

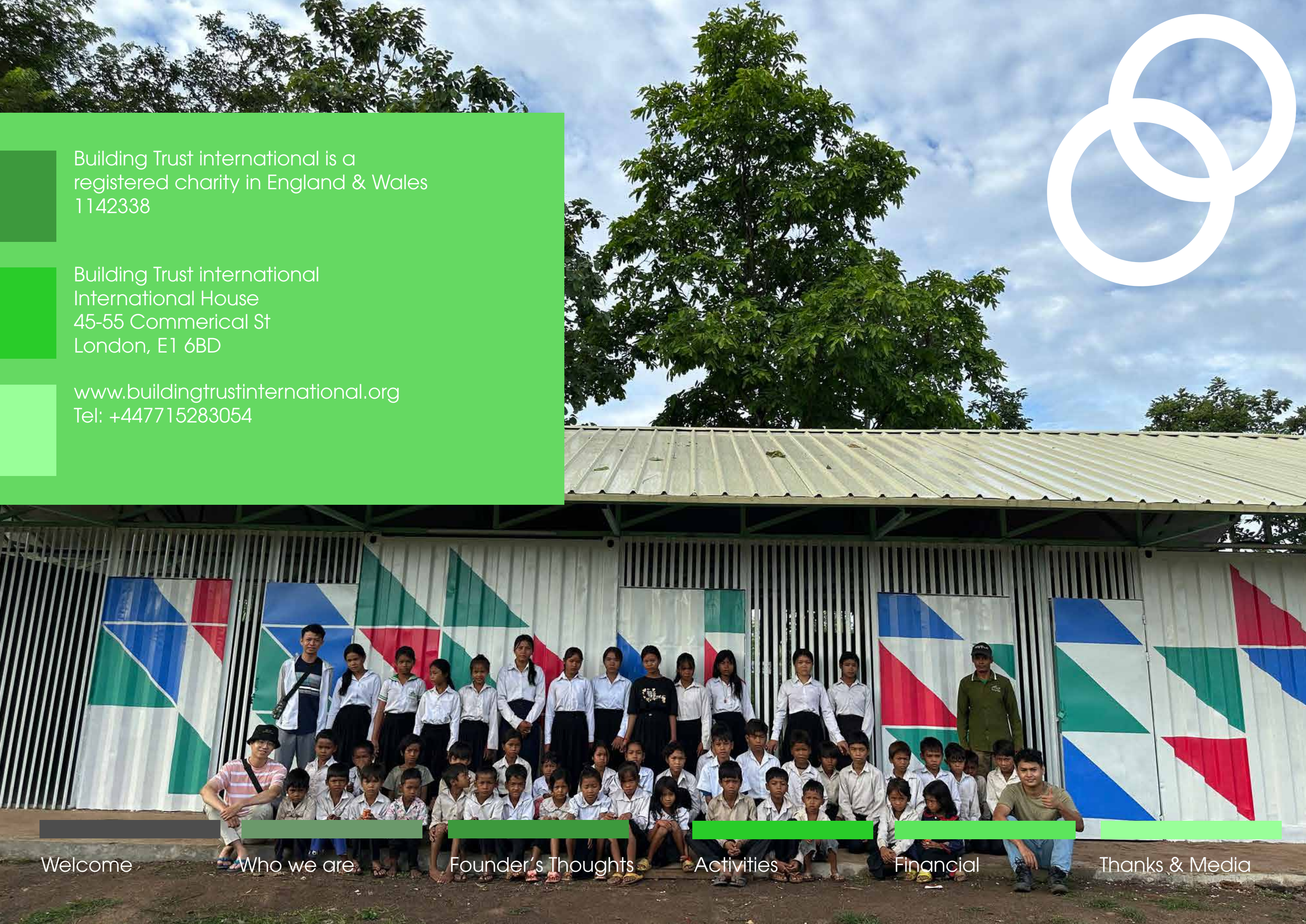




Building Trust international is a  
registered charity in England & Wales  
1142338

Building Trust international  
International House  
45-55 Commerical St  
London, E1 6BD

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Welcome

Who we are

Founder's Thoughts

Activities

Financial

Thanks & Media



# Welcome

**The Trustees of Building Trust international are delighted to present our Annual Report for 2023 - 2024.**

During this year, we developed more schools and learning centres for communities in need. Three learning centres were constructed in Cambodia and three more schools on the Thai/Burma border.

We are able to continue to work on these projects through our partnership with Kanallan, a philanthropic consultancy working with independent humanitarian projects around the world.

The winning design from the HERPLACE design competition continues to be built in Nepal which when finished will be a safe, modern building that will serve tens of thousands of deeply underprivileged girls for decades to come.

We continued our relationship with Free the Bears to create a new viewing platform at their bear sanctuary in Luang Prabang, Laos and a new wildlife classroom. It was great to use locally sourced bamboo to create these projects and work with the local contractors and Free the Bears team.

## Key Aims:

- Sustainable design
- Humanitarian architecture
- Awareness raising
- Community involvement
- Aid relief
- Vocational training
- Skills Sharing
- Promote natural materials
- Education
- Create a global community
- Positive social impact

During 2024 and beyond, we look forward to delivering further educational projects and continue our work in both South East Asia and around the world.

Our work is made possible through the strong connections we have with local communities, charities, volunteers and local partners.

Many Thanks,  
The Trustees April 2024  
(We have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.)





# Who we are

**Building Trust International was founded in June 2011 with the core aim to provide design and architectural assistance to existing charities, individuals and communities in need.**

An important aim at Building Trust international is to set-up international stations throughout the world led by local volunteers. We connect with individuals and give them the ownership of finding local projects which are in need of design support.

