

Mobile Education Partnerships

(A company limited by guarantee)



REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

Company Number 05664251

Charity Number 1115837

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For year ended 31 March 2025

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For year ended 31 March 2025

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 (effective 1 January 2019).

Chair's Report

It always a pleasure to write the introduction to MEP's annual report; and this year it is the work of 2024/2025 and the year round project we now have in Mae Sot that is the focus of our attention. It has been a successful year and local teachers and trainers have worked tirelessly despite many challenges - some of them dangerous- to maintain the quality and consistency of the provision. Much credit is due to them, and also to Els Robertson, who helped to set up this particular project, and negotiate some of those earlier problems. She has now left Mae Sot, but she continues to work for us in the UK, bringing her expertise and experience to different aspects of the work of the organisation.

In fact, we are extremely lucky that so many people with earlier connections to MEP continue to be our 'Friends', and they give their support in so many different ways. For that we are very grateful and say a big thank you. With that support, we look forward to continuing the work there as long as it is needed.

Objectives and Activities

Objectives

Mobile Education Partnerships is a specialist educational charity working in communities affected by war, poverty and neglect. It was built from scratch by practising teachers and is dedicated to providing high quality professional support at 'grassroots' level based on teacher partnerships which bring together the best of East and West.

MEP works within a range of social, cultural and educational contexts.

Since 2011 MEP has been directly involved in the training of almost 2000 teachers, produced textbooks now used by up to 18,000 refugee children and has taken over 500 teachers through Cambridge exams. It has links with Cambridge University and has developed a sustainable, transferrable model of teacher training using mobile units of local trainers.

Project Types:

Cambridge Courses

Projects that allow local teachers, some with no recognised qualifications, to gain an internationally recognised Cambridge certificate. These are highly valued as they offer the prospect of better life chances for participants.

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Cambridge Plus Integrated Teacher Training

This is the charity's 'Flagship' project and is an integrated programme with three elements. MEP's local team delivers training in core teaching skills, in-class support for each teacher, and a Cambridge course to 40 new teachers each year. With a fully local team, this project provides a stable, long-term system of training and support for teachers and directly impacts the education of around 1,200 children per year.

2.0 Context

Over the past year the situation inside Burma continued to deteriorate. There is now fighting throughout the country, with only the Delta area not suffering from major clashes between the resistance and the Tatmadaw (Burmese Army).

The resistance, composed of experienced and well-armed ethnic armies and small groups of volunteers forming PDFs (Peoples Defence Forces), has had some success across the country. In Shan State, Chin and the Arakan, many towns have fallen to the resistance and local governments have been set up. The ethnic armies and PDFs now have taken many of the key border points so controlling trade routes into the country.

There is, however, division amongst some of the resistance with different groups wanting a different future for their country and/or state.

There is increasing pressure on the Tatmadaw which is badly under-manned, and their limited resources are overstretched. However, they have retaliated with air strikes which have led to the displacement of many civilians.

Due to growing attrition of their forces the SAC (State Administration Council - military government) introduced conscription in April 2024. This has led to many young people leaving the country or joining up with the PDFs.

Thousands of civilians have now fled across the border into Mae Sot. They have travelled in family groups as the SAC has implemented a policy of 'collective punishment'. If one member of the family is involved in the resistance, then the whole family is punished. As a result, Mae Sot is filled with young people of school age who need an education. Very little is available for them which means that they are prey to some of the criminal elements in the town.

2.1 Impact on MEP

Inside Burma, former members of the MEP(UK) team have now set up an independent organisation. This is a fully autonomous Burmese company with its own structure and programme. It is linked to MEP (UK) with an MoU.

On the Thai border the huge influx of migrants/refugees has led to a range of demands on the team which are described below.

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Growing needs in Mae Sot and Thai Border:

An influx of families displaced by the war is creating problems for educational providers in Mae Sot. The migrant schools are full and to attend Thai schools the incoming Burmese need a level of Thai language.

Airstrikes and continued fighting along the Burma side of the border have created huge insecurity for Karen villagers. From time to time they cross into Thailand for safety and at other times try to set up 'safe zones' for their young people to receive some level of education.

