff’s grant can support up to 64 children in India to have access to a quality education when matched with existing restricted funds.

Our fundraising ensures that access to quality education is provided where it is most needed. We want to work with individuals, corporations, trusts and governmental bodies in the UK and continental Europe who share our drive to provide children with access to quality education. In line with our fundraising principles, we do not accept funding from profits which might have been made to the detriment of children.

PLANS FOR 2022

Our plans, refreshed in January 2022, are designed to have the greatest impact for children and young people.

We will support education for the most marginalised children and young people in a variety of ways:

- Access to quality education for out-of-school primary-aged children in low income and lower-middle income countries, through awareness-raising and fundraising. We will continue to support the current projects in India, Zambia, Iraq and Ethiopia, and are considering expanding to another country.
- Developing new projects for marginalised young people in challenging countries in the Middle East and Africa.
- Supporting forced migrants in the UK to continue their education through scholarships with leading Universities, both at Undergraduate and Masters level, including connections to international organisations.
- Raising awareness of barriers to education and protecting education in conflict with stakeholders in UK and Europe. We hope it will be easier to plan face to face events as more people become vaccinated and with Covid restrictions reducing.
- Continue to be responsive and accountable. For all grant-making, we carry out thorough due diligence on the implementing partners and projects. The grants are governed by detailed agreements. We are setting up a new bank account to facilitate project payments for India and Zambia since our present bankers are not able to assist with payments outside Europe for charities.

The Trustees and Executive are confident in EACI's ability to continue strongly into the future as a going concern. Our refreshed Fundraising plan will provide more out-of-school and disadvantaged children and young people with access to a quality education, through a diversified, sustainable funding model to generate income, co-financing and gifts in kind for programmes and other costs. We are identifying a range of donors within the UK and Europe who will be interested in supporting this.

This is combined with robust financial planning and budgeting systems to match resources to priorities, and rigorous financial controls.

We look forward to meeting you. For more information, please contact international@caa.org.qa.



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FINANCE & GOVERNANCE

Financial Summary

The Charity received donations, grants and other income worth £5,000 (£631,087 in 2020/21). At the end of the fiscal year 2021 the Charity carried forward a positive bank balance of £636,087 (£631,087 in 2020/21).

In accordance with SORP 2019, costs have been allocated direct to relevant activities. In summary £100,000 (£300,000 in 2020/21) was allocated to direct project expenses, £2,250 (£2,460 in 2020/21) towards audit and report submission and £110,042 (£82,024 in 2020/21) for staff costs and other charitable activities.

Our income was significantly less than anticipated. Covid has resulted in more competition for less funding, and more focus by donors on existing partners. In 2022, we expect to launch a new website and receive more content from partners to support bids.

Administrative Details

Charity Number	1160869
Registered office and operational address	c/o Bates Wells 1st Floor, 10 Queen Street Place London EC4R 1AG
Trustees	Mr Augustus Della-Porta Mr Fahad Al Sulaiti Dr George Martin Stephen
UK Executive Team	James Shaw-Hamilton (Chief Executive Officer) Anne Faulkner (Fundraising Consultant) Max Wahid (Finance & Administration Consultant)
Solicitors	Bates Wells 10 Queen Street Place London EC4R 1AG
Independent Examiners	Price Bailey LLP 24 Old Bond Street, Mayfair, London W1S 4AP

The Board of Trustees present their report and accounts for the year ended December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, applicable law and the requirements of the Statement of Recommended Practice "SORP 2019", "Accounting and Reporting by Charities" issued in 2019 and the Charities Act 2011.

Structure

Educate A Child - International (the "Charity") was registered as a Charitable Incorporated Organisation (CIO) on 12 March 2015 and is governed by its constitution and Charity Commission regulations.

The sole member of the Charity is Education Above All Foundation, a registered public benefit private organisation, incorporated in Qatar with registered number 03009100 whose office is at MB3 Building, Education City, New Al Rayyan Street, PO Box 34173, Doha, Qatar ("EAA").