Our stations reach across the globe from Spain and Brazil, the UK to USA. We thank the individual volunteers in these countries who work tirelessly to promote our charitable work to their local communities.

## Charity Structure:

A team of international volunteer engineers, designers, architects, accountants, landscape architects and more make up our enthusiastic, hardworking team. Local knowledge is key to finding sustainable local solutions, we hope to continue to build upon these relationships as we grow and deliver more projects. Creating a stronger network of like-minded caring professionals and students that can learn from one another and share resources.

## TRUSTEES

Toby Maclean - Founder of Allt  
Lorna Bains - Founder, Vilo Consulting  
Will Postle - Development Director at Design + Industry  
Jude Sellen Cole - Founder of Impact Wellbeing





# Founder's Thoughts



David Cole has shaped the direction of the charity as one of its founding members. He also helps oversee Cole and Partners, based in the UK.

*"This has been a fantastic year for Building Trust international and our international partners. We worked with local communities, teachers, contractors, school councils and students to design and build six new schools in Asia. We are thrilled to be able to provide these learning centres for hundreds of children in need of new school facilities. It was also great to be back in Laos working with our friends at Free the Bears to build with bamboo in Luang Prabang."*

D Cole, Co-Founder

## Our Objectives:

To relieve the charitable needs of communities affected by ill health, poverty, war or other disaster in such ways that the Trustees see fit particularly but not exclusively by the provision of:

I) New responses to ill health, conservation, poverty, war or other disaster through design

II) The establishment of architectural projects

III) Education in construction methods and sustainable design principles

One of the ways in which we have carried out our objectives this year is through the construction of six new learning centres in Asia. These buildings offer a safe, comfortable space for vulnerable communities to learn.

We used local construction methods and sustainable design in many of our builds including the new bamboo viewing deck at the bear sanctuary in Laos.

We continue to believe **design can be used as a tool for positive social change.**

## Year Successes:

- **1000+** new members
- **6** new **schools**
- **2** conservation **builds**
- **6** community **workshops**





NEW road





# NEW road

## New Road learning centre opens on the Thai/Burma border.

Building Trust aim to maintain strong relationships with the projects we build. After a site visit to a previous school project, the Building Trust team learned the need for a new school building for the community at New Road on the outskirts of Mae Ramat, Thailand.

With consultations with the local community, school committee and head teacher a design was established and built with local contractors Ironwood during 2023.

The new school building provides over 500 students with new learning facilities made from locally sourced bamboo and a steel frame structure.

Working alongside Kanallan and Indigo Children's Fund we have been able to create a large, safe school building for the local community.

The brand new classrooms offer children a safe place to come to learn. With a high number of migrants crossing the border from Burma to Thailand there is a growing need for school facilities like New Road offering students a chance for an education.



