

SEEBEYONDBORDERSUK

England & Wales · Charity number 1146044

Details

Status	Registered
Legal form	Charitable company
Company number	07912198
Registered	2012-02-22
Register	View on the Charity Commission register

Contact

Address	31 Sistova Road London SW12 9QR
Phone	07910145210
Email	uk@seebeyondborders.org
Website	www.seebeyondborders.org

Activities

Objects: 1.1.1 FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL, TECHNICAL AND PHYSICAL TRAINING) OF PEOPLE WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS ANYWHERE IN THE WORLD BUT PRINCIPALLY IN DEVELOPING COUNTRIES IN SUCH WAYS AS THE TRUSTEES THINK FIT AND/OR TO ASSIST IN SUCH WAYS AS THE TRUSTEES THINK FIT ANY CHARITY ANYWHERE IN THE WORLD WHOSE AIMS ARE SIMILAR TO THOSE DESCRIBED IN THIS PARAGRAPH 1.1.1; 1.1.2 THE PREVENTION OR RELIEF OF POVERTY, FINANCIAL OR HEALTH RELATED HARDSHIP ANYWHERE IN THE WORLD BUT PRINCIPALLY AMONGST PEOPLE IN DEVELOPING COUNTRIES IN SUCH WAYS AS THE TRUSTEES THINK FIT AND/OR TO ASSIST IN SUCH WAYS AS THE TRUSTEES THINK FIT ANY CHARITY ANYWHERE IN THE WORLD WHOSE AIMS ARE SIMILAR TO THOSE DESCRIBED IN THIS PARAGRAPH 1.1.2

Activities: SeeBeyondBorders is a charity that provides Cambodian children with access to quality teaching and learning at school. We are committed to sustainably improving education standards in Cambodia and promote local participation, management, responsibility and ownership across all of our programs.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities

Geography

- Cambodia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£81,919	£90,486	-	-
2024-06-30	£81,187	£85,069	-	-
2023-06-30	£116,884	£122,214	-	-
2022-06-30	£122,202	£119,064	-	-
2021-06-30	£127,653	£124,922	-	-

Trustees

Name	Role	Appointed
CAROLINE ANNE ABEL		2012-01-27
James Oliver Neill		2021-02-26
Michael Hugh Powys Walton		2023-04-27
Nicola Jemma Taylor		2023-04-27
Sarah Louise Reynolds		2024-01-10
Sokphea Young		2022-10-01

Accounts



SEEBEYONDBORDERS UK
(Company Limited by Guarantee)

Registered Charity Number 1146044
Registered Company Number 07912198

Financial Statements for
the year ended 30 June 2025

Charity Name	SeeBeyondBorders UK
Company Registration Number	07912198
Registered charity number (if any)	1146044
Charity's principal address	31 Sistova Road
	London
	SW12 9QR

Report of the Trustees for the Year Ended 30 June 2025

The Trustees present their annual trustees report and financial statements for the year ended 30 June 2025. The financial statements have been prepared in accordance with accounting policies and comply with the Trusts governing document, the Charities Act 2011 and the Statements of Recommended Practice applicable.

Names of the charity trustees who manage the charity during the full period unless otherwise stated	
	Trustee name
1	Michael Hugh Powys Walton (Chairman)
2	James Oliver Neill
3	Nicola Jemma Taylor
4	Caroline Anne Abel
5	Sokphea Young
6	Sarah Louise Reynolds
7	Robyn Knox (Resigned 29.10.2024)

It is considered that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the charity - as defined in Schedule 6 of the Finance Act - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

The Trustees, having regard to the Public Benefit guidance published by the Charity Commission, in accordance with Section 17 of the Charities Act 2011, consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in the same Act.

Limited Liability

The liability of Members is limited.

Guarantee

Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1 towards:

- payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member;
- payment of the costs, charges, and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

Independent Examiner's Report to the Trustees of SeeBeyondBorders Charity (C.C. Number 1146044, R.C. Number 07912198).

I report on the accounts of the company for the year ended 30th June 202~~5~~⁶, which are set out on pages ~~16~~ to ~~18~~ of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Alan A Clement

Date

7th January 2026

Fellow of the Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.

Type of Adviser	Name	Address
Legal	Higgs and Sons	3 Waterfront Business Park, Dudley Road, Brierley Hill, West Midlands, DY5 1LX
Independent Examiner	Alan Clements	15 Carleton Road, Great Knowley, Chorley PR6 8TQ
Bankers	HSBC	

Description of the charity's trusts	
Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Company Limited by Guarantee
Trustee selection methods	New Trustees are appointed by the existing Trustees. The existing Trustees have used their personal networks, and advertising through other networks, to seek new trustees with appropriate skills and experience to support the Charity. The Trustees continue to seek new trustees with experience or interest in Cambodia, education, governance and fundraising.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

On appointment a Trustee is provided with an information pack including recently filed annual reports and accounts, the charity's strategic plan, the most recent lessons learned report and is referred to the Charity Commission's guidance – the Essential Trustee. There can be 3-10 Trustees serving at any one time, and at least two meetings will be held each year. In practice the trustees hold 4 meetings per year. No new Trustee was appointed, and one Trustee resigned during the reporting period.

All Trustees give their time freely and no Trustee remuneration was paid during the year. The Charity has a register of interests and a conflict-of-interest policy, and Trustees withdraw from decisions should a conflict of interest arise.

All trustees undertake a basic DBS check.

SeeBeyondBorders UK (SBB UK) is part of the SeeBeyondBorders network, supporting the work on the ground in Siem Reap and Battambang where programmes and leadership are located. The broader network, in addition to SBB UK, also comprises SeeBeyondBorders Australia (SBB Australia) and SeeBeyondBorders Ireland (SBB Ireland).

Historically, for practical and legal purposes, operations in Cambodia were formally constituted as a 'branch' of SBB Australia (SeeBeyondBorders Cambodia). In the process of transition to being a locally led development organisation, StudyBeyondBorders (SBB Cambodia) was registered in Cambodia on 22.02.2024 as a local non-governmental organisation (LNGO) under Cambodian law. StudyBeyondBorders Cambodia (SBBC) is the implementing partner for SBB UK. SBBC became fully operational as a locally registered organisation in January 2025. SBBC is locally led and internationally engaged.

The fundraising activities of SeeBeyondBorders UK are coordinated with the activities of SeeBeyondBorders Australia and Ireland supporting the strategic direction and plan of StudyBeyondBorders Cambodia.

The Trustees keep a risk register which is reviewed quarterly.

Summary of the objects of the charity set out in its governing document

For the public benefit to promote the education of people who are in conditions of need, hardship or distress anywhere in the world but principally in developing countries in such ways as the trustees see fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

The prevention or relief of poverty, financial or health related hardship anywhere in the world but principally amongst people in developing countries in such ways as the trustees think fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance is

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have determined to focus their efforts on the relief of poverty amongst people in need in Cambodia through education. Addressing the education challenges in Cambodia requires an integrated approach that goes to the root cause of the problems. SeeBeyondBorders UK has decided to support the operations conducted by StudyBeyondBorders in Cambodia as the most effective way to deliver change in Cambodia.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contributions made by volunteers.

The vision of the SeeBeyondBorders network is Cambodian children empowered by education.

The mission of the SeeBeyondBorders network is to enable quality teaching and learning at school.

SeeBeyondBorders UK does not currently make grants to any other organisations other than to StudyBeyondBorders Cambodia. The Trustees receive reports to confirm the use of the funds transferred to Cambodia against budget, and the effectiveness of the programmes to which these funds have been directed. These reports enable the Trustees to ensure that the funds are utilised to achieve the objects per the governing documents.

Summary of the main achievements of the charity during the year

The Year in Review

SeeBeyondBorders UK, like many other small UK charities, has had to respond to the increasingly challenging donor market and difficulty in raising unrestricted income. The review and development of a new strategy for SeeBeyondBorders UK was concluded early in 2025, with implementation of the new strategy launched at the start of the new financial year in July 2025.

The new strategy includes four agreed strategic outcomes:

Outcome 1: A Growing Network - Our UK network is growing in size, understanding and commitment to the SBB Mission

Outcome 2: More Funding - SBBUK sets realistic fundraising targets for specific and general funds each year

Outcome 3: Stronger Partnerships - SBBUK partners and collaborates with others to achieve our goals

Outcome 4: Broader Development - SBBUK supports the broader development of SBB

SeeBeyondBorders UK has continued to fund projects being implemented by StudyBeyondBorders Cambodia (SBBC) as well as supporting SBBC to strengthen its management and governance capacity.

SBB Cambodia delivers interconnected programmes across Northwest Cambodia, currently operating in the provinces of Battambang and Siem Reap.

SBB Cambodia's strategy prioritises strengthening project effectiveness over expanding project numbers. The organisation aims to become a leader in implementing high-quality teaching and learning practices in primary education. In addition, SBB focuses on building capacity within communities and the broader education sector, working in close collaboration with the Ministry of Education, Youth and Sport. Through this approach, SBB seeks to contribute to sustainable, systemic change within Cambodia's public school network.

This year, more than 6,600 children in 31 schools have benefitted from the work of SeeBeyondBorders' programmes funded by SBBUK, SBBAustralia and SBBIreland.

The Core Regional Programmes are

Siem Reap Province: Transform Education Programme

SBBC continued to effectively implement the Transform Education programme in Kralanh and Srei Snam districts in Siem Reap Province. This three-year programme, consists of 5 specialist projects which aim to inspire and empower teachers and school leaders to drive the improvement of teaching and learning in Cambodia through Communities of Practice:

1. Leadership in Learning Project

This project provides school leaders with opportunities to engage with national and international education experts to broaden their understanding of effective

leadership. The project encourages collaboration among school leaders, teachers, and community members to achieve shared goals, ensuring that quality teaching and learning remain central to school development.

During the reporting period, numerous leadership workshops and reflective sessions were conducted with over 30 school leaders, using a Community of Practice approach to foster shared learning and collaboration. A key focus was the development of School Learning Improvement Plans (SLIPs), through which leaders worked together to create targeted, achievable strategies for enhancing their schools. Ongoing support and capacity-building visits helped school leaders translate their learning into practice, strengthening leadership across the district.

Education Inspire was piloted across SBB's 20 partner schools in Siem Reap to strengthen connections between schools, families, and communities. Planned and led by schools, these celebratory events showcased students' achievements and learning. 14 schools have already held successful events, with high participation and strong community engagement fostering a deeper appreciation for education.

2. Teacher Development Centre Project

Since January 2024, SBB has supported the establishment of locally led District Teacher Development Centres (TDCs) as sustainable hubs for collaborative learning, professional growth, and community engagement. These centres provide an essential platform for strengthening school leadership, enhancing teachers' professional identity, and improving classroom practice — all contributing to long-term quality education outcomes.

Managed and maintained locally to ensure sustainability, the centres host capacity-building workshops, reflective learning sessions, advocacy events, and research collaborations with regional and international educators. Through these initiatives, TDCs are helping to transform teaching and learning thereby elevating education standards across their communities.

During the reporting period, centres in Kralanh and Srei Snam districts have been fully operational, hosting regular workshops and community meetings. The focus now is on transitioning ownership to district authorities, with TDC Committees and systems being established to ensure ongoing local management and sustainability.