Board of Trustees

The Board of Trustees who served during the financial year, and up to the date of signing the Trustees' report, consist of the following individuals:

Mr. Augustus Della-Porta
Mr. Fahad Al Sulaiti (Chair)
Dr. George Martin Stephen

Registered Details

Registered address:	c/o Bates Wells, 1st Floor, 10 Queen Street Place, London EC4R 1BE
Registered charity number:	1160869
Examiners:	Price Bailey LLP, 24 Old Bond Street, Mayfair, London W1S 4AP
Solicitors:	Bates Wells, 10 Queen Street Place, London EC4R 1BE

Objects

The objects of the Charity are to further any purpose which is exclusively charitable under the law of England and Wales including the advancement of education and the relief of poverty.

Policies and Procedures

The Charity has in place robust policies. In line with good practice, it reviews its risk management policy, safeguarding policy and grant agreements at least annually.

As part of this, the Trustees have also adopted an *Anti-Terrorism policy statement* as follows: Educate A Child International renounces all forms of terrorism and will never knowingly support, tolerate or encourage terrorism or the activities of those who embrace terrorism. Consistent with UK law and United Nations Security Council resolutions, the Charity is firmly committed to the international fight against terrorism, and in particular, against the financing of terrorism. The Charity has strong policies and processes to ensure that none of its nor its donor funds are used, directly or indirectly, to provide support to individuals or entities associated with terrorism.

We are a principled and responsible fundraising organisation. We comply with the Fundraising Regulator's Code of Fundraising Practice <https://www.fundraisingregulator.org.uk/code>.

Public Benefit

Educate A Child International's aims were carried out for public benefit.

We supported projects which improve the education and lives of marginalized children, and raised awareness of the barriers they face in accessing quality education. Through this, their health and future life chances will be significantly improved. A child whose mother can read is:

- 50% more likely to live past the age of five
- 100% more likely to attend school themselves
- 50% more likely to be immunised against common diseases.

And a girl with one year of additional schooling will increase her earnings by up to a fifth¹⁰.

We are arranging financial access to University for forced migrants in the UK, since the costs of obtaining a degree can be prohibitive. This increases their skills and employment prospects.

We work regardless of race, religion or nationality.

The Trustees have reviewed the guidance issued by the Charity Commission on public benefit and have ensured that the Charity's objects and activities continue to comply with the Charities Act 2011. The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity. Both principles of public benefit identified on the Charity Commission website have been met:

- The benefits are clear and identifiable (enrolment in school and longer-term benefits), they are related to the charity's aims, and there is no identifiable detriment.
- The beneficiaries are appropriate to the charity's aims, involvement is not restricted by ability to pay for it, and no fees are charged for educational activities.

We try to limit our impact on the environment as much as possible. We use online meetings where possible, and have reduced travel to essential trips and take trains where possible. We have also reduced printing and office footprint.

Equal Opportunities

We recognise that equal opportunities should be an integral part of good practice within the work place. The Charity aims to establish equal opportunity in all areas of its activities including creating a working environment in which the needs and contribution of all people are fully valued.

Safeguarding

We are committed to maintaining the highest degree of ethical conduct amongst our staff and associated personnel. We do not work directly with children or vulnerable adults, yet we are committed to proactively safeguarding and promoting the welfare of our beneficiaries. We take steps to ensure that those who come into contact with us or any programmes that are funded, promoted or associated with us do not, as a result, come to any harm.

Governance and internal control

The systems of internal control are designed to provide reasonable assurance against material mis-statement or loss. They include:

¹⁰ Education Counts, UNESCO, 2011

- The Trustees are responsible for the strategic direction of the Charity and, subject to any prudent delegation to advisers and agents, make all substantive decisions in relation to the Charity. The Trustees are not remunerated;
- Regular consideration by the Board of Trustees of financial results and non-financial indicators;
- Prudent delegation of authority and segregation of duties;
- Identification and management of risks.