New Road from above



Exterior view of New Road



Exterior view of New Road



Internal corridor at New Road

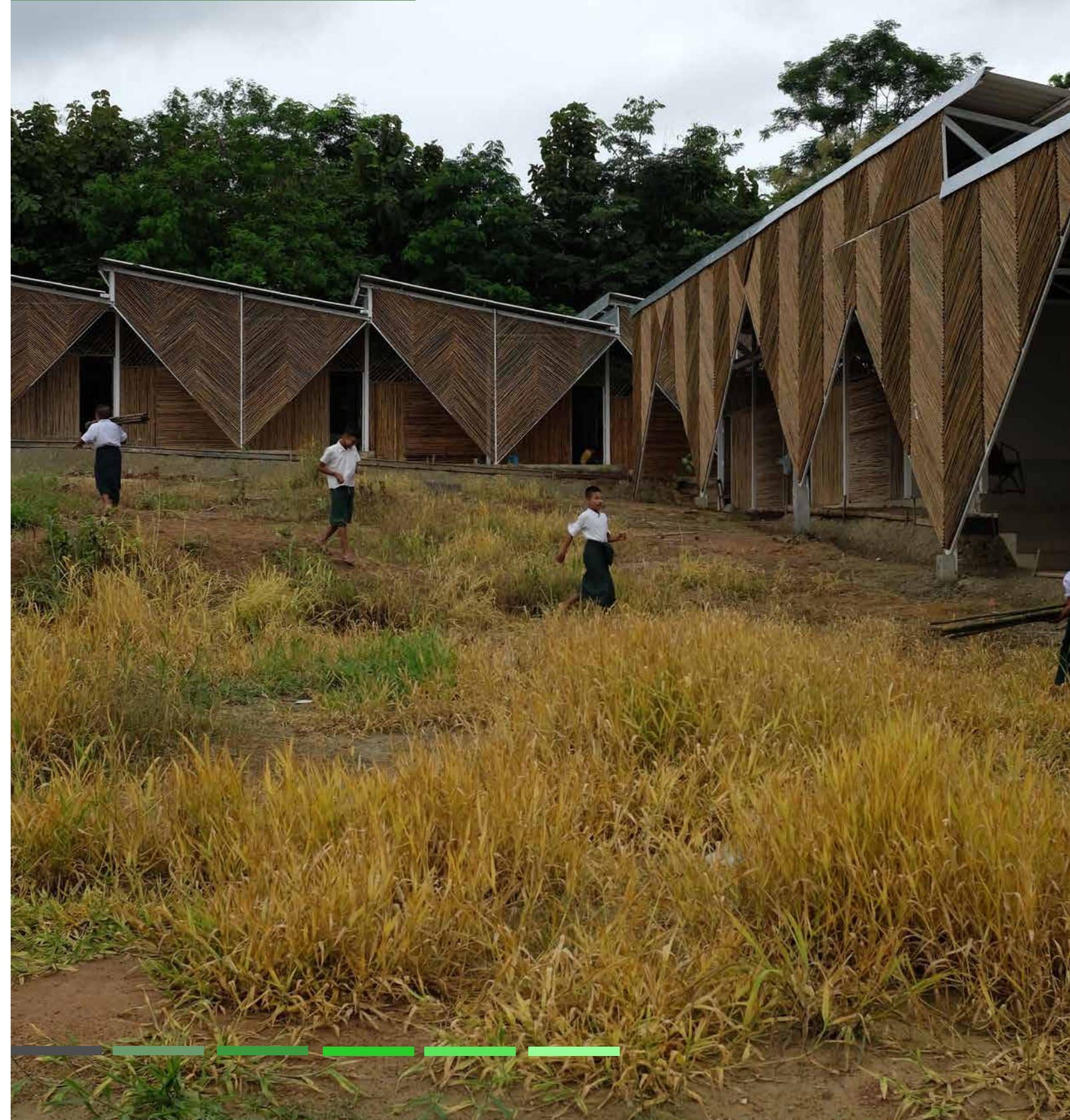
**Location** - Mae Ramat, Thailand

**Project Cost** - £75000

**Project Partners** - Kanallan  
**Design Team** -cole+partners and Ironwood

**Project Sponsors** - Kanallan + Indigo Children's Fund

**Duration** - April - Oct 2023





# LOVE learning centre





# LOVE learning centre

## A much needed new school project using adobe on the Thailand border.

Building Trust were asked to help to renovate a migrant learning centre on the Thai/Myanmar border.

Initial consultations were held with the school community and a design was finalised and model created to talk through with the Head Teacher and staff.

The Love Learning Centre design uses the sustainable design building technique of using adobe bricks to create the classroom walls.

The earthen blocks are produced manually and then left to dry in the sun. Once dried they can be used to build a simple wall structure.

The school opened in July 2023 and is now a safe space for hundreds of children. As many more Burmese migrants continue to move into Thailand to seek safety, more and more learning centres are needed to offer a safe learning space to communities in need on the border.

It was great to work with Ironwood, the local community and international volunteer Ben to create this fantastic new education facility.

Photos courtesy of Ben Child and the local team.



Exterior of school



View of learning centre from above



Happy students in their new classroom



Opening ceremony

**Location** - Mae Sot, Thailand  
**Project Cost** - £21533  
**Project Partners** - Kanallan  
**Design Team** - Building Trust International, Ben Child and Ironwood  
**Project Sponsors** - Kanallan + Indigo Children's Fund  
**Duration** - March - June 2023





# FOREST school





# FOREST school

## Revisit to HOPE school on the Thai/Burma border to create a new Forest Nursery.

After visiting HOPE school in the Summer of 2012, Building Trust were very keen to help the pupils and staff of HOPE school by providing a new building which was very much in need. Many of the pupils at HOPE are orphans and the school kindly feed and educate the children in their current facilities.

The learning centre was constructed in a matter of weeks with high skilled labour from Ironwood Studio who cut and drilled the steel frame off site in their workshop.

After a re-visit to Hope in 2022, Building Trust were asked to design a new nursery building in the forest. In just 2 months, the Ironwood team constructed a new building for the community in need.

The Forest School held its first classes for displaced Burmese children in August 2023 and continues to offer a safe learning space for these children in need.

Photos by Ironwood



Forest school in construction



Students enjoy classroom for the first time



Forest School exterior

**Location** - Mae Sot, Thailand  
**Project Cost** - £5000 est  
**Project Partners** - Japan Association for Mae Tao Clinic (JAM)

**Design Team** -cole+partners, Ben Child and Ironwood

**Project Sponsors** - Japan Association for Mae Tao Clinic (JAM)

**Duration** - June - August 2023





# CAMBODIAN learning centres





# CLC -Chorm Praoup

An exciting new educational building project in collaboration with conservation organisations to assist protected wildlife areas in Cambodia using decommissioned shipping containers.

Through a series of community workshops in 3 villages, Building Trust were able to look at the design for new classrooms for rural schools in Cambodia.

The aim was to review existing facilities, look at increasing capacity and find more sustainable methods of construction utilising locally available materials and improving internal comfort for students and teachers.

These schools support communities that protect trees as part of the global carbon offsetting (#REDD+) project. The (cut) upcycled shipping containers provide children with clean, light, ventilated classrooms and multimedia labs at both locations, with insulated roofs, fans, lights, power points, solar and battery storage.

It is fantastic to see these schools now open in Cambodia providing bright, colourful learning environments for rural communities.



Exterior of school



Students enjoy their new school design



Night time at Cambodian Learning Centre

**Location** - Cambodia  
**Project Cost** - £30000  
**Project Partners** - Schools, WCS Cambodia, Department of Education, Kanallan, Be Treed  
**Design Team** -cole+partners  
**Project Sponsors** -Kanallan and Indigo Children's Fund  
**Duration** - Feb - June 2023





# CAMBODIAN learning centres





# CLC - Okok

An exciting new educational building project in collaboration with conservation organisations to assist protected wildlife areas in Cambodia using decommissioned shipping containers.

Through a series of community workshops in 3 villages, Building Trust were able to look at the design for new classrooms for rural schools in Cambodia.