3. Teacher Professional Identity Project

This project focuses on empowering teachers to realise their full potential, encouraging a shift from traditional to inquiry-based reflective approaches. By enhancing professional motivation, self-belief, and commitment, the project ensures that improvements in teaching quality — and ultimately student learning outcomes — are both meaningful and sustainable.

Structured observations show significant progress across three core areas: Classroom Culture, Socioemotional Skills, and Instruction. After just one school year, the proportion of teachers rated as "low" in these areas decreased notably compared to baseline results, demonstrating measurable improvement in teaching effectiveness.

*"Because I didn't have the opportunity to study much myself, I made it a priority to support my children through to their university graduation. I'm so proud to see how hard they worked, and now I encourage my grandchildren to study just as their uncles did—because education is truly vital for our future." **Grandmother***

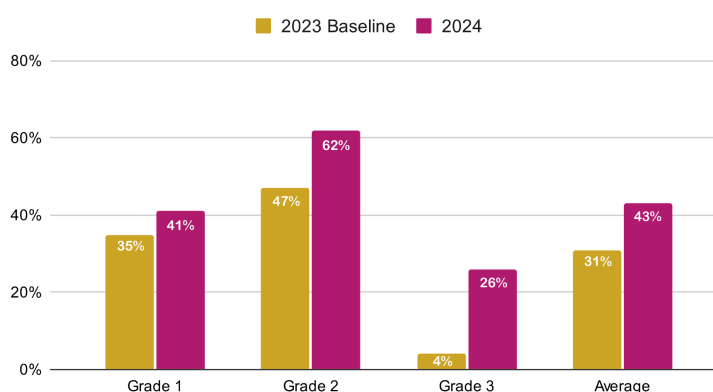
4. Maths Teacher Mentoring Project

This Project equips teachers with new, effective approaches to teaching mathematics in the classroom. Through ongoing mentoring and coaching, teachers develop the confidence and skills to better respond to their students' learning needs. As their capacity grows, so too does their enthusiasm and enjoyment for teaching maths, creating more engaging and effective learning environments.

As more students achieve higher levels of mathematical competence, long-term benefits such as increased retention rates — particularly in rural and remote communities — are expected.

In its first year, the project has already demonstrated strong results: an average of 39% more students across all grades are now achieving minimum proficiency levels in mathematics compared to before the intervention.

Percentage of Students Reaching Maths MPLs By Grade



5. Literacy Teacher Mentoring Project

Implemented in November 2024, the Literacy Project focuses on strengthening teachers' professional knowledge and skills in literacy instruction. Adapted from SeeBeyondBorders' successful Literacy Project in Ek Phnom District, Battambang, it introduces globally recognised approaches and methodologies that have been adapted and tested for teaching Khmer literacy. As teachers gain confidence in applying these methods, they are empowered to choose and implement the techniques that best support their students' learning, improving overall literacy outcomes.

In its first few months, the project has focused on conducting assessments, delivering introductory workshops, and providing core training on the fundamentals of literacy teaching, aligned with the Ministry of Education's national curriculum. Baseline testing has highlighted a clear need for improvement in this area, and we are confident that data-driven progress will

become evident as the project develops. Encouragingly, teachers have already expressed strong positive feedback, noting greater student engagement and enthusiasm in the classroom.

"I was initially skeptical about using phonetics in teaching literacy, but workshops helped me see its logic and potential. I love how the SBB Literacy Package encourages students to build their own word banks and develop writing ideas through reading big books and independent writing. It's very early to see major growth now, but I am very happy to see how much my students can write and how much they enjoy learning with the SBB project." **Grade 2, Teacher**

Battambang Province: Quality Teaching Programme

SBB Cambodia has implemented the Quality Teaching Programme in Ek Phnom District, Battambang Province, for over ten years. The programme focuses on developing confident and competent communities of teachers who are committed to quality teaching, ongoing professional development, and the adoption of best-practice teaching methodologies. To ensure success and continuous improvement, teachers require more than just workshops — they need ongoing support to help them apply their learning effectively in the classroom.

This year, our interventions in Battambang have gradually transitioned greater ownership to school leadership and the District Office of Education, ensuring continued impact for years to come. Teachers are now more confident, better equipped with quality resources and technology, and empowered to lead and inspire future generations of students.

Under the programme, there are two core projects:.

1. Educational Technology Project

The aim is to embed technology effectively in classrooms, empowering teachers to create more engaging and interactive learning experiences for students.

During the reporting period, the project focused on transitioning ownership to local schools, supported closely by the District Office of Education. This milestone marks an important step toward sustainability, enabling SBB to gradually shift from direct implementation to a supportive, capacity-building role. Teachers, school leaders, and government officials are now increasingly prepared to lead the future of EdTech-enhanced teaching and learning in the district.

Over the year, SBB trained and supported 49 Cambodian primary school teachers and 18 school leaders from 11 schools in Ek Phnom District, improving learning opportunities for over 1,500 children. A key focus has been the ongoing enhancement of the Moodle platform, which serves as a central hub for all digital teaching, mentoring, and professional development resources. This platform remains accessible to teachers in Ek Phnom, supporting continued learning and professional growth. It also plays a vital role in the expansion of EdTech initiatives into Siem Reap Province, ensuring the programme's long-term

sustainability and impact.

2. Educational Changemaker Project

The project is a two-year course designed to empower Cambodian women to become the next generation of educational leaders. Passionate graduates gain the skills, confidence, and community support needed to create meaningful change within Cambodia's education sector.

As part of their training, participants are placed in primary schools across Ek Phnom District, where they work alongside supervising teachers. During these placements, the Changemakers observe and apply effective teaching methodologies and classroom management practices, strengthening their practical experience.

In January 2025, Cohort 2 of the Educational Changemaker Project successfully graduated. Each participant completed the programme equipped with the knowledge and tools to pursue impactful careers in education — with all graduates now employed by development organisations across Cambodia. We look forward to following their continued journeys as they lead positive change in educational leadership nationwide.

Fundraising success

Our UK fundraising team raised £ 81,919 in 2024-25 (£ 81,187 in 2023-24) from the UK, some of which was from new sources of funding.

We are very grateful to all the organisations that have supported SeeBeyondBorders UK over the past year, including: Tula Trust, Marr-Munning Trust, St James's Place Charitable Foundation, Educational Opportunity Foundation, Souter Charitable Trust and the Wasps Legends.

SeeBeyondBorders UK has also been supported by many generous individuals and groups including: Rob Buchan, Alex Riches, Alan Roberts, Susan McDonald, Peter Reynolds, Paul Seyde, Claire Stagg and many others through our Just Giving page and the Big Give Christmas Campaign.

Brief statement of the charity's policy on reserves

SeeBeyondBorders UK has a policy that advises reserves are maintained to meet expected operational expenses for six months.

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity is entirely reliant upon donations, grants and income generated from fundraising.

The Trustees are particularly grateful for the support provided by our Accountant and our Independent Examiner, and we would like to thank them for all their hard work.

Expenditure has been directed specifically to the programmes or to the development of our brand and expertise in the fundraising arena.

Financial Statements for the year ended 30 June 2024

Trustees Responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards. The law applicable to charities in England and Wales required the Trustees to give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including income and expenditure of the Trust for that period.

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles of 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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees have carried out these responsibilities for the year ending 30th. June 2023 to the best of their ability.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature MHP Walton	C. A. Abel	
Full name(s) MICHAEL HUGH POWYS WALTON	CAROLING ANNE ABEL	
Position (e.g. Secretary, Chair etc) CHAIR OF THE BOARD OF TRUSTEES	TRUSTEE	
Date 19/12/25	20/12/25	

Statement of Financial Activities (including summary income and expenditure account)
For the year ended 30 June 2025

		2025	2025	2025	2024
	Note	Unrestricted funds	Restricted income funds	Total funds	Total Funds
		£	£	£	£
Income					
Donations and legacies		15,501	66,418	81,919	81,187
	3	15,501	66,418	81,919	81,187
Expenditure					
Raising funds		2,572	-	2,572	25,403
Charitable activities		11,547	73,154	84,701	59,133
Other – exchange loss/(gain)		3,213	-	3,213	533
	4	17,332	73,154	90,486	85,069
Net income/(expenditure) before and after tax		(1,831)	(6,736)	(8,567)	(3,882)
Net movement in funds		(1,831)	(6,736)	(8,567)	(3,882)
Reconciliation of funds					
Total funds brought forward		(95,371)	143,720	48,349	52,231
Total funds carried forward		(97,202)	136,984	39,782	48,349

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

Balance Sheet**As at 30 June 2025**

	Note	2025 Unrestricted funds	2025 Restricted income funds	2025 Total funds	2024 Total funds
Current Assets					
Debtors and prepayments	8	682	-	682	715
Cash at bank and in hand		52,578	(3,477)	49,101	57,634
		53,260	(3,477)	49,783	58,349
Creditors: amounts falling due					
within one year	9/10	-	10,000	10,000	10,000
		-	10,000	10,000	10,000
Net current assets		53,260	(13,477)	39,782	48,350
Total assets less current liabilities		53,260	(13,477)	39,782	48,350
Net Assets		53,260	(13,477)	39,782	48,350
Funds of the Charity					
Restricted income funds		-	(14,512)	(14,512)	(13,477)
Unrestricted funds		5,945	-	5,945	53,260
Total funds carried forward	11	5,945	(14,512)	(8,567)	39,782

The company was entitled to 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 section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with 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.

Signed: *MMP Walton*

Date: *19/12/25*

Role: Chair of Trustees

Signed: *C. A. Abel*

Date: *20/12/25*

Role: Trustee

Notes to the Accounts
Year ended 30 June 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:

a) Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SeeBeyondBorders UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

SeeBeyondBorders UK was holding unrestricted cash reserves of £47,315 which is considered adequate to cover the ongoing local costs of the organisation for the next 12 months and on that basis the charity is a going concern.

c) There have been no changes to accounting policy during the year.

d) There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP FRS 102 or FRS 102.

e) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 is not deferred.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income received in advance of provision of a specified project is deferred until the criteria for income recognition are met (see note 10).

f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised and more information about their contribution is shown in the Trustees Report.

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.

g) 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.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular projects or programmes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of employing staff to fundraise and associated costs.
 - Expenditure on charitable activities includes the funds sent to SeeBeyondBorders in Cambodia to further the purposes of the charity.
 - Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, non-programme and project related personnel, legal and governance costs which support the running of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on a proportional basis.

k) Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows: Computer equipment – 3 years

l) 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.

m) 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.

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

o) Pensions

Employees are entitled to join the defined contribution pension scheme operated by NEST (National Employment Savings Trust). New employees are automatically enrolled in the money purchase scheme unless they have exercised their right to opt out of scheme membership. Members joining the scheme contract directly with NEST. SeeBeyondBorders UK makes the statutory employer contribution and acts as agent in collecting and paying over employee contributions. There was no contributions made for the accounting period since we did not have any staff (2024 - £589).

2 Legal status of the Company

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income

	2025	2025	2025	2024
	Unrestricted funds	Restricted income funds	Total funds	Total Funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	15,501	63,747	79,248	75,769
Gift Aid	-	2,671	2,671	5,466
General grants provided by other charities	-	-		(24)
Total Income	15,001	66,418	81,919	81,187

The figure for Donations and gifts includes £500 to reflect the value of the Independent Examination which was kindly provided as a gift in kind. This amount has also been included as an expense in support costs and allocated accordingly.