Trustees have taken due consideration of Good Governance - A Code for the Voluntary and Community Sector, ensuring the principles of the Code are adhered to.

The Board is strong and independent, made up of Trustees who are respected in their professional fields. All key decisions about the Charity are made during the Trustees meetings, or by email then noted at the next Board meeting. EACI authorises expenditures based upon the budget and Grant Agreements. The Charity has written agreements with EAA and Bates Wells to ensure no conflict of interest.

Risk management

The Trustees have developed a risk management policy to identify, assess and manage risks. They have reviewed the external environment and internal context. The major risks to which the Charity is exposed as identified by the Board have been ranked by likelihood and impact. Appropriate systems and procedures are in place to manage these risks and provide reasonable assurance against occurrence.

The global Covid-19 pandemic continues to be significant, multi-dimensional, evolving and overwhelmingly negative, and is likely to remain so until sufficient vaccinations are carried out in all countries. We treat it as a pervasive part of all risks, rather than treating it as a stand-alone risk.

The main risks are (in summary):

Risk	Mitigations	Impact of Covid-19
Funding & economic instability	We have good plans for diverse and growing fundraising, and robust systems. EACI does not have a large staff or infrastructure, so fixed costs are low.	In all countries, mid-long term economic damage has affected funding sources. Some funders have prioritised Covid-recovery. Significant impact on partners' ability to meet project targets.
Financial sustainability	We have good plans for diverse and growing fundraising, and good systems. EACI does not have a large staff or infrastructure, so fixed costs are low.	As above. Covid 19 also affects many donors' priorities, bandwidth and ability to meet.
Damaging behaviour including fraud/misuse of funds and safeguarding in the Charity or a partner	We have robust policies meeting Charity Commission guidance including: Anti-terrorism, Finance, Grant making, Safeguarding. We have a robust Grant-making process.	Monitoring is harder with travel restrictions.
Key roles sickness	We do not travel to an office and minimize face to face meetings. We will carefully monitor	Increased risk of illness, slowly reducing as staff get vaccinated.

	<p>health. Agile, flexible working reduces the impact of some situations.</p>	
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Reserves policy

The Trustees wish to strike the right balance between rapidly spending income and maintaining the appropriate level of resources necessary to ensure uninterrupted operations.

The Trustees have examined the charity’s requirements for reserves in light of the main risks to the organisation. Trustees are committed to generating sufficient reserves to support current charitable activities to meet the following requirements:

- Safeguard the charity’s service commitment in the event of delays in receipt of grants or other income.
- Providing a financial cushion against risk and future uncertainties.

The Trustees are of the view that reserves should not be set too high, tying up funds which could and should be spent on charitable activities. The charity, therefore, aims to hold unrestricted reserves, excluding those tied up in tangible fixed assets, amounting to three months unrestricted expenditure (average). This is to minimise any disruption to beneficiaries should a source of income cease.

To identify unrestricted reserves, the charity must:

- Identify the net assets figure as per their balance sheet - which represents total funds/reserves
- Split out any reserves that are restricted
- Within the remaining reserves, identify designated amounts (planned for particular purposes or required to mitigate risks or contingencies)
- This produces the “unrestricted reserves”.

Review and current level:

The Trustees review this Reserves policy annually to ensure that the appropriate levels of reserves are maintained. At the financial year ending 31 December 2021 the Charity maintained a reserve level of at least £40,000 as was decided by the Trustees.

The Trustees aim to hold unrestricted reserves, excluding those tied up in tangible fixed assets and restricted funds, amounting to three months expenditure (average), currently £40,000, at all times during the fiscal year 2022.

Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (2019);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Approved by the trustees on 20 June 2022 and signed on their behalf by

Signature:



A Della-Porta (Jun 20, 2022, 3:33pm)

Name: Mr. Augustus Della-Porta

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021, which are set out on pages 18 to 29.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name of principal:

Michael Cooper-Davis

Name of firm:

Price Bailey LLP

Relevant professional qualification or body:

FCCA ACA

Address:

**24 Old Bond Street
Mayfair
London**

Date:

W1S 4AP

7 July 2022

EDUCATE A CHILD - INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds	Restricted Funds	Total for the period to 31 December 2021	Total for the year to 31 March 2021
		£	£	£	£
INCOME					
Grants and donations	2	-	5,000	5,000	631,087
Total income		-	5,000	5,000	631,087
EXPENDITURE					
Charitable activities	3	(212,292)	-	(212,292)	(384,484)
Total expenditure		(212,292)	-	(212,292)	(384,484)
Transfer between funds		-	-	-	-
Net movement in funds		(212,292)	5,000	(207,292)	246,603
Funds at 31 March 2021		529,072	-	529,072	282,469
Funds at 31 December 2021		316,780	5,000	321,780	529,072

The accompanying notes on pages 20 to 29 form an integral part of these financial statements. The statement of financial activities includes all gains and losses recognised in the year.

EDUCATE A CHILD - INTERNATIONAL

BALANCE SHEET

AS AT 31 DECEMBER 2021

		For the period to 31 December 2021		For the year to 31 March 2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		518		722
CURRENT ASSETS					
Debtors	5	5,558		108,737	
Cash at bank and in hand		636,087		631,087	
		<u>641,645</u>		<u>739,824</u>	
CREDITORS: amounts falling due within one year	6	<u>(320,383)</u>		<u>(211,474)</u>	
NET CURRENT ASSETS			321,262		528,350
NET ASSETS			<u>321,780</u>		<u>529,072</u>
FUNDS					
Unrestricted funds:					
General			112,780		225,072
Designated			204,000		304,000
Restricted fund			5,000		-
TOTAL FUNDS	9,10		<u>321,780</u>		<u>529,072</u>

These accounts were approved by the Board of Trustees and authorised for issue on 20 June 2022 and signed on their behalf by:



Mr. Augustus Della-Porta

The accompanying notes on pages 20 to 29 form an integral part of these financial statements.

EDUCATE A CHILD - INTERNATIONAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, the Charities Act 2011, and the Statement of Recommended Practice – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accountings in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effect from 1 April 2005 which has since been withdrawn.

The charity has taken advantage of the exemption in Charities SORP FRS102 from the requirement to produce a cash flow statement on the grounds that it is a small charity.

The charity meets the definition of a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern

The Trustees consider that there are no material uncertainties regarding the Charity’s ability to continue as a going concern.

c) Critical accounting judgements and estimates

No significant judgements, accounting policies or assumptions have been made by management in applying the Charity’s accounting policies.

d) 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.

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

e) 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.

f) 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

g) Foreign currency translation

All income resources and expenditure accounted for in the year have been converted at the rate applicable at that time.

h) Fund accounting

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

Designated funds are available for use at the discretion of the Trustees in furtherance of the general objective of the charitable company.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes.

i) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided on all tangible fixed assets at the following rates on the net book value of assets at the beginning of the financial year.

Computer equipment 33% straight line

j) Leasing

Rentals payable under operating leases are charged on a straight-line basis over the year of the lease.

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

k) Income

Income is accounted for as unrestricted unless restrictions exist under the terms on which they are received or solicited. Voluntary income and donations are accounted for on an accruals basis. All income in the Statement of Financial Activities is shown gross of the associated costs and is accounted for where there is entitlement to the income, it is probable that the benefits associated with it will flow to the charity and it can be reliably measured.

Gifts in Kind: On receipt, donated 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.

Donations, including donations from individuals, corporate donations, and donations from trusts and foundations are recognised when the charity is entitled to the income, subject to any conditions attached to the donation.