The aim was to review existing facilities look at increasing capacity and find more sustainable methods of construction utilising locally available materials and improving internal comfort for students and teachers.

During 2022 to 2023 construction began on the 'Out of the Box' school project. Located within a protected forest, the prefab design is the result of work with the community, teachers, the conservation NGO WCS Cambodia and Kanallan to design and install a school prototype that does not take or use natural resources from the local protected forest, providing a clean off grid set of two classrooms and a small multimedia lab/office.



Exterior of school with brightly coloured walls



Learning centre at night



Sunset of school

**Location** - Preah Vihear, Cambodia

**Project Cost** - £30000

**Project Partners** - Schools, WCS Cambodia, Department of Education, Kanallan

**Design Team** - cole+partners

**Project Sponsors** - Kanallan and Indigo Children's Fund

**Duration** - Feb - June 2023





# CAMBODIAN learning centres





# CLC - POPEL

## A brand new fan shaped school design in Cambodia.

An exciting new school project in Kulen National Park in Cambodia.

Building Trust were asked to design a number of new school buildings for communities in need in rural Cambodia in 2022.

Following on from multiple community consultations, the school designs were finalised and are complete with classes taking place at Popel school.

Located within a protected forest the design is the result of work with the community, teachers, the conservation NGOs Kulen Outreach and Kanallan.

Popel school will provide a community gathering space, a series of educational classrooms and covered dining areas. The design was shaped by the desire to create a community building that also provides local students with safe, well ventilated space with multiple classrooms and shaded spaces for learning.

In May 2024, the local community began painting the school classrooms with the school opening in July 2024.

Photos by Kulen Outreach



Render showing exterior of school



During construction of Popel school



During construction of Popel school



Render showing exterior of school

**Location** - Cambodia  
**Project Cost** - £60,000 + funding from Kulen Outreach  
**Project Partners** - Schools, Department of Education, Kanallan  
**Design Team** - cole+partners + KM Engineering + Form Us Design Studio  
**Project Sponsors** - Kanallan, Kulen Outreach + Indigo Children's Fund  
**Duration** - Aug 2023 - July 2024





HER place





# HER place

## HER Place women's empowerment centre takes shape in Nepal.

In May 2021, the winners of the "HER PLACE" design challenge were announced. Dikshya Poudyal and Dibyaswor Lamichhane. The design was selected out of proposals from more than 20 countries. The local jury members praised the winning design for its careful sensitivity to local culture, uniqueness and inclusive approach to design.

We are very pleased to update the progression of the HERPlace project which is currently on site in Nepal.

The new centre will improve access to healthcare, education and recreation that unfortunately many young women lack from an early age through to womanhood.

The creation of the centre will strengthen an existing outreach and mentor program being provided by Kanallan and the local charity Jagriti Child and Youth Concern Nepal.

Once construction is complete this building will serve 10s of thousands of vulnerable young women for decades to come. The centre will provide standard education, education around health and the menstrual cycle, self defence, legal services, safety, counselling and much more.