Restricted income received (Note 3 continued)

	<u>2025</u>	<u>2024</u>
Crowdfunding - Global Giving	-	326
The Big Give	25,475	27,016
Souter Charitable Trust	-	3,000
Marr Munning Trust	10,000	10,000
Educational Opportunity Foundation	18,943	9,422
Tonbridge Rotary	-	1,016
St James's Place Foundation	2,000	2,500
Total restricted income received during the year	56,418	53,280
Deferred income brought forward	10,000	36,671
Donations relating to programmes in following year treated as deferred income	-	-
Restricted Income	66,418	60,926

4 Analysis of Expenditure

	2025	2025	2025	2024
	Unrestricted funds	Restricted income funds	Total funds	Total funds
	£	£	£	£
Expenditure on raising funds				
Fundraising costs: UK	2,118	-	2,118	24,988
Support costs	454	-	454	916
	2,572	-	2,572	25,904

Expenditure on charitable activities

	80,912	-	80,912	54,997
Donations to Cambodia (SBBA/SBBC)*				
Support costs	3,790	-	3,790	4,136
	84,701	-	84,701	59,133
Exchange (gain)	3,213	-	3,213	533
Total Expenditure	90,486	-	90,486	85,569

*Donations to SeeBeyondBorders Australia (SBBA) and StudyBeyondBorders (SBBC) operations in Cambodia to fund education programmes. Details of these programmes can be seen in our Annual Report.

Support costs (Consultancy, subscriptions, bank fees etc.) have been directly allocated between charitable activities and fundraising costs where possible.

5 Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation	-	-
Auditor's remuneration: Independent Examiner's fee **	500	500

** Donation in kind

6 Staff Costs

	2025	2024
	£	£
Salaries and wages	-	23,399
Social security costs	-	-
Pension costs	-	589
Total staff costs	-	23,988

SeeBeyondBorders did not have any staff so there was no benefits and pension spent.

7 Staff Numbers

Average headcount in the year	2025	2024
Fundraising UK	0	1
Total	0	1

8 Debtors and prepayments

	2025	2025	2025	2024
	Restrict ed funds	Unrestrict ed Funds	Total funds	Total funds
	£	£	£	£
Prepayments and accrued income	-	682	682	715
Total	-	682	682	715

9 Creditors and accruals

Amounts falling due within one year	2025	2025	2025	2024
	Restrict ed funds	Unrestrict ed Funds	Total funds	Total funds
	£	£	£	£
Deferred Income (Note 10)	10,000	-	10,000	-
Accounts payable	-	-	-	-
Other creditors – PAYE	-	-	-	-
Other creditors – National Insurance	-	-	-	-

Total	10,000	-	10,000	-
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10 Deferred Income

Movement in deferred income account	2025	2025	2025	2024
	Restrict ed funds	Unrestrict ed Funds	Total funds	Total funds
	£	£	£	£
Balance at start of reporting period	10,000	-	10,000	-
Amounts added in current period	10,000	-	10,000	10,000
Amounts released to income from previous periods	(10,000)	-	(10,000)	(10,000)
Balance at the end of reporting period	10,000	-	10,000	-

11 Analysis of charitable funds

Current period	2024	2025	2025	2025	2025	2025
	Fund balances brought forward	Income	Expenditur e	Transfer s	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	(97,072)	15,501	(6,362)	(80,912)	(3,213)	(172,058)
Restricted	145,421	66,418	-	-	-	211,839
Total funds as per Balance Sheet	48,350	81,919	(87,273)	-	(3,213)	39,782

Previous period	2023	2024	2024	2024	2024	2024
	Fund balances brought forward	Income	Expenditur e	Transfer s	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	(32,288)	20,285	(84,536)		(533)	(97,072)
Restricted	84,519	60,902		-	-	145,421

Total funds as per Balance Sheet	52,231	81,187	(84,536)	-	533	48,350
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14 Transactions with trustees and related parties

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

For the financial year 2024-25, aggregate donations from related parties (the charity's trustees) without any conditions attached to help meet the charity's operational costs and also for the furtherance of the charity's objects totalled £5,000 inclusive of gift aid (2023-24 - £10,313).

Accounts



SEEBEYONDBORDERS UK
(Company Limited by Guarantee)

Registered Charity Number 1146044
Registered Company Number 07912198

Financial Statements for
the year ended 30 June 2024

Charity Name	SeeBeyondBorders UK
Company Registration Number	07912198
Registered charity number (if any)	1146044
Charity's principal address	31 Sistova Road
	London
	SW12 9QR

Report of the Trustees for the Year Ended 30 June 2024

The Trustees present their annual trustees report and financial statements for the year ended 30 June 2024. The financial statements have been prepared in accordance with accounting policies and comply with the Trusts governing document, the Charities Act 2011 and the Statements of Recommended Practice applicable.

Names of the charity trustees who manage the charity during the full period unless otherwise stated	
	Trustee name
1	Michael Hugh Powys Walton (Chairman)
2	James Oliver Neill
3	Robyn Knox
4	Caroline Anne Abel
5	Sokphea Young
6	Nicola Jemma Taylor
7	Sarah Louise Reynolds (Appointed 10.01.2024)
8	Katharine Emma Bakhle (Resigned 05.11.2023)
9	April Yee (Resigned 25.11.2023)

It is considered that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the charity - as defined in Schedule 6 of the Finance Act - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

The Trustees, having regard to the Public Benefit guidance published by the Charity Commission, in accordance with Section 17 of the Charities Act 2011, consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in the same Act.

Limited Liability

The liability of Members is limited.

Guarantee

Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1

towards:

- payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member;
- payment of the costs, charges, and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

Independent Examiner's Report to the Trustees of SeeBeyondBorders Charity (C.C. Number 1146044, R.C. Number 07912198).

I report on the accounts of the company for the year ended 30th June 2024 which are set out on pages 15 to 17 of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Alan A Clement

Date

18th December 2024

Fellow of the Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.

Type of Adviser	Name	Address
Legal	Higgs and Sons	3 Waterfront Business Park, Dudley Road, Brierley Hill, West Midlands, DY5 1LX
Independent Examiner	Alan Clements	15 Carleton Road, Great Knowley, Chorley PR6 8TQ
Bankers	HSBC	

Description of the charity's trusts	
Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Company Limited by Guarantee
Trustee selection methods	New Trustees are appointed by the existing Trustees. The existing Trustees have used their personal networks, and advertising through other networks, to seek new trustees with appropriate skills and experience to support the Charity. The Trustees continue to seek new trustees with experience or interest in Cambodia, education, governance and fundraising.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

On appointment a Trustee is provided with an information pack including recently filed annual reports and accounts, the charity's strategic plan, the most recent lessons learned report and is referred to the Charity Commission's guidance – the Essential Trustee. There can be 3-10 Trustees serving at any one time, and at least two meetings will be held each year. In practice the trustees hold 4 meetings per year. One new Trustee was appointed, and two Trustees resigned during the reporting period.

All Trustees give their time freely and no Trustee remuneration was paid during the year. The Charity has a register of interests and a conflict-of-interest policy, and Trustees withdraw from decisions should a conflict of interest arise.

All trustees undertake a basic DBS check

SeeBeyondBorders UK (SBB UK) is part of the SeeBeyondBorders network, supporting the work on the ground in Siem Reap and Battambang where programmes and leadership are located. The broader network, in addition to SBB UK, also comprises SeeBeyondBorders Australia (SBB Australia) and SeeBeyondBorders Ireland (SBB Ireland). Historically, for practical and legal purposes, operations in Cambodia were formally constituted as a 'branch' of SBB Australia (SeeBeyondBorders Cambodia). However, as part of transitioning to being a locally led development organisation, StudyBeyondBorders has been registered in Cambodia as a local non-governmental organisation (LNGO) under Cambodian law. SBBUK is working with its network members to support StudyBeyondBorders as it strengthens its governance and management capacity and takes over the day-to-day programme operations from SeeBeyondBorders Cambodia in the next 6 to 12 months.

The fundraising activities of SeeBeyondBorders UK are coordinated with the activities of SeeBeyondBorders Australia and Ireland supporting the strategic direction and plan of SeeBeyondBorders Cambodia.

The Trustees keep a risk register which is reviewed at least annually.

Summary of the objects of the charity set out in its governing document

For the public benefit to promote the education of people who are in conditions of need, hardship or distress anywhere in the world but principally in developing countries in such ways as the trustees see fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

The prevention or relief of poverty, financial or health related hardship anywhere in the world but principally amongst people in developing countries in such ways as the trustees think fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have determined to focus their efforts on the relief of poverty amongst people in need in Cambodia through education. Addressing the education challenges in Cambodia requires an integrated approach that goes to the root cause of the problems. SeeBeyondBorders UK has decided to support the operations conducted by SeeBeyondBorders in Cambodia as the most effective way to deliver change in Cambodia.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

SeeBeyondBorders Cambodia's strategy is to strengthen project effectiveness rather than focus on quantity. It aims to become an expert in implementing quality teaching and learning in primary education. In addition, it is focussed on capacity building in the community and wider education sector in collaboration with the Ministry of Education, Youth and Sport. This will support the creation of sustainable systemic change within the public-school network.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contributions made by volunteers.

SeeBeyondBorders' vision is Cambodian children empowered by education.

SeeBeyondBorders' mission is to enable quality teaching and learning at school.

SeeBeyondBorders goal is to inspire and empower professional Communities of Practice to lead the positive transformation of Cambodian education.

SeeBeyondBorders UK does not currently make grants to anyone other than to SeeBeyondBorders Cambodia. The Trustees receive reports to confirm the use of the funds transferred to Cambodia against budget, and the effectiveness of the programmes to which these funds have been directed. These reports enable the Trustees to ensure that the funds are utilised to achieve the objects per the governing documents.

Summary of the main achievements of the charity during the year

The Year in Review

SeeBeyondBorders UK like many other small UK charities has had to respond to the increasingly challenging donor market and difficulty in raising unrestricted income by reducing its operating costs through a staffing restructure. Underperformance against our fundraising strategy and targets has triggered the trustees to undertake a strategic review. The review and development of the new strategy for SeeBeyondBorders UK will be concluded early in 2025. SeeBeyondBorders UK is working with the other network members to best understand how the UK can continue to most effectively support SeeBeyondBorders Cambodia as it transfers operations to the new local NGO StudyBeyondBorders Cambodia.

SeeBeyondBorders UK has continued to fund projects being implemented by SeeBeyondBorders Cambodia.

In excess of 4,660 children in 35 schools have benefited directly from the work of SeeBeyondBorders' programmes in Cambodia this year.

Siem Reap Province: Transform Education Programme

A new Transform Education programme was launched in Kralanh and Srei Snam districts in Siem Reap Province, which aims to inspire and empower teachers and school leaders to drive the improvement of teaching and learning through Communities of Practice.

The programme comprises five specialist projects, some of which started implementing activities during the reporting period.

Leadership in Learning Project

The project facilitates school leaders to have opportunities to observe and interact with national and international education sector leaders and to participate in experiences designed to expand their understanding of successful leadership. School leaders, teachers and community members will actively work together to achieve common goals as quality teaching and learning become the priority in school development plans.