There were no unfulfilled conditions or contingencies in respect of any of the above donations. There was no other government assistance during this or the preceding period.

l) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. All support costs are allocated between cost of generating funds and resources expended on charitable activities on basis of time spent.

m) Grants Payable

Grants are issued in accordance with the requirements and objectives laid out in the funding agreement. A grant is recognised as a liability when the criteria for a constructive obligation is met, payment is probable, it can be measured reliably, and there are no conditions attaching to its payment that limit its recognition.

n) Financial Instruments

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost. All other assets and liabilities are recorded at cost which is their fair value.

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

2. GRANTS & DONATIONS

	Unrestricted funds	Restricted funds	Total for the period to 31 December 2021
	£	£	£
Donations received			
Donations from Trusts and Foundations	-	5,000	5,000
Total	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	Unrestricted funds	Restricted funds	Total for the year to 31 March 2021
	£	£	£
Donations received			
Corporate	631,087	-	631,087
Total	<u>631,087</u>	<u>-</u>	<u>613,087</u>

3. EXPENDITURE

	Unrestricted funds	Restricted funds	Total for the period to 31 December 2021
	£	£	£
Charitable activities			
Grants provided (to institutions)	100,000	-	100,000
Support costs	112,292	-	112,292
Total	<u>212,292</u>	<u>-</u>	<u>212,292</u>

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

3. EXPENDITURE (continued)

	Unrestricted funds	Restricted funds	Total for the year to 31 March 2021
	£	£	£
Charitable activities			
Grants provided (to institutions)	300,000	-	300,000
Support costs	84,484	-	84,484
Total	<u>384,484</u>	<u>-</u>	<u>384,484</u>

Included in the above expenditure are support costs as follows:

	Unrestricted funds	Restricted funds	Total for the period to 31 December 2021
	£	£	£
Salaries	40,580	-	40,580
HMRC Taxes and NI	21,504	-	21,504
Pension costs *	5,988	-	5,988
Payroll processing fee	336	-	336
Insurance	123	-	123
Governance costs (see below)	4,076	-	4,076
Local travel	129	-	129
Overseas Travel	1,559	-	1,559
Postage, stationary and office supplies	376	-	376
Meeting expenses	51	-	51
Professional fees for Fundraising	13,320	-	13,320
Telephones, email and fax	15	-	15
Financial Management and Administration	23,288	-	23,288
Office rentals	302	-	302
Memberships	441	-	441
Depreciation	204	-	204
Total	<u>112,292</u>	<u>-</u>	<u>112,292</u>

* Pension costs are included in Trader Creditors mentioned in Note 6 below

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE FOR THE PERIOD ENDED 31 DECEMBER 2021

3. EXPENDITURE (continued)

Governance costs include the following:

	Unrestricted funds	Restricted funds	Total for the period to 31 December 2021
	£	£	£
Accountancy and independent examiners' fees	2,250	-	2,250
Legal and professional fees	1,826	-	1,826
Total	<u>4,076</u>	<u>-</u>	<u>4,076</u>

	Unrestricted funds	Restricted funds	Total for the year to 31 March 2021
	£	£	£
Salaries	25,355	-	25,355
HMRC Taxes and NI	13,446	-	13,446
Pension costs *	2,355	-	2,355
Payroll processing fee	442	-	442
Insurance	505	-	505
Governance costs (see below)	9,416	-	9,416
Postage, stationary and office supplies	34	-	34
Professional fees for Fundraising	4,400	-	4,400
Telephones, email and fax	216	-	216
Financial Management and administration	24,300	-	24,300
Office rentals	3,920	-	3,920
Depreciation	95	-	95
Total	<u>84,484</u>	<u>-</u>	<u>84,484</u>