Photos by Kanallan



Design by Dikshya POUDYAL + Dibyaswor LAMICHHANE



Exterior view of HERPlace

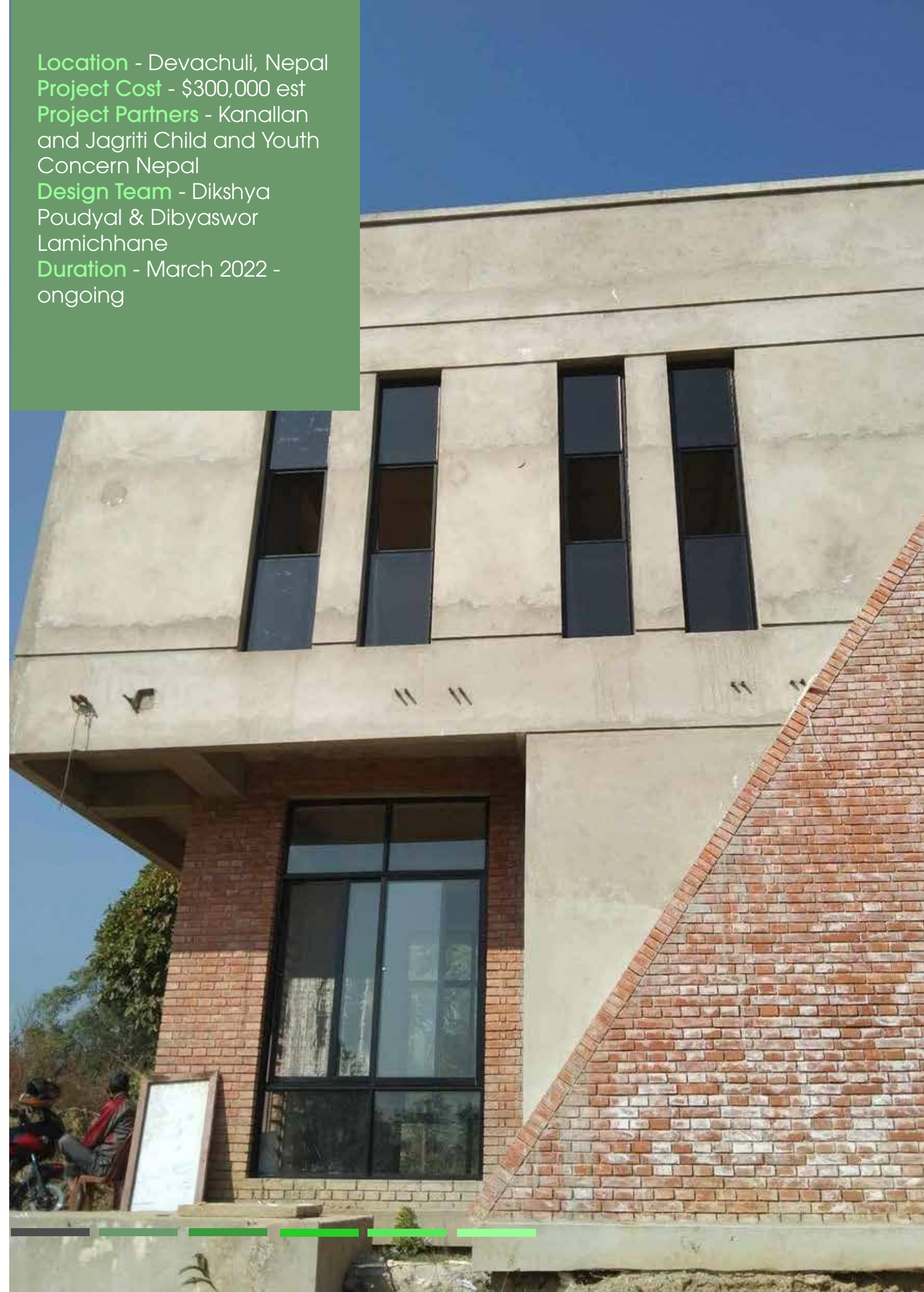


Construction at HERPlace



Exterior view of HERPlace

**Location** - Devachuli, Nepal  
**Project Cost** - \$300,000 est  
**Project Partners** - Kanallan and Jagriti Child and Youth Concern Nepal  
**Design Team** - Dikshya Poudyal & Dibyaswor Lamichhane  
**Duration** - March 2022 - ongoing





# Laos Bear Sanctuary





# Laos Bear Sanctuary

## Building Trust construct an innovative viewing deck for Free the Bears in Laos.

Following the construction of several built projects in South East Asia using natural materials and seeing the growing interest and response in sustainable design and natural materials such as bamboo. Building Trust were asked by conservation charity Free the Bears to design a series of new bear viewing decks to be built from bamboo in the Luang Prabang National Park.

Free the Bears work tirelessly to combat the illegal trade in live bears and provide a safe sanctuary for any rescued bears at Tat Kuang Si Rescue Centre.

The bear viewing decks are an amazing feature at the Free The Bears project in Laos.

The project uses locally sourced bamboo which creates the form of the structure. The project is an update from the successful Bamboo Trees workshop held at the park in 2015 with Free the Bears.