Four leadership workshops and three reflective sessions were held with 32 school leaders, using a Community of Practice approach. Capacity-building visits to schools were conducted, where school leaders were assisted in putting their leadership learning into practice.

Teacher Development Centre Project

The centres are re-purposed existing school rooms which are used to host capacity building workshops and training; reflective learning sessions; advocacy events, community gatherings and research collaborations among regional, national, and international educators. The centres have immense potential to drive transformative improvements in the quality of teaching and learning in schools and ultimately elevate the overall standard of education within the community.

Centres have been opened both in the Kralanh and Srei Snam districts, with workshops and community meetings taking place there. The centre in Srei Snam district is fully complete, with further updates and work scheduled for the Kralanh district centre during the next financial year.

Teacher Professional Identity Project

This project is grounded in the evidence that Cambodian teachers are aspirational for themselves and their students. When teachers have the confidence to go beyond the traditional view of teaching and learning, they can develop a dynamic, inquiry-based perception of ‘what makes a good teacher’

“I feel very confident and inspired by the value of lessons from SeeBeyondBorders. I hope we can support other educators in the district, to also improve their capacity and increase learning outcomes for students.” **Chorn Bai: Deputy Director, District Office of Education, Srei Snam**

Maths Teacher Mentoring Project

This project is designed to enable teachers to adopt alternative methods for teaching maths and use them in their classrooms. Ongoing mentoring equips teachers to better respond to their students’ needs, and as they build their skills, they have more enthusiasm and enjoyment for teaching maths.

Literacy Teacher Mentoring Project

Scheduled to begin in November 2024, the Literacy project will focus on improving teachers’ professional knowledge and skills in literacy teaching.

Battambang Province: Quality Teaching Programme

SBBC has implemented the Quality Teaching programme in Ek Phnom District for over ten years. This programme is focused on

developing confident and competent communities of teachers, who are committed to quality teaching, ongoing professional development and developing best practice teaching methodologies.

Under the programme, there are three core projects including Literacy, Educational Technology, and Educational Changemaker projects.

Literacy Project

The programme's overall goal is to support teachers in learning effective teaching methodologies and strategies to enable their students to reach minimum proficiency levels in literacy. Launched in 2017, the Literacy project was implemented in Ek Phnom, supporting 29 teachers to improve their literacy teaching through workshops and classroom mentoring, enabling teachers to use a multiple strategies approach to literacy education, significantly improving learning outcomes for 1,704 children.

This project came to an end in December 2023, with extensive project evaluation carried out until March 2024. When comparing literacy assessment results from control schools to those from schools participating in the Literacy project, the disparity between the percentage of students who achieved Minimum Proficiency Levels is evidence of the impact of SeeBeyondBorders' engagement. In Ek Phnom, the percentage of students in participating schools who achieved Minimum Proficiency Levels for literacy was **1.8 times higher than in control schools**.

Educational Technology Project

This project is focused on effectively embedding technology in classrooms, allowing teachers to create more engaging and interactive learning experiences for students. This has also addressed gaps in student learning by using tailored formative assessment tools and training, resulting in **97% of students** reporting that they enjoy being taught using educational technology in their classrooms.

The EdTech project has trained and supported 52 Cambodian primary school teachers and 24 teacher mentors from 11 schools in Ek Phnom District, Battambang Province, enhancing education for 1,556 children. Within this, 23 literacy teachers have enhanced their skills in utilising technology to engage students in learning and improve their learning outcomes. This year, 29 maths teachers and 24 mentors have embarked on their first year of using EdTech for maths teaching and mentoring.

A new Moodle platform was launched which will serve as a central hub for all digital teaching, mentoring, and continuous professional development resources.

Educational Changemaker Project

Based in Battambang province, this is a two-year course for graduates that enables Cambodian women to develop a toolkit to become future educational leaders. Participants spend time in primary schools in Ek Phnom District, each with a supervising teacher for support. While in classrooms they observe teaching methodologies and effective classroom management.

In March 2023, ten new aspiring leaders started the two-year course. They will complete a master's degree in education, attend workshops to develop leadership skills, teaching methodologies and meet with a variety of inspirational Cambodian women.

"The Educational Changemaker project has provided me with a unique opportunity for personal and professional development, allowing me to contribute to my community. I gained valuable technical skills in teaching numeracy and literacy that are not available elsewhere and I hope to use this knowledge to benefit my community and those around me." **Phalla, Changemaker Cohort 2**

The Professional Identity for Khmer Teachers ("PIKT") Research Project

PIKT is an international collaborative research project conducted over two years by four partners: The National College of Ireland, Ministry of Education, Youth & Sport, Phnom Penh Teacher Education College and SeeBeyondBorders. The research investigates how teachers in Cambodia — specifically in Battambang province — can be enabled to improve their teaching practice and engage in a path of professional development.

First beginning in 2022, through classroom observations and interviews with teachers, data is gathered, to help measure teacher effectiveness and opportunities for improvement of teaching practice in Cambodia. With all the data now gathered, the research team are now focused on effectively collating and preparing to present this data during the next financial period.

Fundraising success

Our UK fundraising team raised £ 81,187 in 2023-24 (£ 116,884 in 2022-23) from the UK, some of which was from new sources of funding.

We are very grateful to all the organisations that have supported SeeBeyondBorders UK over the past year, including: Tula Trust, Marr-Munning Trust, the Coles Medlock Foundation, St James's Place Charitable Foundation, Educational Opportunity Foundation, Education Investor, Be One Percent Foundation, Souter Charitable Trust and the Educational and General Charitable Trust.

SeeBeyondBorders UK has also been supported by many generous individuals and groups including the Tonbridge Rotary Club, Rob Buchan, Emily Benton, Colin Baxter, Alan Roberts, Susan McDonald, Peter Reynolds, Paul Seyde, Claire Stagg and many others through our Global Giving page and the Big Give Christmas Campaign.

Brief statement of the charity's policy on reserves

SeeBeyondBorders UK has a policy that advises reserves are maintained to meet expected operational expenses for six months.

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity is entirely reliant upon donations, grants and income generated from fundraising.

The Trustees are particularly grateful for the voluntary support provided by our Accountant and our Independent Examiner, and we would like to thank them for all their hard work.

Expenditure has been directed specifically to the programmes or to the development of our brand and expertise in the fundraising arena.

Financial Statements for the year ended 30 June 2024**Trustees Responsibilities in relation to the financial statements**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards. The law applicable to charities in England and Wales required the Trustees to give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including income and expenditure of the Trust for that period.

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles of 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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees have carried out these responsibilities for the year ending 30th. June 2023 to the best of their ability.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature	<i>MHM Walton</i>	<i>C. A. Abel</i>
Full name(s)	MICHAEL HUGH POWYS WALTON	CAROLINE ANNE ABEL
Position (eg Secretary, Chair etc)	CHAIR OF THE BOARD OF TRUSTEES.	TRUSTEE
Date	11 / 12 / 24	11th Dec 2024

Statement of Financial Activities (including summary income and expenditure account)
For the year ended 30 June 2024

		2024	2024	2024	2023
	Note	Unrestricted funds	Restricted income funds	Total funds	Total Funds
		£	£	£	£
Income					
Donations and legacies		20,285	60,902	81,187	116,884
	3	20,285	60,902	81,187	116,884
Expenditure					
Raising funds		25,403	-	25,403	39,735
Charitable activities		59,133	-	59,133	81,947
Other – exchange loss/(gain)		533	-	533	532
	4	85,069	-	85,069	122,214
Net income/(expenditure) before and after tax		(64,784)	60,902	(3,882)	(5,330)
Net movement in funds		(64,784)	60,902	(3,882)	(5,330)
Reconciliation of funds					
Total funds brought forward		(30,587)	82,818	52,231	57,561
Total funds carried forward		(96,371)	143,720	47,349	52,231

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities.

Balance Sheet**As at 30 June 2024**

		2024	2024	2024	2023
	Note	Unrestricted funds	Restricted income funds	Total funds	Total funds
Current Assets					
Debtors and prepayments	8	715	-	715	614
Cash at bank and in hand		48,928	8,706	57,634	52,518
		49,643	8,706	58,349	53,131
Creditors: amounts falling due					
within one year	9/10	10,000	-	10,000	899
		10,000	-	10,000	899
Net current assets		39,643	8,706	48,350	52,231
Total assets less current liabilities		39,643	8,706	48,350	52,231
Net Assets		39,643	8,706	48,350	52,231
Funds of the Charity					
Restricted income funds		-	5,905	5,905	2,672
Unrestricted funds		(9,787)	-	(9,787)	(8,002)
Total funds carried forward	11	(9,787)	5,905	(3,882)	(5,330)

The company was entitled to 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 section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with 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.

Signed:

MM Walker

Date:

11/12/24

Trustee

Signed:

C.A. Abel

Date:

11th Dec 2024

Trustee

Notes to the Accounts
Year ended 30 June 2024

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SeeBeyondBorders UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

SeeBeyondBorders UK was holding unrestricted cash reserves of £42,851 which is considered adequate to cover the ongoing local costs of the organisation for the next 6 months and on that basis the charity is a going concern.

c) There have been no changes to accounting policy during the year.

d) There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP FRS 102 or FRS 102.

e) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 is not deferred.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income received in advance of provision of a specified project is deferred until the criteria for income recognition are met (see note 10).

f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised and more information about their contribution is shown in the Trustees Report.

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.

g) 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.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular projects or programmes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of employing staff to fundraise and associated costs.
 - Expenditure on charitable activities includes the funds sent to SeeBeyondBorders in Cambodia to further the purposes of the charity.
 - Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, non-programme and project related personnel, legal and governance costs which support the running of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on a proportional basis.

k) Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows: Computer equipment – 3 years

l) 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.

m) 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.

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

o) Pensions

Employees are entitled to join the defined contribution pension scheme operated by NEST (National Employment Savings Trust). New employees are automatically enrolled in the money purchase scheme unless they have exercised their right to opt out of scheme membership. Members joining the scheme contract directly with NEST. SeeBeyondBorders UK makes the statutory employer contribution and acts as agent in collecting and paying over employee contributions. The contributions made for the accounting period are treated as an expense and were £589 (2023 - £841).

2 Legal status of the Company

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income

	2024	2024	2024	2023
	Unrestricted funds	Restricted income funds	Total funds	Total Funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	18,246	57,523	75,769	98,061
Gift Aid	2,063	3,403	5,466	18,823
General grants provided by other charities	(24)	-	(24)	-
Total Income	20,285	60,926	81,187	116,884

The figure for Donations and gifts includes £500 to reflect the value of the Independent Examination which was kindly provided as a gift in kind. This amount has also been included as an expense in support costs and allocated accordingly.