2.2 MEP's response

Thai Border

MEP is delighted that 2024 saw our return to Mae La refugee camp to deliver a KEY Cambridge course to 24 camp residents at Pu Taw Memorial College where we worked for about 10 years until the outbreak of COVID. PTMJC is a specialist educational college for Karen youth, training to work in the Karen education system. It provides a four year course with English as the main medium for the final two years. Since the COVID pandemic and due to security concerns following the worsening situation across the border in Myanmar, access to the camp, particularly for smaller organisations and foreign staff, has remained restricted. However, after continuing to seek a solution to the issue of camp access, we partnered up with the International Rescue Committee (IRC) to deliver the Cambridge course in Mae La camp. We are thrilled that all 24 participating students successfully sat the Cambridge exam in March 2024 and every one of them achieved A2 level or above.

MEP has been in touch with a local agency trying to provide support for IDPs inside Burma. At the time of writing this initiative is in its exploratory stages but it appears that it will require a teacher training/ education course delivered online as sending trainers across the border into Karen State is currently too dangerous.

Inside Burma

MEP (UK) does not operate inside Burma but as mentioned above, former team members have set up an independent Burmese company to provide educational support during this difficult period. They operate autonomously of MEP UK, currently implementing a project funded by an international consortium. They are carrying out work in various parts of Burma using mobile training units. For security issues we cannot disclose locations or provide any information which might jeopardise the programme.

Establishing a Foundation in Thailand

Currently MEP is in the final stages of establishing itself as a Thai Foundation. This should be in place shortly. It will provide a number of advantages:

- Full legal security for the MEP programme
- The authority to issue passes for staff to enter refugee camps
- Legal accreditation for Burmese staff living in Mae Sot

It will have a Board of Directors based in Thailand. They are all Thai nationals and include directors with many years of experience of working with NGOs in Thailand in charge of a range of domestic issues including legal procedures. The President of the Board will be Ajarn Premjai, a former lecturer at Chulalongkorn University with over 20 years' experience of research into migrant issues.

3.0 Main Activities Undertaken 24-25.

3.1 Project Background

The situation on the Thai/Myanmar border has changed dramatically over the last few months. It is difficult to ascertain the number of 'displaced' (i.e. people outside of the camps along the border) as the situation is constantly changing. The military is carrying out daily air strikes across much of Myanmar and has recently announced compulsory military service for all young men and women. As a result, large numbers of migrants and their families are fleeing to Mae Sot and other parts of Thailand. The figures show that the number of students in Migrant Learning Centres (MLCs) in Mae Sot continues to rise significantly while there are not enough teachers or materials to cope with the increase in students. Data from 2024 reports student numbers at 15,000. Combined with the influx of families seeking refuge in the camps along the Thai/Myanmar border, school population was reported to be at 22,000 in 2024. Due to ongoing conflict and forced conscription, the number of displaced people has continued to rise this year. However, given the fluid nature of the communities we work with, it remains difficult to provide an exact figure.

Recognising the importance of education, forced migrants from Myanmar have for many years been setting up their own Migrant Learning Centres in the Mae Sot region, along the Thai/Myanmar border. However, teachers in these communities typically lack training and qualifications, and as a result children are denied access to a quality education and therefore the chance of reaching their potential. Moreover, as much of the funding from international donors has decreased or been withdrawn completely, the majority of MLCs now rely largely on parental contributions as their main or only source of funding.

Teachers are central to the learning process and play a critical role in improving learning outcomes. Beyond any other school-based factor, teacher effectiveness has been found to be the most important predictor of student learning (Save the Children). However, in these small and often chronically underfunded schools, adequate resources and numbers of trained teachers are wholly inadequate, depriving children and young students of a quality education. This leaves thousands of talented and dedicated, aspiring young people with no means of pursuing their dream of further education, creating a generation of wasted lives

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and missed opportunities. We have adapted our programme to meet the needs of these children and teachers, providing essential teacher training as well as English language courses to raise the quality of English and improve their life chances. At same time, we are working in partnership with other NGOs to provide child protection training.