Photo credit Neth and Matt Hunt



Model of bamboo design

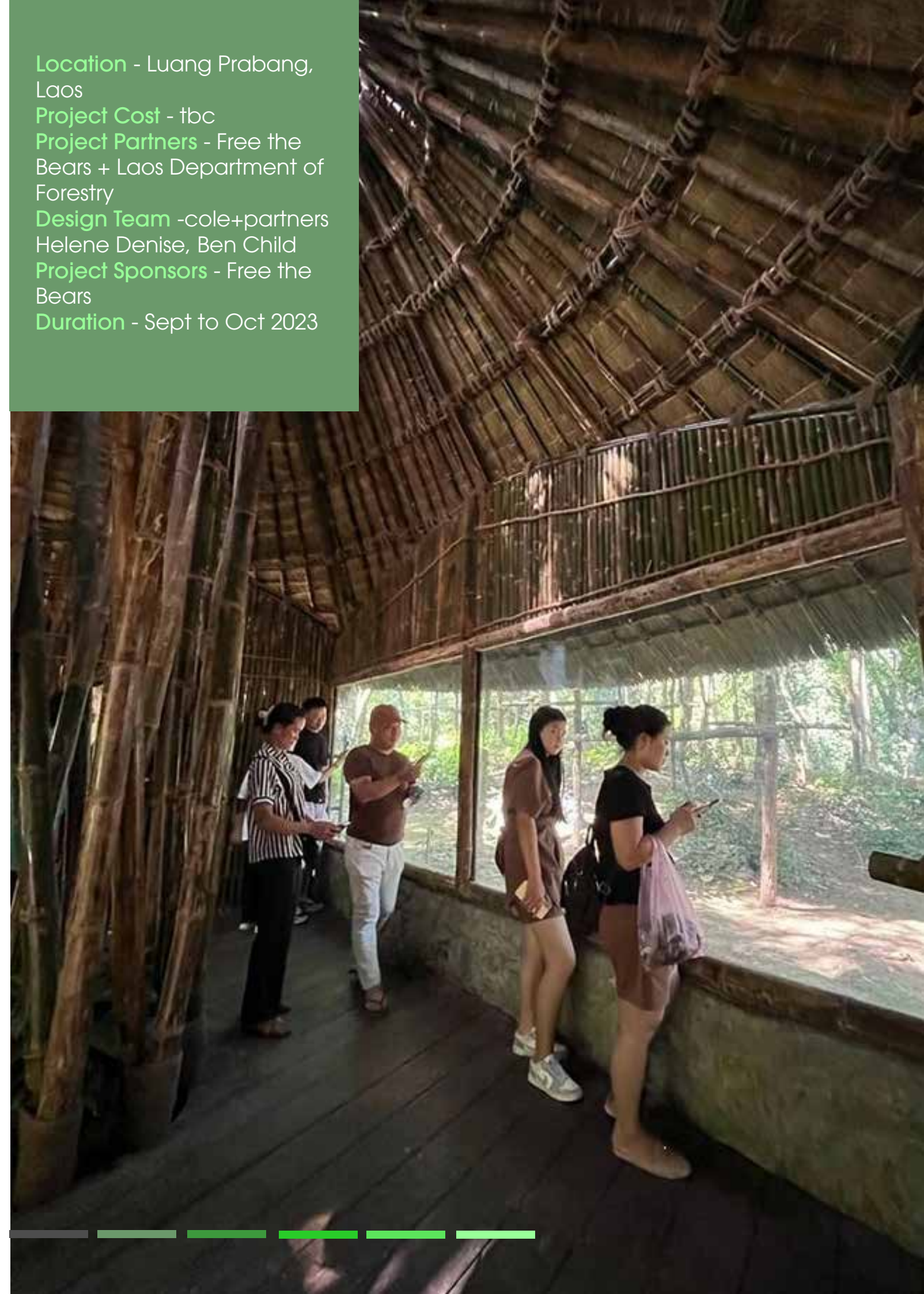


Team who built the design



During construction

**Location** - Luang Prabang, Laos  
**Project Cost** - tbc  
**Project Partners** - Free the Bears + Laos Department of Forestry  
**Design Team** -cole+partners  
Helene Denise, Ben Child  
**Project Sponsors** - Free the Bears  
**Duration** - Sept to Oct 2023





# WILDLIFE classrooms





# WILDLIFE classrooms

## New community conservation and wildlife classrooms for Free the Bears.

We continue our strong partnership with conservation charity Free the Bears to construct new conservation and wildlife classrooms for the charity in their bear sanctuary in Laos.

We were asked to assist with the design of a new wildlife classroom which will enable Free the Bears to host local and international groups of all ages for 1 to 5 day programs at their rescued bear sanctuary in Laos. These classrooms allow the conservation charity to provide tailor-made schedules packed with engaging and interactive lessons, games and activities focused on wildlife, the environment and the basics of conservation and sustainability.

Utilizing a hands-on approach to environmental education, Free the Bears invite groups to help the bear care team in preparing food and making toys and treats for the bears such as bamboo logs, grass baskets and treat balls.

The interactive classrooms provide a great location to stimulate young minds on environmental issues, featuring colourful animal wall murals and self-learning areas.



During construction



Wall decoration inside classrooms



Classroom space

Photo credit Neth and Matt Hunt

**Location** - Luang Prabang, Laos  
**Project Cost** - tbc  
**Project Partners** - Free the Bears + Laos Department of Forestry  
**Design Team** - cole+partners  
Helene Denise  
**Project Sponsors** - Free the Bears  
**Duration** - Nov 2023





# Members



37 Stations

75+ Countries

86000+ Members

## Stations

International,  
Bangladesh, India  
Hong Kong, Spain  
Brazil, Greece  
Mexico, USA, UK,  
Canada, Australia  
Colombia, Italia  
Cambodia, Japan,  
Bosnia & Herzegovina,  
Uganda, Nepal, South  
Korea, France, Egypt,  
Germany, Dubai,  
Costa Rica, Chile,  
Argentina, Turkey,  
Ecuador, Indonesia,  
Poland, New Zealand,  
Cote d'Ivoire, Kenya,  
China, Sierra Leone  
and Iran.

## Volunteers

Bangladesh, India  
Hong Kong, Spain  
Brazil, China, South  
Africa, Guatemala,  
Canada, England,  
Australia, Portugal,  
Indonesia, France,  
Burma, Malaysia, New  
Zealand, Chile, Turkey,  
Mexico, Ireland,  
Poland, Taiwan, Peru,  
Ecuador, Pakistan,  
Bulgaria, Belgium,  
Mozambique,  
Cambodia, Greece  
Argentina, Sri Lanka,  
Colombia, Italy, New  
Zealand, South Korea,  
Austria, Scotland, USA

We would like to give a special thanks to the key volunteers who have given their free time and dedication to Building Trust over the last year. Many thanks to Emily Holdaway and GT McKillop for pro bono accountancy advice. A special thanks to Matt Hunt, Kanallan, Ironwood, Ben Child, Helene Denise, Kulen Outreach and our local teams for the use of their photography and support this year. A huge thanks to Kanallan, Indigo Children's Fund, Free The Bears and JAM for their continued support during this year.



# Financial

## Statement of Financial Activities Year ending 05/04/2024

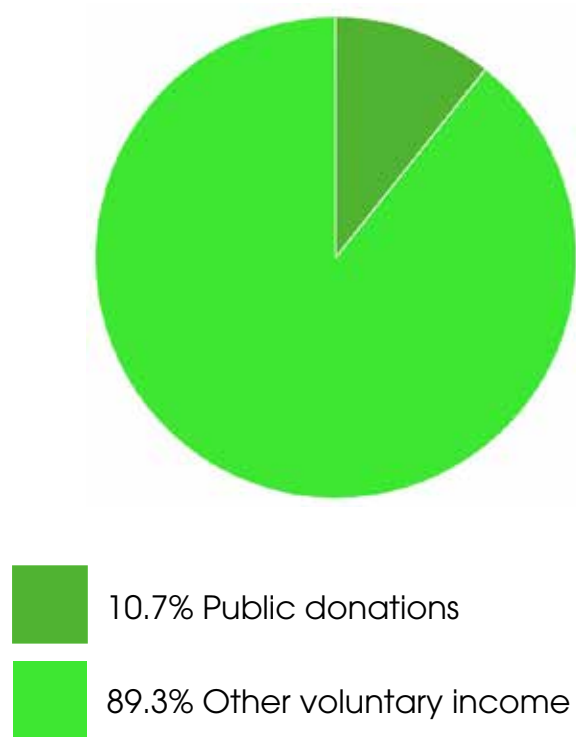
The accounts follow the Guidance for Small Charities as set out by the Charity Commission. The Annual Report shows the Primary Financial Statement as shown through the SOFA.