Restricted income received (Note 3 continued)

	<u>2024</u>	<u>2023</u>
Crowdfunding - Global Giving	326	699
The Big Give	27,016	26,798
DFID (UK Aid)	-	11,688
Souter Charitable Trust	3,000	
Marrs Manning Trust	10,000	
BFSS	9,422	
Tonbridge Rotary	1,016	
Eva Reckitt Trust Fund	-	1,000
St James's Place Foundation	2,500	2,500
Total restricted income received during the year		
Deferred income brought forward	-	36,671
Donations relating to programmes in following year treated as deferred income	-	-
Restricted Income	60,926	79,356

4 Analysis of Expenditure

	2024	2024	2024	2023
	Unrestricted funds	Restricted income funds	Total funds	Total funds
	£	£	£	£
Expenditure on raising funds				
Fundraising costs: UK	24,488	-	24,488	37,175
Support costs	916	-	916	2,560
	25,404	-	25,404	39,735
Expenditure on charitable activities				
Donations to SeeBeyondBorders Australia *	-	54,997	54,997	80,052
Support costs	4,136	-	4,136	1,895
	4,136	54,997	59,133	81,947
Exchange (gain)	533	-	533	532
Total Expenditure	30,073	54,997	85,069	122,214

*Donations to SeeBeyondBorders Australia's operations in Cambodia to fund education programmes. Details of these programmes can be seen in our Annual Report.

Support costs (Consultancy, subscriptions, bank fees etc.) have been directly allocated between charitable activities and fundraising costs where possible.

5 Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Auditor's remuneration: Independent Examiner's fee **	500	500

** Donation in kind

6 Staff Costs

	2024	2023
	£	£
Salaries and wages	23,399	35,777
Social security costs	-	-
Pension costs	589	841
Total staff costs	23,988	36,618

No employee received benefits (excluding employer pension costs) of more than £60,000 for the reporting period.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer who is paid by SeeBeyondBorders Australia. Total employee benefits of the key management personnel of the Trust were 2024: Nil (2023: Nil).

The key management personnel of the SeeBeyondBorder UK comprise the trustees and the Chief Executive Officer who is paid by SeeBeyondBorders Australia. Total employee benefits of the key management personnel of the Trust were 2024: Nil (2023: Nil).

7 Staff Numbers

Average headcount in the year	2024	2023
Fundraising UK	1	1
Total	1	1

8 Debtors and prepayments

	2024	2024	2024	2023
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Prepayments and accrued income	-	715	715	614
Other Debtors	-	-	-	-
SeeBeyondBorders Australia	-	-	-	-
Donations in advance	-	-	-	-
Total	-	715	715	614

9 Creditors and accruals

Amounts falling due within one year	2024	2024	2024	2023
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Deferred Income (Note 10)	-	-	-	-
Accounts payable	-	-	-	-
Other creditors – PAYE	-	-	-	364
Other creditors – National Insurance	-	(0.03)	-	536
Total	-	(0.03)	-	899

10 Deferred Income

Movement in deferred income account	2024	2024	2024	2023
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Balance at start of reporting period	-	-	-	-
Amounts added in current period	10,000	-	10,000	-
Amounts released to income from previous periods	-	-	-	-
Balance at the end of reporting period	10,000	-	10,000	-

11 Analysis of charitable funds

Current period	2023	2024	2024	2024	2024	2024
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	(32,288)	20,285	(84,536)		(533)	(97,072)
Restricted	84,519	60,902		-	-	145,421
Total funds as per Balance Sheet	52,231	80,687	(84,536)	-	533	48,350

Previous period	2022	2023	2023	2023	2023	2023
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	56,266	37,027	(121,682)	-	(3,899)	(32,288)
Restricted	1,295	79,857	-	-	3,367	84,519
Total funds as per Balance Sheet	57,561	116,884	(121,682)	-	(532)	52,231

14 Transactions with trustees and related parties

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

For the financial year 2023-24, aggregate donations from related parties (the charity's trustees) without any conditions attached to help meet the charity's operational costs and also for the furtherance of the charity's objects totalled £10,313 inclusive of gift aid (2022-23 - £15,625).

Accounts



SEEBEYONDBORDERS UK
(Company Limited by Guarantee)

Registered Charity Number 1146044
Registered Company Number 07912198

Financial Statements for
the year ended 30 June 2023

Charity Name	SeeBeyondBorders UK
Company Registration Number	07912198
Registered charity number (if any)	1146044
Charity's principal address	31 Sistova Road
	London
	SW12 9QR

Report of the Trustees for the Year Ended 30 June 2023

The Trustees present their annual trustees report and financial statements for the year ended 30 June 2023. The financial statements have been prepared in accordance with accounting policies and comply with the Trusts governing document, the Charities Act 2011 and the Statements of Recommended Practice applicable.

Names of the charity trustees who manage the charity during the full period unless otherwise stated	
	Trustee name
1	Michael Hugh Powys Walton (Chairman) (appointed 27.04.2023)
2	Robert Edward William Buchan (resigned 26.04.2023)
3	Robyn Knox
4	Caroline Anne Abel
5	Sokphea Young (appointed 01.10.2022)
6	Jayne Crow (resigned 31.01.2023)
7	April Yee
8	James Oliver Neill
9	Katharine Emma Bakhle
10	Nicola Jemma Taylor (appointed 27.04.2023)

It is considered that the Trustees and any others who could be understood to be 'managers' in the activities and affairs of the charity - as defined in Schedule 6 of the Finance Act - have completed declarations confirming that they are 'fit and proper' persons under the terms of the Finance Act 2010.

The Trustees, having regard to the Public Benefit guidance published by the Charity Commission, in accordance with Section 17 of the Charities Act 2011, consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in the same Act.

Limited Liability

The liability of Members is limited.

Guarantee

Every Member promises, if the Charity is dissolved while he/she remains a Member or within one year after he/she ceases to be a member, to pay up to £1

towards:

- payment of those debts and liabilities of the Charity incurred before he/she ceased to be a Member;
- payment of the costs, charges, and expenses of winding up; and
- the adjustment of rights of contributors among themselves.

Independent Examiner's Report to the Trustees of SeeBeyondBorders Charity (C.C. Number 1146044, R.C. Number 07912198).

I report on the accounts of the company for the year ended 30th June 2023, which are set out on pages to of this Report.

Respective responsibilities of trustees and examiner.

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed Alan A Clement

Date 25th Nov. 2023

Fellow of the Association of Charity Independent Examiners.

Address 15 Carleton Road, Great Knowley, Chorley PR6 8TQ.

Type of Adviser	Name	Address
Legal	Higgs and Sons	3 Waterfront Business Park, Dudley Road, Brierley Hill, West Midlands, DY5 1LX
Independent Examiner	Alan Clements	15 Carleton Road, Great Knowley, Chorley PR6 8TQ
Bankers	HSBC	

Description of the charity's trusts	
Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Company Limited by Guarantee
Trustee selection methods	New Trustees are appointed by the existing Trustees. The existing Trustees have used their personal networks, and advertising through other networks, to seek new trustees with appropriate skills and experience to support the Charity. The Trustees continue to seek new trustees with experience or interest in Cambodia, education, governance and fundraising.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

On appointment a Trustee is provided with an information pack including recently filed annual reports and accounts, the charity's strategic plan, the most recent lessons learned report and is referred to the Charity Commission's guidance – the Essential Trustee. There can be 3-10 Trustees serving at any one time, and at least two meetings will be held each year. In practice the trustees hold 4 meetings per year. A chair and one new Trustee was appointed during the reporting period.

All Trustees give their time freely and no Trustee remuneration was paid during the year. The Charity has a register of interests and a conflict of interest policy and Trustees withdraw from decisions should a conflict of interest arise.

All trustees undertake a basic DBS check.

SeeBeyondBorders UK is part of the SeeBeyondBorders network, supporting the work on the ground in Siem Reap and Battambang where programmes and leadership are located. The broader network, in addition to SBB UK, also comprises SeeBeyondBorders Australia (SBB Australia) and SeeBeyondBorders Ireland (SBB Ireland). Historically, for practical and legal purposes, operations in Cambodia were formally constituted as a 'branch' of SBB Australia; however, as part of transitioning to being a locally led development organisation with localisation over the next eighteen months, SeeBeyondBorders Cambodia (SBB Cambodia) will be constituted as a full local non-governmental organisation (LNGO) under Cambodian law playing a leadership role, supported by the network members.

The fundraising activities of SeeBeyondBorders UK are coordinated with the activities of SeeBeyondBorders Australia and Ireland supporting the strategic direction and plan of SeeBeyondBorders Cambodia. There is currently an MoU between SBBUK and SBB Australia and this stands until the localisation process is completed.

The Trustees keep a risk register which is reviewed at least annually.

Summary of the objects of the charity set out in its governing document.

For the public benefit to promote the education of people who are in conditions of need, hardship or distress anywhere in the world but principally in developing countries in such ways as the trustees see fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

‘The prevention or relief of poverty, financial or health related hardship anywhere in the world but principally amongst people in developing countries in such ways as the trustees think fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.’

Statement of the charity’s policy on reserves

At present the Trustees of SeeBeyondBorders aim to ensure the company holds enough cash on demand to meet expected operational expenses for at least 6 months, excluding the potential impact of extreme circumstances that cannot be reasonably predicted. Cash flow requirements are regularly reviewed to ensure SeeBeyondBorders UK maximise the return on cash held. This reserves level is regularly reviewed, taking into account the following factors: -

- The need for reserves in the first place, after considering any changes in the operating environment, the risks the organisation faces or its activities.
- The level of reserves needed, taking into account expected levels of future income and expenses, future plans and need and the economic climate.
- Situations in which reserves are expected to be drawn upon.
- How to build up and maintain the required level of reserves.
- How to manage the funds being held.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have determined to focus their efforts on the relief of poverty amongst people in need in Cambodia through education. Addressing the education challenges in Cambodia requires an integrated approach that goes to the root cause of the problems. SeeBeyondBorders UK has decided to support the operations conducted by SeeBeyondBorders in Cambodia as the most effective way to deliver change in Cambodia.

SBB Cambodia's strategy is to strengthen project effectiveness rather than focusing on quantity. It aims to become an expert in implementing quality teaching and learning in primary education. In addition, it is focussed on capacity building in the community and wider education sector in collaboration with the Ministry of Education, Youth and Sport. This will support the creation of sustainable systemic change within the public-school network.

Quality Teaching Programme

The Quality Teaching programme develops confident and competent communities of teachers committed to quality teaching and ongoing professional development. Our team works with Cambodian teachers developing best practice teaching methodologies, In order to improve their skills. However, teachers need more than just workshops, they need ongoing support to ensure that they are putting their learning into practice. In order to support this, SBB Cambodia trains existing teachers to become mentors, so that they can guide fellow teachers to improve their performance.

Under the Quality Teaching Programme, there are three projects: Literacy, Educational Technology and Educational Changemakers .

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contributions made by volunteers.

SeeBeyondBorders' vision is to empower a generation of Cambodian children through education so that they have choices, free from the social deprivation faced by so many today.

SeeBeyondBorders' mission is to provide the best possible start in early grade education through access to quality teaching and learning at school.

SeeBeyondBorders UK does not currently make grants to anyone other than to SeeBeyondBorders Cambodia. The Trustees receive reports to confirm the use of the funds transferred to Cambodia against budget, and the effectiveness of the programmes to which these funds have been directed. These reports enable the Trustees to ensure that the funds are utilised to achieve the objects per the governing documents.