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

3. EXPENDITURE (continued)

	Unrestricted funds	Restricted funds	Total for the year to 31 March 2021
	£	£	£
Accountancy and independent examiners' fees	2,460	-	2,460
Legal and professional fees	6,956	-	6,956
Total	<u>9,416</u>	<u>-</u>	<u>9,416</u>

4. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
Cost		
At 1 April 2021	817	817
Additions	-	-
At 31 December 2021	<u>817</u>	<u>817</u>
Depreciation		
At 1 April 2021	95	95
Charge for year	204	204
At 31 December 2021	<u>299</u>	<u>299</u>
Net book value		
At 31 December 2021	<u>518</u>	<u>518</u>
At 31 March 2021	<u>722</u>	<u>722</u>

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

5. DEBTORS

	For the period to 31 December 2021	For the year ended 31 March 2021
	£	£
Trade debtors	5,558	108,737
Prepayments	-	-
Total debtors	<u>5,558</u>	<u>108,737</u>

6. CREDITORS

	For the period to 31 December 2021	For the year ended 31 March 2021
	£	£
Committed grants	300,000	200,000
Trade creditors	1,236	9,014
Accruals	2,250	2,460
Other creditors	16,897	-
Total creditors	<u>320,383</u>	<u>211,474</u>

7. RELATED PARTIES AND STAFF

At 31 December 2021, Education Above All Foundation (EAA), held £5,558 (on 31 March 2021:£108,737) on behalf of the Charity under the terms of a costs agreement.

Mr Augustus Della Porta is a solicitor at Bates Wells Braithwaite London LLP (BWB), which has provided paid legal services of £1,826 (on 31 March 2021: £6,956) to the Charity during the year.

BWB and the Charity both have formal procedures in place to manage any potential conflict of interest.

8. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received £nil in remuneration during the period (2021 £nil).

EDUCATE A CHILD - INTERNATIONAL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE PERIOD ENDED 31 DECEMBER 2021****9a. RESERVES**

	As at 1 March 2021	Income	Expenditure	Transfers between funds	As at 31 December 2021
Unrestricted funds	225,072	-	(112,292)	-	112,780
Restricted Funds	-	5,000	-	-	5,000
Designated Funds	304,000	-	(100,000)	-	204,000
Total funds	<u>529,072</u>	<u>5,000</u>	<u>(212,292)</u>	<u>-</u>	<u>321,780</u>

Under designated funds expenditure are included, as second instalments, grant of £100,000 for Out-of-School Children in Zambia.

Under restricted fund is included £5,000 from Chalk Cliff Trust for Out-of-School Children in India.

9b. RESERVES COMPARATIVE

	As at 1 April 2020	Income	Expenditure	Transfers between funds	As at 31 March 2021
Unrestricted funds	182,469	631,087	(284,484)	(304,000)	225,072
Restricted Funds	-	-	-	-	-
Designated Funds	100,000	-	(100,000)	304,000	304,000
Total funds	<u>282,469</u>	<u>631,087</u>	<u>(384,484)</u>	<u>-</u>	<u>529,072</u>

EDUCATE A CHILD - INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

10a. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total for the period ended 31 December 2021	Total for the year ended 31 March 2021
	£	£	£	£
Non-current assets	518	-	518	722
Current assets	636,645	5,000	641,645	739,824
Current liabilities	(320,383)	-	(320,383)	(211,474)
Total funds	<u>316,780</u>	<u>5,000</u>	<u>321,780</u>	<u>529,072</u>

10b. ANALYSIS OF NET ASSETS BETWEEN FUNDS COMPARATIVE

	Unrestricted funds	Restricted funds	Total for the year ended 31 March 2021	Total for the year ended 31 March 2020
	£	£	£	£
Non-current assets	722	-	722	-
Current assets	739,824	-	739,824	390,576
Current liabilities	(211,474)	-	(211,474)	(108,098)
Total funds	<u>529,072</u>	<u>-</u>	<u>529,072</u>	<u>282,469</u>