The simplified table shown shows the Total Income and Expenditure for 2023 - 2024. Note that £22143 was carried over from the previous year of accounts. Building Trust have no tangible assets and no debts.

£129052 of funds generated were through incoming resources from Voluntary Income. This year a large portion of funding came through our charity partner Kanallan, a philanthropic consultancy that works with charities to facilitate independent humanitarian projects in developing countries. These funds were used to design and construct new schools on the Thai/Burma border and Learning Centres in Cambodia.

This year no funding was raised through activities for generating funds. Funds were however raised through public donations which generated 10.7% of the income, an increase from 2022 - 2023.

## Operating Revenue 2023 - 24



As a small charity we are yet to develop a Reserves Policy. Please note we work on a project by project basis, our current funds (reserves) to be carried over to 2024-2025 are £2072. A percentage of this will be spent on developing new learning centres in Asia.

We also hope to re-introduce our Membership program to generate funds in 2024-2025 and beyond.

We thank Mr GT McKillop and Mrs Emily Holdaway for their continued pro-bono accountancy support.



Charity Name Building Trust international			Charity No (if any)	1142338	CC17a
Annual accounts for the period					
Period start date	6/4/2023	To	Period end date	5/4/2024	

### Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds							
Voluntary income		S01	129,052			129,052	151,861
Activities for generating funds		S02					
Investment income		S03					
Incoming resources from charitable activities		S04					
Other incoming resources		S05					
<b>Total incoming resources</b>			S06	129,052		129,052	151,861
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds							
Costs of generating voluntary income		S07	322			322	176
Fundraising trading costs		S08					
Investment management costs		S09					
Charitable activities		S10	148,801			148,801	139,304
Governance costs		S11					
Other resources expended		S12					
<b>Total resources expended</b>			S13	149,123		149,123	139,480
<b>Net incoming/(outgoing) resources before transfers</b>			S14	- 20,071		- 20,071	12,381
<b>Gross transfers between funds</b>			S15				
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>			S16	- 20,071		- 20,071	12,381
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17					
Gains and losses on investment assets		S18					
<b>Net movement in funds</b>			S19	- 20,071		- 20,071	12,381
<b>Total funds brought forward</b>			S20	22,143		22,143	9,762
<b>Total funds carried forward</b>			S21	2,072		2,072	22,143



# Donors & Partners

We are so thankful to all our donors who contributed to our many projects this year:

## Partners:

Kanallan, Indigo Children's Fund, Free the Bears, Ironwood, Allt, cole + partners, Kulen Outreach, JAM, Jagriti Child and Youth Concern Nepal, Laos Department of Forest, Form:us Design Studio, KM Engineering, WCS Cambodia and Be Treed.

A huge thanks to everyone who donated to Building Trust international projects around the world.



form:us



The LEGO Foundation





# About

**Building Trust International is a non profit organisation offering design assistance to communities and individuals in need. Building Trust International assesses areas in need, finds sustainable, economical aid solutions and ultimately provides buildings and infrastructure.**

These core actions have blossomed into advocating and educating on the principles of socially aware design, providing an accessible resource on humanitarian design projects and providing a structure for the crossover of information between design professionals.

Building Trust International is a charity registered in England and Wales (1142338).

## Staff

Founder - David Cole  
Founder - Louise Cole

Consulting Partners  
Allt

Media Inquiries  
Please contact:  
[info@buildingtrustinternational.org](mailto:info@buildingtrustinternational.org)

Speaking engagements:  
Building Trust international's designers welcome the opportunity to share our work. For more information please contact Louise Cole at [louise@buildingtrustinternational.org](mailto:louise@buildingtrustinternational.org)

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Building Trust international  
T. +44 7577 875816  
For more information please visit:  
**[www.buildingtrustinternational.org](http://www.buildingtrustinternational.org)**  
Detailed information about each of our projects is shared on our Facebook group  
[www.facebook.com/BuildingTrustInternational](https://www.facebook.com/BuildingTrustInternational)  
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Building Trust international makes every effort to ensure accuracy in donor and volunteer listings, but on occasion errors may occur. Please contact us at [info@buildingtrustinternational.org](mailto:info@buildingtrustinternational.org) with any questions or comments.





# building trust international

Building Trust international is a  
registered charity in England & Wales  
1142338

Building Trust international  
International House  
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Tel: +447715283054  
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Charity Name Building Trust international			Charity No (if any)	1142338	CC17a
Annual accounts for the period					
Period start date	6/4/2023	To	Period end date	5/4/2024	

## Section A Statement of financial activities


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<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 20,071			- 20,071	12,381
<b>Gross transfers between funds</b>		S15					
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 20,071			- 20,071	12,381
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17					
Gains and losses on investment assets		S18					
<b>Net movement in funds</b>		S19	- 20,071			- 20,071	12,381
<b>Total funds brought forward</b>		S20	22,143			22,143	9,762
<b>Total funds carried forward</b>		S21	2,072			2,072	22,143