Summary of the main achievements of the charity during the year

The Year in Review

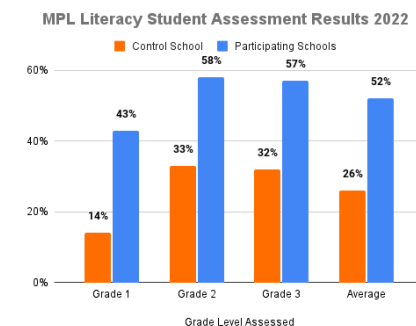
SeeBeyondBorders UK has continued to partially fund projects being implemented by SeeBeyondBorders Cambodia in line with SeeBeyondBorders strategy and operational plan. SeeBeyondBorders Ireland and Australia also fund and support these projects.

SeeBeyondBorders Cambodia (SBB Cambodia) runs interconnected programmes in the Battambang District of Ek Phnom. Throughout this reporting period, the situation remained positive, with schools remaining open and children eager to learn. In excess of 3,700 children in 27 schools have benefited directly from the work of SeeBeyondBorders' programmes in Cambodia this year.

Literacy Project

The goal of the Literacy Project is to improve the professional knowledge, practice and engagement of teachers teaching literacy. More importantly, it aims to help children reach minimum proficiency levels in literacy, appropriate to their grades. This year, six workshops were conducted, with a focus on peer mentoring, classroom culture and assessment for learning. Four community meetings also took place, allowing families to learn more about their children's education, and ask any question they may have.

The Literacy Project has been active in Ek Phnom district for five years, with collaboration between the District Office of Education and five primary schools. Results from data collected over the past year, show students within SBB Cambodia's participating schools, perform twice as well in Literacy. Over 50% of students assessed reached Minimum Proficiency Level in comparison to only 26% in control schools.



Many children in SBB Cambodia's programmes can read and write effectively and independently through consistent practice and a variety of teaching techniques. Teachers are also supported to use a variety of assessment techniques, to identify different areas of weakness and effectively support individual students to improve.

Educational Technology Project

Two years ago, SBB Cambodia launched its new Educational Technology Project in a rural primary school in Ek Phnom District. After a successful pilot project, the project has continued to expand, now providing 52 teachers and 27 mentors with access to technology. The project aims to build teaching capacity through the use of educational technology and digital resources. Teachers are provided with a tablet and a range of digital resources and lesson plans which they access through a learning management system called Moodle. Teachers display this content to the children in their class using a portable projector. The use of this technology allows SBB Cambodia to provide better quality, more sustainable and environmentally friendly resources to teachers.

A focus of the Educational Technology Project has been to create a digital resource bank shared between all teachers, which to date holds over 550 digital teaching resources. This allows educational technology to support other SBB Cambodia projects with resources for Literacy, Maths and Mentoring. This includes teaching and assessment resources for both Literacy and Maths, manuals, monitoring, evaluation and assessment forms. Through this, access to teaching materials is quicker and easier, allowing teachers to focus more on student learning than preparing resources.

Throughout this reporting period, thirteen workshops have been delivered to teachers, in addition to continued support and guidance throughout the year. A notable improvement in teacher competency has been observed with 80% of teachers within the project reaching Level 2 - Competent level in educational technology skills. In early 2023, digital resources to teach maths were developed and provided to teachers along with workshops on how to use these effectively. These maths teaching resources are the first of their kind to be developed in Cambodia, and the aim is to find a way of sharing these more widely in the future, impacting teachers across Cambodia.

"Technology can be a powerful tool for learning, and I am glad to see teachers using it in innovative ways to create a more engaging and interactive learning environment for children."

Lon Borey, Educational Technology Project Manager.

Educational Changemaker Project

Two years ago, SBB Cambodia started its Educational Changemaker Graduate Project. The project supports the Changemakers to complete a Masters degree in Education and at the same time complete a training programme with SBB Cambodia. This innovative

project aligns with SDG 5 Gender Equality. Based in Battambang province, this is a two-year graduate course that enables Cambodian women to develop a toolkit to become future educational leaders. Changemakers passionate about making a difference in education within a supportive community, are given the opportunity to pursue this, within an environment that recognises the intrinsic value of women in leadership.

As part of the Changemaker project, participants spend time in primary schools in Ek Phnom District, each with a supervising teacher for support. While in classrooms, the Changemakers observe teaching methodologies and effective classroom management. They then gradually support the teacher more, leading lessons until they are able to independently teach a full week of lessons.

In January 2023, Cohort 1 of the Educational Changemaker Project completed their 2 year course. All participants successfully graduated, with everyone having accepted positions in education with charitable organisations in Cambodia since then. We look forward to continuing to watch their journey as they strive to make positive change in educational leadership in Cambodia.

"The participants in Educational Changemakers Cohort 1 have demonstrated incredible transformation in their teaching skills, confidence and critical thinking, particularly in challenging traditional perspectives on women."

Phan Sreyphet, Educational Changemaker Project Manager

In March 2023, Cohort 2 of the Changemaker Project began, welcoming 10 new aspiring leaders to the course. Over the next two years, they will complete a Master's Degree in Education, attend workshops to develop leadership skills, teaching methodologies and meet with a variety of inspirational Cambodian women. Upon completion of the two-year project, they are equipped with the skills and knowledge required to develop a successful career in the education sector.

Embedding Mentoring Project

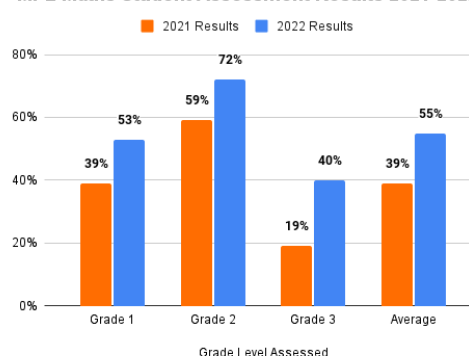
Over the past two years, the Embedding Mentoring Project has been implemented in 27 schools throughout the Ek Phnom District. The project focuses on supporting the District Office of Education (DOE) in Ek Phnom to take ownership of the SBB Cambodia's maths mentoring programme. During this reporting period four workshops were provided, focusing on a variety of maths teaching techniques and how to effectively support teachers in delivering these.

The work on mentoring has been a key focus for SBB Cambodia for a number of years and has received consistently positive feedback throughout. Throughout this period, over 100 teachers have been

directly supported by 34 mentors and 14 master mentors. This has improved learning for tens of thousands of children and will continue to be implemented going forward. The project operated in 27 schools in total.

This support system and focus on effective teaching methodologies for maths have significantly improved the quality of student learning. Data collected throughout the period of implementation of the Embedding Mentoring Project in Ek Phnom, shows students make a notable improvement over a single academic year. The table below demonstrates across all Grade levels, the number of students achieving Minimum Proficiency Levels increases dramatically. On 23 March 2023, the implementation of the Embedding Mentoring Project came to a close.

MPL Maths Student Assessment Results 2021-2022



Systemic Capabilities

To ensure the sustainability of its interventions, SBB Cambodia is continuing to build its relationship with the Ministry of Education, Youth and Sport services at district, provincial and national levels. It identifies opportunities for collaboration and work with the Ministry providing assistance and support throughout, contributing to the sustainable and systemic development of the Cambodian education system. The importance of supporting Cambodian-led educational change for Cambodian teachers and children cannot be underestimated.

During this reporting period SBB Cambodia met with Ministry leaders in Phnom Penh in December to learn how SBB Cambodia can best shape its programmes to add value in the achievement of the Ministry's reform agenda. In January Chea Vannak Deputy Director of the Primary Education Department visited SBB Cambodia's work in schools in Battambang. In April Country Manager Blung Phath met with District Governor of Ek Phnom to discuss future collaborations.



Community Engagement

SBB Cambodia works alongside teachers, families and communities to develop a shared understanding of child well-being and safety, identifying ways to keep children safe and build mutual accountability. Furthermore SBB Cambodia looks to engage parents and grandparents in the education process and to advocate for education. It supports teachers to develop their skill sets for managing large classes, whilst promoting inclusivity and placing child wellbeing at the centre of the learning process. During this reporting period community meetings were held in March in relevant schools to promote parental engagement in literacy. This was followed by a 'Literacy Inspires Community' Festival in June with parents and grandparents in attendance from 5 schools.

Fundraising success

Our UK fundraising team raised £116,884 in 2022-23 (£122,202 in 2021-22) from the UK , some of which was from new sources of funding.

We are very grateful to all the organisations that have supported SeeBeyondBorders UK over the past year, including: Tula Trust, Marr-Munning trust, the Coles Medlock Foundation, Eva Reckitt Trust Fund, Ernest Ingham Charitable Trust, St James's Place Charitable Foundation, Allen & Overy, Souter Charitable Trust and the Educational and General Charitable Trust.

SeeBeyondBorders UK have also been supported by many generous individuals and groups including Rob Buchan; Alan Roberts; Susan McDonald; Peter Reynolds; Mark and Kathryn Siggers; Claire Weinert Aplin; Paul Seyde; Colin Baxter, David Foodey, Chinese International School in Manila, the Education Investors and many others through our Global Giving page and the Big Give Christmas Campaign.

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity is entirely reliant upon donations, grants and income generated from fundraising.

The Trustees are particularly grateful for the voluntary support provided by our Accountant and our Independent Examiner, and we would like to thank them for all their hard work.

Expenditure has been directed specifically to the programmes or to the development of our brand and expertise in the fundraising arena.

Financial Statements for the year ended 30 June 2023

Trustees Responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards. The law applicable to charities in England and Wales required the Trustees to give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including income and expenditure of the Trust for that period.

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles of 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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees have carried out these responsibilities for the year ending 30th. June 2023 to the best of their ability.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	MHP Walton	C.A. Abel
Full name(s)	MICHAEL WALTON	CAROLINE ANNE ABEL
Position (eg Secretary, Chair etc)	CHAIR OF THE BOARD OF TRUSTEES	TRUSTEE
Date	6/11/23	7/11/2023

Statement of Financial Activities (including summary income and expenditure account)
For the year ended 30 June 2023

		2023	2023	2023	2022
	Note	Unrestricted funds	Restricted income funds	Total funds	Total Funds
		£	£	£	£
Income					
Donations and legacies		37,527	79,356	116,884	122,202
	3	37,527	79,356	116,884	122,202
Expenditure					
Raising funds		39,735	-	39,735	12,506
Charitable activities		81,947	-	81,947	107,106
Other – exchange loss/(gain)		3,899	(3,367)	532	(548)
	4	125,581	(3,367)	122,214	119,064
Net income/(expenditure) before and after tax		(88,554)	83,224	(5,330)	3,138
Net movement in funds		(88,554)	83,224	(5,330)	3,138
Reconciliation of funds					
Total funds brought forward		57,967	(406)	57,561	54,423
Total funds carried forward		(30,587)	82,818	52,231	57,561

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities.

Balance Sheet**As at 30 June 2023**

		2023	2023	2023	2022
	Note	Unrestricted funds	Restricted income funds	Total funds	Total funds
Current Assets					
Debtors and prepayments	8	614	-	614	40,937
Cash at bank and in hand		49,420	3,097	52,518	126,824
		50,034	3,097	53,131	167,761
Creditors: amounts falling due					
within one year	9/10	899	-	899	110,200
		899	-	899	110,200
Net current assets		49,134	3,097	52,231	57,561
Total assets less current liabilities		49,134	3,097	52,231	57,561
Net Assets		49,134	3,097	52,231	57,561
Funds of the Charity					
Restricted income funds		-	2,672	2,672	2,266
Unrestricted funds		(8,002)	-	(8,002)	49,965
Total funds carried forward	11	(8,002)	2,672	(5,330)	52,231

The company was entitled to 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 section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with 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.