3.2 Project Activities & Outcomes

3.2.1. Teacher Training

A programme of teacher training workshops was successfully delivered to 42 teachers from local MLCs and focused on delivering training in key essential classroom skills. In 2024, we updated the current training materials we use to make them as relevant as possible to the context in which we work and to include current staff knowledge and areas of expertise. We also continued to work with our partner organisations to deliver a broad curriculum of training within our workshops. These collaborations included a child protection workshop run by another of MEP's partners, Humanity and Inclusion, which was well received and the teachers were keen to discuss the child protection strategies that they could apply in their schools. In addition, over the past year we have further strengthened our focus on mental health and inclusion. Alongside embedding an inclusion thread throughout all our training, we also developed a dedicated workshop on Inclusion. This has been very well received by trainees, and we hope to continue offering and expanding it in the next phase of the project.

Key outcomes

- Teachers improved their skill level and range of teaching techniques
- Teachers developed greater awareness of strategies to support students with mental health needs
- An increase in dialogue around child protection with teachers and trainers
- Teachers developed greater awareness of how to include all students and support students with learning differences

3.2.2. In-class mentoring and support

To further support teachers participating in the teacher training programme, MEP trainers followed up each workshop by collaborating with the teachers in their own classrooms. MEP's trainers built strong, secure and trusting relationships with the teachers, allowing them to be effective and supportive mentors, helping teachers to feel valued and confident in implementing new teaching techniques. The trainers used a variety of approaches, adapting them to the context of each learning centre and the experience of each teacher. Our highly experienced UK Cambridge teacher guided and supported the training team in their preparation and in utilising appropriate methodologies effectively as part of the training programme.

MEP trainers measured the level of improvement using a 'Teacher Checklist' and recorded progress against these standards.

We saw significant improvement over the six-month period. There was a clear improvement in lesson planning and a marked increase in the instances of teachers implementing new techniques in the classroom. This progress of individual teachers has the potential to have a major impact on the learning culture in schools where previously the only approach was repetition and rote learning.

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Key outcomes

- Teachers feel more confident about taking risks in order to practise and implement new and innovative teaching techniques.
- Children experience a more interactive education and a broader range of learning approaches.

3.2.3. Cambridge English

In year 3 of the project (2024 – 2025) we delivered the Cambridge English course KEY A2 level to 26 teachers from Migrant Learning Centres in Mae Sot. (male - 7, female - 19). At the request of the teachers from the previous KEY class we also ran a hybrid PET B1 level course for 11 teachers (male - 3, female - 8), who had previously completed the KEY course with us. This gave those teachers the opportunity to further their study after their achievements of the previous year and gain a higher level qualification.

Attending these courses enables teachers to experience effective, communicative teaching techniques as learners, and has proven to be an effective way for teachers to understand the impact of learner-centred approaches which they are then encouraged to implement in their own classrooms. In addition, it has given the migrant teachers an opportunity to gain an internationally recognised certificate (for most, their first such qualification).

This year we also ran an online beginner's course for those teachers who were interested in learning English but were not able to access the KEY Cambridge English.

Key outcomes

- Increased confidence and ability in English for the teachers attending the course
- Teachers using strategies that they experienced as learners in the Cambridge English class within their own teaching

Results:

KEY - Exam results were positive, 21 of the students achieved A2 and higher, with all students significantly improving their scores from the beginning of the course. PET – Out of the 11 students, 10 successfully achieved B1 level, with all students improving their scores from the beginning of the course.

3.2.4 Apprenticeship Model

In order to strengthen the sustainability of this programme, we have been following an apprenticeship model recruiting part-time trainee trainers to work alongside our more experienced, full-time trainers. During the previous year, we recruited two part-time trainee trainers to work alongside our more experienced full-time trainers. We are pleased that these two trainees from last year then joined the team on a full-time basis for year three of the project. This apprenticeship model has allowed the 'apprentice' trainers to build knowledge and experience of the MEP training model and therefore increase the future capacity of the programme. For the third phase 2024 – 2025 we again recruited a trainee trainer to work part-time alongside our more experienced trainers, to continue this model. We are delighted to announce that they will also join the team full time for the 2025/26 academic year.

Key outcomes

- A team of trainers who have a deep understanding and experience of MEP's programme
- Longer-term sustainability of the programme
- Wider reach and impact of the programme through increased number of trainers

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3.2.5 Inter-Cultural Exchange

As part of MEP's long-standing partnership with the renowned Harrow International School, Bangkok, we organise an annual inter-cultural exchange weekend. The event is always a highlight of the year, bringing together migrant teachers and Harrow students to share experiences and engage in meaningful inter-cultural dialogue.