## Section B Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
<b>Tangible assets</b>						
(Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
<b>Investments</b>						
(Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	-	-	-	-	-
<b>Current assets</b>						
<b>Stock and work in progress</b>	B05	-	-	-	-	-
<b>Debtors</b>	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	-	-	-	-	-
<b>Total current assets</b>	B09	-	-	-	-	-
<b>Creditors: amounts falling due within one year</b>						
(Note 12)	B10	-	-	-	-	-
<b>Net current assets/ (liabilities)</b>	B11	-	-	-	-	-
<b>Total assets less current liabilities</b>	B12	-	-	-	-	-
<b>Creditors: amounts falling due after one year</b>						
(Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	-	-	-	-	-
<b>Funds of the Charity</b>						
<b>Unrestricted funds</b>	B16	-	-	-	-	-
	B17	-	-	-	-	-
<b>Restricted income funds</b>						
(Note 13)	B18	-	-	-	-	-
<b>Endowment funds (Note 13)</b>	B19	-	-	-	-	-
<b>Total funds</b>	B20	-	-	-	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature	Print Name	Date of approval
	JUDE SELLEN COLE	15/11/2024

Cells highlighted in Yellow contain formulas to add up columns C,D and E but these are not protected cells

Cells highlighted in Blue contain formulas in protected cells. The protection can be removed from the tools menu



Note 1 **Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

ü

 Accounting Standards;
- or 


 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

· if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";

· if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

\*\* - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

***Give details in this box of any material changes that have been made.***

§ if no changes have been made to accounting policies then delete these words.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years (§§ except for the following).

***Give details in this box of any material changes that have been made.***

§§ if no changes have been made to accounts for previous periods then delete these words.



**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>· the charity becomes entitled to the resources;</li> <li>· the trustees are virtually certain they will receive the resources; and</li> <li>· the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**



**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Voluntary income</b>	Public Donations (unrestricted)	13,750	5,575
	Public Donations (restricted)		5,018
	Gift Aid	302	
	Kanallan/ICF New Road School	75,000	
	Kanallan/ICF MS7 (res)		32,800
	Love Learning Centre		21,533
	Cambodian Learning Centres	40,000	80,000
	FTB Asia		6,935
	<b>Total</b>	<b>129,052</b>	<b>151,861</b>
<b>Activities for generating funds</b>			
	<b>Total</b>		
<b>Investment income</b>			
	<b>Total</b>		
<b>Incoming resources from charitable activities</b>			
	<b>Total</b>	<b>-</b>	<b>-</b>



**Section C**
**Notes to the accounts**
**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

		This year £	Last year £
	<b>Analysis</b>		
<b>Costs of generating voluntary income</b>	Bank incoming charges		
	Web Domain	138	40
	International bank charges	81	19
	Office	98	117
	Publicity	5	
	<b>Total</b>	<b>322</b>	<b>176</b>
<b>Fundraising trading costs</b>			
	<b>Total</b>		
<b>Investment management costs</b>			
	<b>Total</b>		
<b>Charitable activities</b>	Cambodia Learning Centres	63,493	57,475
	FTB Asia (unres)	6,593	3,339
	Kanallan/ICF MS7 (res)		47,504
	Kanallan/ICF MS7 (un res)		70
	Love Learning Centre	15,320	6,803
	New Road School	59,953	20,897
	Street Urchin		3,215
	Forest School	3,215	
	Parahithoo School	227	
	<b>Total</b>	<b>148,801</b>	<b>139,304</b>
<b>Governance costs</b>			-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>Other resources expended</b>			
	<b>Total</b>		



**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £



## Note 7

## Paid employees

Please complete this note if the charity has any employees.

## 7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	17,500	35,000
Employer's National Insurance costs	1,159	3,763
Pension costs		
<b>Total staff costs</b>	<b>18,659</b>	<b>38,763</b>

## 7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

--

	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		



## Note 8 Grantmaking

**Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.**

### 8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

### 8.1 Grantmaking costs

***If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.***

### Support costs of grantmaking

£

### 8.3 Grants made to institutions

***If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.***

Range of institutions supported.		
Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		-



**Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

**9.3 Net book value**

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

**9.4 Revaluation***If any fixed assets have been revalued please give details of the valuer and method of valuation*

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\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



**Note 10 Investment assets**

*Please complete this note if the charity has any investment assets.*

**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
<b>Add:</b> additions to investments at cost	-
<b>Less:</b> disposals at carrying value	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

*Please provide below:*

**10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.**

**10.3 A breakdown of the income from investments agreeing with SOFA row S03.**

**Analysis of investments**

	<b>10.2 Market value at year end</b>	<b>10.3 Income from investments for the year</b>
	£	£
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
<b>Total</b>	-	-

**10.4 Material investment holdings**

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	



**Note 11 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 12 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
<b>Total</b>	-	-	-	-

**12.2 Security over assets**

*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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## Note 14 Transactions with related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.*

### 14.1 Remuneration and benefits

*Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.*

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

### 14.2 Loans

*Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.*

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

### 14.3 Other transaction(s) with trustees or related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £



Section C	Notes to the accounts	(cont)
<b>Note 15</b>	<b>Additional Disclosures</b>	<p>The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.</p>





## Independent examiner's report on the accounts

### Report to the trustees

Charity Name  
Building Trust International

### On accounts for the year ended

05/04/2024

Charity no  
(if any) 1142338

### Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2024**.

### 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 Trust's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: EA Holdaway

Date: 19/01/2025

Name: Mrs Emily Annette Holdaway

### Relevant professional qualification(s) or body (if any):

Member of the Chartered Institute of Management Accountants  
Member ID 1-82YNC

Address: 56 Gordon Avenue



Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

N/A