Signed: *MHM Jellman*

Date: *6/11/23*

Trustee

Signed: *C. A. Abel*

Date: *7/11/2023*

Trustee

Notes to the Accounts
Year ended 30 June 2023

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SeeBeyondBorders UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

SeeBeyondBorders UK was holding unrestricted cash reserves of £49,420 which is considered adequate to cover the ongoing local costs of the organisation for the next 6 months and on that basis the charity is a going concern.

c) There have been no changes to accounting policy during the year.

d) There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP FRS 102 or FRS 102.

e) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 is not deferred.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income received in advance of provision of a specified project is deferred until the criteria for income recognition are met (see note 10).

f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised and more information about their contribution is shown in the Trustees Report.

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.

g) 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.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular projects or programmes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of employing staff to fundraise and associated costs.
 - Expenditure on charitable activities includes the funds sent to SeeBeyondBorders in Cambodia to further the purposes of the charity.
 - Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, non-programme and project related personnel, legal and governance costs which support the running of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on a proportional basis.

k) Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows: Computer equipment – 3 years

l) 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.

m) 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.

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

o) Pensions

Employees are entitled to join the defined contribution pension scheme operated by NEST (National Employment Savings Trust). New employees are automatically enrolled in the money purchase scheme unless they have exercised their right to opt out of scheme membership. Members joining the scheme contract directly with NEST. SeeBeyondBorders UK makes the statutory employer contribution and acts as agent in collecting and paying over employee contributions. The contributions made for the accounting period are treated as an expense and were £841 (2022 - £562).

2 Legal status of the Company

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income

	2023	2023	2023	2022
	Unrestricted	Restricted	Total funds	Total Funds
	funds	income funds		
	£	£	£	£
Donations and legacies:				
Donations and gifts	34,402	63,658	98,061	116,463
Gift Aid	3,125	15,698	18,823	4,689
General grants provided by other charities	-	-	-	1,050
Total Income	37,527	79,356	116,884	122,202

The figure for Donations and gifts includes £500 to reflect the value of the Independent Examination which was kindly provided as a gift in kind. This amount has also been included as an expense in support costs and allocated accordingly.

Restricted income received (Note 3 continued)

	<u>2023</u>	<u>2022</u>
Crowdfunding - Global Giving	699	759
The Big Give	26,798	16,478
DFID (UK Aid)	11,688	22,623
Souter Charitable Trust		2,000
Marrs Manning Trust		23,341
Tula Trust		2,000
Coles Medlock		6,962
Allen & Overy		50,000
Tonbridge Rotary		1,000
Eva Reckitt Trust Fund	1,000	
St James's Place Foundation	2,500	
Total restricted income received during the year		125,162
Deferred income brought forward	36,671	17,184
Donations relating to programmes in following year treated as deferred income	-	(36,671)
Restricted Income	79,356	105,676

4 Analysis of Expenditure

	2023	2023	2023	2022
	Unrestricted funds	Restricted income funds	Total funds	Total funds
	£	£	£	£
Expenditure on raising funds				
Fundraising costs: UK	37,175	-	37,175	10,313
Support costs	2,560	-	2,560	2,193
	39,735	-	39,735	12,506
Expenditure on charitable activities				
Donations to SeeBeyondBorders Australia *	-	80,052	80,052	105,119
Support costs	1,895	-	1,895	1,987
	1,895	80,052	81,947	107,106
Exchange (gain)	3,899	(3,367)	532	(548)
Total Expenditure	45,529	76,685	122,214	119,064

*Donations to SeeBeyondBorders Australia's operations in Cambodia to fund education programmes. Details of these programmes can be seen in our Annual Report.

Support costs (Consultancy, subscriptions, bank fees etc.) have been directly allocated between charitable activities and fundraising costs where possible.

5 Net income/(expenditure) for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	-	25
Auditor's remuneration: Independent Examiner's fee **	500	500

 ** Donation in kind
6 Staff Costs

	2023	2022
	£	£
Salaries and wages	35,777	9,935
Social security costs	-	-
Pension costs	841	562
Total staff costs	36,618	10,497

No employee received benefits (excluding employer pension costs) of more than £60,000 for the reporting period.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer (CEO). The CEO of SeeBeyondBorders UK is paid by SeeBeyondBorders UK. Total employee benefits of the key management personnel of the Trust were 2023: Nil (2022: Nil).

In the financial year 2021-22 SeeBeyondBorders Australia supported fundraising costs of SeeBeyondBorders UK by paying 50% of the salary costs of the UK Country Manager for fundraising services provided.

In the financial year 2022-23 SeeBeyondBorders Australia provided no supporting funds towards the costs of SeeBeyondBorders UK.

7 Staff Numbers

Average headcount in the year	2023	2022
Fundraising UK	1	1
Total	1	1

8 Debtors and prepayments

	2023	2023	2023	2022
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Prepayments and accrued income	-	614	614	437
Other Debtors				
SeeBeyondBorders Australia	-	-	-	15,500
Donations in advance	-	-	-	25,000
Total	-	614	614	40,937

9 Creditors and accruals

Amounts falling due within one year	2023	2023	2023	2022
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Deferred Income (Note 10)	-	-	-	36,671
Accounts payable	-	-	-	73,529
Other creditors – PAYE	-	364	364	-
Other creditors – National Insurance	-	536	536	-
Total	-	899	899	110,200

10 Deferred Income

There is no grant income received in advance for projects that are planned to be completed during 2023-24.

Movement in deferred income account	2023	2023	2023	2022
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Balance at start of reporting period	-	-	-	17,184
Amounts added in current period	-	-	-	36,671
Amounts released to income from previous periods	-	-	-	(17,184)
Balance at the end of reporting period	-	-	-	36,671

11 Analysis of charitable funds

Current period	2022	2023	2023	2023	2023	2023
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	56,266	37,027	(121,682)	-	(3,899)	(32,288)
Restricted	1,295	79,857	-	-	3,367	84,519
Total funds as per Balance Sheet	57,561	116,884	(122,182)	-	(532)	52,231

Previous period	2021	2022	2022	2022	2022	2022
	Fund	Income	Expenditure	Transfers	Gains	Fund
	balances				and	balances
	brought				losses	carried
	forward					forward
	£	£	£	£	£	£
Unrestricted	50,548	16,526	(14,456)	-	5,349	57,967
Restricted	3,875	105,676	(105,156)	-	(4,801)	(406)
Total funds as per	54,423	122,202	(119,612)	-	548	57,561
Balance Sheet						

12 Transactions with trustees and related parties

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

For the financial year 2022 -23, aggregate donations from related parties (the charity's trustees) without any conditions attached to help meet the charity's operational costs and also for the furtherance of the charity's objects totalled £15,625 inclusive of gift aid (2021-22 - £10,520).

Accounts



SEEBEYONDBORDERS UK
(Company Limited by Guarantee)

Registered Charity Number 1146044
Registered Company Number 07912198

Financial Statements for
the year ended 30 June 2022

Charity Name	SeeBeyondBorders UK
Company Registration Number	07912198
Registered charity number (if any)	1146044
Charity's principal address	31 Sistova Road
	London
	SW12 9QR

Report of the Trustees for the Year Ended 30 June 2022

The Trustees present their annual trustees report and financial statements for the year ended 30 June 2022. The financial statements have been prepared in accordance with accounting policies and comply with the Trusts governing document, the Charities Act 2011 and the Statements of Recommended Practice applicable.

Names of the charity trustees who manage the charity during the full period unless otherwise stated	
	Trustee name
1	Christopher Andrew Eric Studd (Chairman) (resigned 05.07.2022)
2	Robert Edward William Buchan
3	Robyn Knox
4	Caroline Anne Abel
5	Brenda Lillian Gosling (resigned 19.04.2022)
6	Jayne Crow
7	April Yee
8	James Oliver Neill
9	Katharine Emma Bakhle

Type of Adviser	Name	Address
Legal	Higgs and Sons	3 Waterfront Business Park, Dudley Road, Brierley Hill, West Midlands, DY5 1LX
Independent Examiner	Jasmine Jeffers	34 Clarence Road, Wallasey, CH44 9ET
Bankers	HSBC	

Description of the charity's trusts	
Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Company Limited by Guarantee
Trustee selection methods	New Trustees are appointed by the existing Trustees. The existing Trustees have used their personal networks, and advertising through other networks, to seek new trustees with appropriate skills and experience to support the Charity. The Trustees continue to seek new trustees with experience or interest in Cambodia, education, governance and fundraising.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

On appointment a Trustee is provided with an information pack including recently filed annual reports and accounts, the charity's strategic plan, the most recent lessons learned report and is referred to the Charity Commission's guidance – the Essential Trustee. There can be 3-10 Trustees serving at any one time, and at least two meetings will be held each year. In practice the trustees hold 4 meetings per year.

All Trustees give their time freely and no Trustee remuneration was paid during the year. The Charity has a register of interests and a conflict of interest policy and Trustees withdraw from decisions should a conflict of interest arise.

The fundraising activities of SeeBeyondBorders UK are coordinated with the activities of SeeBeyondBorders Australia. Currently all monies raised are used to support SeeBeyondBorders Australia's operations in Cambodia subject to the discretion of the Trustees.

Development Policy and approach to project activity is agreed between SeeBeyondBorders UK and SeeBeyondBorders Australia working together. These arrangements are governed by a Memorandum of Understanding but are not subject to any legally binding obligations.

The Memorandum of Understanding between SeeBeyondBorders UK and SeeBeyondBorders Australia was updated in July 2018 and is kept under review to ensure clarity of roles and responsibilities.

The Trustees keep a risk register which is reviewed at least annually.

Summary of the objects of the charity set out in its governing document

For the public benefit to promote the education of people who are in conditions of need, hardship or distress anywhere in the world but principally in developing countries in such ways as the trustees see fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

The prevention or relief of poverty, financial or health related hardship anywhere in the world but principally amongst people in developing countries in such ways as the trustees think fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have determined to focus their efforts on the relief of poverty amongst people in need in Cambodia through education. Addressing the education challenges in Cambodia requires an integrated approach that goes to the root cause of the problems. SeeBeyondBorders UK has decided to support the operations conducted by SeeBeyondBorders in Cambodia as the most effective way to deliver change in Cambodia.

SeeBeyondBorders strategy is to strengthen project effectiveness rather than focusing on quantity. Its aim is to implement quality teaching and learning in primary education. In addition, it is focussed on capacity building in the community and wider education sector in collaboration with the Ministry of Education, Youth and Sport. This will support the creation of sustainable systemic change within the public-school network. The five values of changemaker, competency, integrity, courage and respect are at the heart of everything that SeeBeyondBorders does.

The SeeBeyondBorders projects have been designed to complement each other and work together to achieve SeeBeyondBorders' ultimate goal of providing access to quality teaching and learning at school.

Quality Teaching Programme

The Quality Teaching Focus Area develops confident and competent communities of teachers committed to quality teaching and ongoing professional development.

SeeBeyondBorders team upskills Cambodian teachers on the school curriculum and introduces them to best practice teaching methodologies. In order to improve their skills however, teachers need more than just workshops. They need ongoing mentoring support to ensure that they are putting their learning into practice.