Participants take part in a variety of activities, which typically include an art session at one of the local Migrant Learning Centres, where they collaborate to design and paint a mural, visits to local markets, and a trip to the Assistance Association for Political Prisoners (AAPP). This exchange also provides a valuable opportunity for Burmese students to practise their English-speaking skills ahead of their Cambridge English exams. Unfortunately, due to unforeseen circumstances, the exchange could not take place this year (2024/25). However, we are already in discussions to ensure this valued partnership and exchange continue in the 2025/26 academic year.

Key outcomes

- MEP students further develop their English language skills
- Young people from diverse backgrounds exchange experiences and engage in shared experiences

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1. Reference and administrative details of the charity, it's trustees and advisors

Charity name	Mobile Education Partnerships	
Registered Charity Number	1115837	
Operational address	16 The Green Hett Village Durham DH6 5LX	
Trustees	Josephine Ann Burton Ernest Graham McNeil Christopher Crick Nang Thiri Aung Julia Anne Smith	Chair Secretary Treasurer Resigned 20 Oct 2025 Resigned 20 Oct 2025
Executive Director	Bob Anderson	
Independent Examiner	Fasil Bogale, FCMA, CGMA 15 Jameson Wynd Forres IV36 2AP	
Bankers	Co-Operative Bank	

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2. Structure, Governance and Management

Governing documents

Mobile education Partnerships was registered as a charitable incorporated organisation 16 August 2006, number 1115837

Appointment of Trustees

Trustees are appointed and can serve more than one term. Anyone interested in becoming a new trustee is encouraged to attend trustee meetings before applying for any vacant positions.

Organisation

The Trustees meet each month and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management.

Risk Management

The Trustees conduct an annual review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

3. Financial Review

Mobile Education Partnership is primarily funded by grants and contracts. The total income for the year was £65,947 (2024: £57,204). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 March 2025, shows a deficit across all funds of £6,538 (2024: surplus £14,323).

The Balance Sheet at 31 March 2025 shows total funds carried forward of £67,573 (2024: £74,111) of which there is a surplus of £52,481 on restricted funds (2024 £44,633).

Reserves policy

Mobile Education Partnership trustees are confident that the charity is a going concern for the next 18 months. The reserves are £67,573. MEP keeps sufficient reserves to enable the charity to keep its existing projects going at a reduced service level for 12 months.

This is in order to keep core project teams functioning during funding gaps or security problems in the country of operation. The amount of reserves for this purpose has been set at £15,000; this amount will be reviewed every two years or at the request of the treasurer.

The reserves can only be used for the expressed purpose and only with the agreement of the board.

4. Public Benefit Statement

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. The trustees have also reviewed the charitable purposes, and the external environment, to make sure the Charity is

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still relevant and needed. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

Mobile Education Partnership is a specialist educational charity working in communities affected by war, poverty and neglect. It was built from scratch by practising teachers and is dedicated to providing high quality professional support at 'grassroots' level based on teacher partnerships which bring together the best of East and West.

MEP works within a range of social, cultural and educational contexts.

Since 2011 MEP has been directly involved in the training of over 2000 teachers, produced textbooks now used by up to 18,000 refugee children and in partnership with Harrow International School, Bangkok, has taken more than 500 teachers through Cambridge exams. It has strong links with Cambridge University and has developed a sustainable, transferrable model of teacher training using mobile units of local trainers. MEP has developed several models of teacher training which are transferrable across a range of social and educational contexts.

Things have been very difficult during the twelve months covered by this report. Initially it was almost impossible to see a clear way ahead. The combination of the pandemic followed by the military coup has had an impact on many projects in Burma, including ours.

In 22-2, based on its experience in the previous year, MEP continued to develop a series of online, hybrid and face-to-face projects using Western trainers and local Burmese teams.

The brief of MEP is to work with disadvantaged communities and communities which feel pushed to the edge, and this is most definitely what MEP has been doing during 2024/23.

MEP has complied with our duty to have due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

5. Related Party

The following is the detail of the related party transactions in the reporting period: I Barrass donated £5000 restricted funds in the year. (2024: I Barrass £5,000 restricted donation to support the project in Mon State, Myanmar)

6. Insurance

The charity's insurance policy does not cover or provide trustee indemnity cover.

7. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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-
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity.

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 trustees on 25.11.25 And signed on their behalf by:

Christopher Gidd

For year ended 31 March 2025

Independent Examiner's Report

I report on the financial statements of Mobile Education Partnerships for the year ended 31 March 2025, which are set out on pages 14 to 25.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Fasil Bogale FCMA,CGMA
Chartered accountant
15 Jameson Wynd
Forres IV36 2AP

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STATEMENT OF FINANCIAL ACTIVITIES
For year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<u>Income from:</u>		£	£	£	£
Donations & Legacies	5	16,951	557	17,508	8,005
Charitable activities		-	5,000	5,000	-
Grants & contracts	6	-	31,507	31,507	36,313
Other trading activities	7	11,473	460	11,933	12,886
Investments	8	-	-	-	-
Total Income		28,424	37,524	65,947	57,204
<u>Expenditure on:</u>					
Raising funds	9	1,945	-	1,945	357
Charitable activities					
Operation of the charity	10	18,589	51,820	70,409	42,737
Other trading activities	11	41	90	131	(214)
Total expenditure		20,575	51,910	72,485	42,880
Net income (expenditure)		7,848	(14,386)	(6,538)	14,323
Transfer between funds	20	-	-	-	-
Net movement of funds		7,848	(14,386)	(6,538)	14,323
<u>Reconciliation of funds</u>					
Total Funds Brought Forward		44,633	29,478	74,111	59,787
Total funds carried forward		52,481	15,092	67,573	74,111

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form an integral part of these accounts.

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Charity Number 1115837

Company Number 05664251

BALANCE SHEET

As at 31 March 2025

		£	Total 2025 £	£	Total 2024 £
Fixed Asset		2,522		-	
Current Assets					
Debtors & Prepayments	17	996		996	
Cash at bank and in hand	18	66,948		74,315	
Total current assets		67,943		75,310	
Creditors: amounts falling due within on year	19	(2,894)		(1,200)	
Net current assets					74,110
Total current assets less current liabilities			65,049		74,110
Total net assets or liabilities			67,572		74,110
Funds of the charity					
Unrestricted Income funds			37,481		22,496
Designated			15,000		20,138
Restricted income funds			15,091		31,477
Total funds			67,572		74,110

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with s476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.


These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 18 to 28 form an integral part of these accounts.

These financial statements were approved by the Board on:

and signed on its behalf by:

Christopher Crick
Trustee



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NOTES TO THE FINANCIAL STATEMENTS

For year ended 31 March 2025

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

2. Basis of Accounting

2.1. Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

Mobile Education Partnerships meets the definition of a public benefit entity under FRS 102.

2.2. Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £22,496 restricted funds of £31,477 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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3. Income

3.1. Recognition of Income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2. Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3. Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4. Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5. Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6. Interest receivable

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

3.7. Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable

3.8. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their

NOTES TO THE FINANCIAL STATEMENTS
For year ended 31 March 2025

discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects

4. Expenditure and liabilities

4.1. Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

4.2. Charitable activities

Expenditure on charitable activities includes the costs of educational work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3. Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4. Irrecoverable VAT

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

4.5. Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6. Provision for Liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

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Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
5 Donations & legacies				
Donations	11,405	557	11,962	5,086
Gift Aid	5,546	-	5,546	2,919
Isabel Barrass & Evan Compton	-	5,000	5,000	5,000
	16,951	5,557	22,508	13,005
6 Charitable activities				
<u>Income from Grants</u>				
Jephcott Charity	-	-	-	5,000
Cuckoo Hill Trust	-	-	-	500
Cheruby Trust	-	-	-	2,000
The Evan Cornish Fund	-	-	-	5,000
IRC	-	2,083	2,083	-
EOF	-	29,424	29,424	18,813
	-	31,507	31,507	31,313
	16,951	37,064	54,014	44,318
7 Other Trading Activities				
	11,473	460	11,933	12,886
Fundraising	11,473	460	11,933	12,886
8 <u>Income from investments</u>				
Bank Interest	-	-	-	-

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Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
9 Raising funds				
Incurred seeking funds	1,945	-	1,945	357
	1,945	-	1,945	357
10 Charitable activities				
<u>Direct costs</u>				
Staff costs	9,517	35,269	44,786	25,430
Staff travel	715	4,473	5,188	3,194
Project expenses	300	8,022	8,322	3,334
<u>Support costs</u>				
Office costs	3,143	2,840	5,982	6,685
Telephone & Internet	-	144	144	-
Vehicle costs	-	289	289	-
Donations	-	94	94	-
Bank fees	268	51	319	678
Insurance	3,521	640	4,161	3,117
Professional fees	125	-	125	300
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,000	-	1,000	
	20,534	51,820	70,409	42,737
11 Other trading activities				
Loss on Exchange	41	90	131	- 770
	41	90	131	- 770
12 Fees for examination of the accounts			2025	2024
			£	£
Independent examiner's fees for reporting on the accounts			700	300

There were no other fees paid to the examiner (2024: £300)

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13. Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Stipend paid	28,188	11,847
	28,188	11,847

All staff are volunteers and give their time for free with some receiving a small stipend in the year. None are employed with Mobile Education Partnership.

No employee received remuneration above £60,000 (2024: nil).

The key management personnel of the charity, comprise the trustees and the Program Manager. The total employee benefits of the key management personnel of the charity were £44,786 (2024: Program Director £3,490).

14. Staff numbers

Detailed in the above note, all staff are volunteers and are not employed with Mobile Education Partnership.

The average monthly head count was 15 (2024: 23) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employees work		
Charitable activities	10	7.9

15. Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period I Barrass donated a unrestricted amount of £5,000 to support the charity. (2024: I Barrass donated £5,000 restricted amount to support the project in Mon State, Myanmar).

16. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

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For year ended 31 March 2025

17 Debtors and prepayments (receivable within 1 year)	2025	2024
	£	£
Gift aid and donations	346	346
Prepayments	649	649
	996	996
18 Cash at bank and in hand	2025	2024
	£	£
Cash at bank and in hand	66,948	74,315
	66,948	74,315
19 Creditors and accruals (payable within one year)	2025	2024
	£	£
Trade creditors	-	-
Accruals	1,900	1,200
	1,900	1,200

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20	Restricted Funds	Project Allocation	Dept. No.	Fund Balances Brought Forward	Incoming Resources	Resources Expended	Fund Balances Carried Forward
				£	£	£	£
	THE JEPHCOTT CHARITY	Mae Sot	20	5,000		(5,000)	-
	EOF (old name BFSS)	Mae Sot	20	3,353	29,424	(29,020)	3,757
	Evan Cornish	Mae Sot	20	820		(820)	-
	Harrow	Mae Sot	20	253		(253)	-
	500 Reasons	Mae Sot	20	151		(151)	-
	Isabel Barrass	Mae Sot	20	5,000	5,000	(8,565)	1,435
	IRC	Mae Sot	20	0	2,083	(2,083)	-
	Cheruby Trust	Mae Sot	20	4,000		(4,000)	0
	Fundraising activity	Mae Sot	20	0	1,017	(1,017)	-
	Cuckoo Hill	Mae Sot	20	1,000		(1,000)	0
	Bank deposit -Thailand (transfer from social enterprise)	Mae Sot	20	4,556			4,556
		Adj	30	429			429
	EOF (old name BFSS)	MYT	30	183			183
	Casey Trust	Mon	40	(40)			(40)
	Mae Sot FB Fundraiser inc. above	Mon	40	(171)			(171)
	Isabel Barrass	Mon	40	506			506
		Adj	40	(429)			(429)
	The FORE	Fundraising	10	(2,000)			(2,000)
	Isabel Barrass	Social Enterprise	99	7,725			7,725
	Harrow		29	- 861			(861)
	Totals			29,477	37,524	(51,909)	15,092

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21 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £
Cash at bank and in hand	49,253	-	16,701	65,954
Other net current assets/(liabilities)	(2,507)	-	(389)	(2,896)
	46,746	-	16,312	63,058

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Cash at bank and in hand	43,227	-	31,088	74,315
Other net current assets/(liabilities)	(593)	-	389	(204)
	42,634	-	31,477	74,110