1. Core Programme: SeeBeyondBorders implements the Quality Teaching Programme, running workshops and mentoring to support teachers.

2. Transition Programme: The programme identifies Master Mentors from within schools, and they are trained to run the Quality Teaching Programme themselves.

3. Maintenance Programme: SeeBeyondBorders hands over responsibility to the school staff and local community who are now capable of providing in-service support for their teachers without the aid of SeeBeyondBorders.

The Quality Teaching Programme comprises: Literacy, Educational Technology, Educational Changemakers and Embedding Mentoring. In order to promote a sustainable approach, these projects build systemic capabilities with the Ministry of Education, Youth and Sport and work closely with communities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contributions made by volunteers.

SeeBeyondBorders' vision is to empower a generation of Cambodian children through education so that they have choices, free from the social deprivation faced by so many today.

SeeBeyondBorders' mission is to provide the best possible start in early grade education through access to quality teaching and learning at school.

SeeBeyondBorders UK does not currently make grants to anyone other than to SeeBeyondBorders Australia for its operations in Cambodia. The Trustees receive reports to confirm the use of the funds transferred to Cambodia against budget, and the effectiveness of the programmes to which these funds have been directed. These reports enable the Trustees to ensure that the funds are utilised to achieve the objects per the governing documents.

Summary of the main achievements of the charity during the year

The Year in Review

SeeBeyondBorders UK has continued to fund projects being implemented by SeeBeyondBorders Australia in Cambodia in line with SeeBeyondBorders' Australia programme methodology. That methodology has evolved to further strengthen its ability to deliver the quality education Cambodian children deserve.

SeeBeyondBorders in Cambodia runs interconnected projects in the Battambang District of Ek Phnom. Progress remained challenging throughout this reporting period due to continued school closures arising from COVID-19. In total schools were closed for 64 weeks and finally reopened in January 2022. It was reported that students were studying for an average of less than 3 hours a week during school closures, leading to significant learning loss. Since schools reopened, in excess of 3,500 children in 27 schools have benefited directly from the work of the Programme.

During this reporting period there were significant staffing changes in Cambodia. The Founder and International CEO, Edward Shuttleworth retired and the Director of Development, Colm Byrne, took on the role of CEO of SeeBeyondBorders (International Operations) in 2022. Colm is based in Cambodia.

Literacy Project

The goal of the Literacy Project is to improve the professional knowledge, practice and engagement of teachers teaching literacy. More importantly, it aims to help children reach minimum proficiency levels in literacy, appropriate to their grades. This year, the Literacy Project Manager and Technical Education Manager conducted eight workshops to build teachers' knowledge with an average attendance rate of over 85% which equates to 18 teachers on average attending each workshop.

Ongoing mentoring from project managers regularly takes place to ensure that teaching, evaluation, literacy knowledge, and classroom management skills continue to be developed. This is in addition to the facilitation of two-way constructive feedback.

The Literacy Project has been active in Ek Phnom district for four years, with collaboration between the District Office of Education and five primary schools. Parents and teachers have noted significant improvement in the learning results of students after working with SeeBeyondBorders. Children in the projects can not only read words, but they can read for meaning and comprehension. Children can write effectively and independently through frequent writing practice. Teachers are also taught to assess the children in different ways, to identify different areas of weakness and agree on ways to improve this.

Educational Technology Project

In February 2021, SeeBeyondBorders launched its new Educational

Technology Project at Rohal Soung Lech, a rural primary school on the outskirts of Ek Phnom District with four teachers. After a successful pilot project, it raised the number of beneficiaries in the Literacy project up to 22 teachers. The project aims to build teaching capacity through the use of educational technology and digital resources. Teachers are provided with a tablet and a range of digital resources and lesson plans which they access through a learning management system called Moodle. Teachers display this content to the children in their class using a portable projector. The use of this technology allows SeeBeyondBorders to provide better quality, more sustainable and environmentally friendly resources to teachers.

In July 2022, this project was expanded to include the Embedding Mentoring Project with 15 tablets being given to Master Mentors as well as 1 given to the District Office of Education Director. In addition, 12 tablets were given to mentors. The use of this technology in mentoring will aid mentors and Master Mentors by providing them with digital resources such as a mentoring manual, monitoring and evaluation forms, skill scales and assessment forms. This makes mentoring more effective and maximises time efficiency as all resources are easily accessible.

“I was very impressed with what I saw and how much teachers’ capacity had grown. Some had initially been unable to turn on the power button and have now become capable teachers who can stand in the classroom confidently knowing what to do.”

Lon Borey, Educational Technology Project Manager.

Educational Changemaker Project

In February 2021, SeeBeyondBorders started its Educational Changemaker Graduate Project. This innovative project aligns with SDG 5 Gender Equality. Based in Battambang province, this is a two-year graduate programme that will enable five Cambodian women to develop a toolkit to become future educational Changemakers. Graduates are given the opportunity to pursue their dreams of making a difference in education within a supportive community that recognises the intrinsic value of women in leadership. The Educational Changemaker Graduate Project aims to reduce the barriers to women becoming leaders in the education sector in Cambodia.

Throughout this year, the educational Changemakers spent time in Prek Kroch, Prek Norin and Rohal Soung Lech primary schools, each with a supervising teacher for support. While in classrooms, the Changemakers observed classroom management, teaching methodologies and the facilitation of small group teaching. They then gradually took charge of classes until they were able to independently teach a full week of lessons.

Over the course of this project, Changemakers will also complete a

Master's Degree in Education, and attend workshops with experienced professionals to develop leadership skills, teaching methodologies and understand child development theory. Regular opportunities to attend talks by inspirational women in leadership positions within Cambodia are also provided throughout. Upon completion of the two-year project, they are equipped with the skills and knowledge required to develop a successful career in the education sector. In January 2023, Cohort 1 will be graduating, and SBBC will be analysing the success of the programme and recruiting the next cohort.

Embedding Mentoring Project

The Embedding Mentoring Project has been implemented in 27 schools throughout the Ex Phnom District. The project focuses on supporting the District Office of Education (DOE) in Ek Phnom to take ownership of the SeeBeyondBorders maths mentoring programme. Over the past year, during school closures, the team has worked with the DOE to build its understanding of managing the mentoring project with a focus on effective project planning, implementation, monitoring and evaluation. To achieve this, several DOE staff have been trained as Master Mentors and they work alongside competent teachers to deliver teacher mentoring. This has improved the quality of maths teaching. Since we commenced this project, over 100 teacher mentees have been supported by 48 Mentors and 13 Master Mentors. Once schools reopened in January 2022, the focus of the Mentoring Project was placed on supporting teachers to understand and assess children's learning since the Pandemic. Master Mentors have been provided with 'Training of Teachers', training, which allows them to effectively deliver workshops and support teachers across a range of topics - mathematical concepts, assessment of learning needs, and how to adopt different teaching styles to students of varying abilities.

Systemic Capabilities

To ensure the sustainability of its interventions, SeeBeyondBorders is continuing to build its relationship with the Ministry of Education, Youth and Sport services at district, provincial and national levels. It identifies opportunities for collaboration and works with the Department providing assistance and support throughout, ensuring the sustainable and systemic development of the Cambodian education system. The importance of supporting Cambodian-led educational change for Cambodian teachers and children cannot be underestimated.

Community Engagement

SeeBeyondBorders works alongside teachers, families, and communities to develop a shared understanding of child well-being and safety, identifying ways to keep children safe and build mutual accountability. It supports teachers to develop their skill sets for managing large classes, whilst promoting inclusivity and placing

child wellbeing at the centre of the learning process. This year, it supported 80 students in the Bavel and Angkor Thom districts through the Conditional Cash Payments (CCP) Project. The CCP Project provides support to low-income families allowing recipients to continue to provide an education for their children.

Fundraising success

Our UK fundraising team raised £ 122,202 in 2021-22 (£127,653 in 2020-21) from the UK , much of which was from new sources of funding, including support from a new corporate foundation and an anonymous individual.

We are very grateful to all the organisations that have supported SeeBeyondBorders UK over the past year, including: Souter Charitable Trust; Tula Trust, Marr-Munning trust and the Coles Medlock Foundation. We are also implementing a grant funded by Foreign and Commonwealth Development Office (FCDO) through the Small Charities Challenge Fund for our Embedding Mentoring project in Cambodia.

SeeBeyondBorders UK have also been supported by many generous individuals and groups including Rob Buchan; Alan Roberts; Susan McDonald; Peter Reynolds; Mark and Kathryn Siggers; Claire Stagg; Paul Seyde; Rob Mankiewicz; Daiva Smith, David McDonald, Gordon Macleod, Michael Hatch, Priscilla Asirifi, Tonbridge Rotary Club, Chinese International School in Manila, Teachers Horizons and many others through our Global Giving page and the Big Give Christmas Campaign.

Brief statement of the charity's policy on reserves

SeeBeyondBorders UK has a policy that advises reserves are maintained to meet expected operational expenses for six months.

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity is entirely reliant upon donations, grants and income generated from fundraising.

The Trustees are particularly grateful for the voluntary support provided by our Accountant and our Independent Examiner and we would like to thank them for all their hard work.

Expenditure has been directed specifically to the programmes or to the development of our brand and expertise in the fundraising arena.

Financial Statements for the year ended 30 June 2022

Trustees Responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards. The law applicable to charities in England and Wales required the Trustees to give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including income and expenditure of the Trust for that period.

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles of 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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	C-A. Abel	
Full name(s)	caroline Anne ABEL	ROBERT EDWARD WILLIAM BUCHAN
Position (eg Secretary, Chair etc)	Trustee	TRUSTEE
Date	12 Dec 2022	12 DEC 2022

SeeBeyondBorders UK - Registered charity number 1146044

Independent Examiner's Statement

Year ended 30 June 2022

I report on the Summary Financial Statements of SeeBeyondBorders UK for the year ended 30 June 2022.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(S)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to matters set out in the following statement.

Independent Examiner's Statement

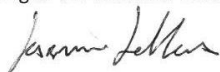
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with Section 130 of the 2011 Act;
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 21 / 11 / 22

Name: Jasmine Jeffers

Address: 34 Clarence Road, Wallasey, CH44 9ET

Reed Company Confidential

Statement of Financial Activities (including summary income and expenditure account)
For the year ended 30 June 2022

		2022	2022	2022	2021
	Note	Unrestricted funds	Restricted income funds	Total funds	Total Funds
		£	£	£	£
Income					
Donations and legacies		16,526	105,676	122,202	127,653
	3	16,526	105,676	122,202	127,653
Expenditure					
Raising funds		12,469	37	12,506	31,045
Charitable activities		1,987	105,119	107,106	91,380
Other – exchange loss/(gain)		(3,648)	3,100	(548)	2,497
	4	10,808	108,256	119,064	124,922
Net income/(expenditure) before and after tax		5,718	(2,580)	3,138	2,731
Net movement in funds		5,718	(2,580)	3,138	2,731
Reconciliation of funds					
Total funds brought forward		50,548	3,875	54,423	51,692
Total funds carried forward		56,266	1,295	57,561	54,423

The statement of financial activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.

Balance Sheet**As at 30 June 2022**

		2022	2022	2022	2021
	Note	Unrestricted funds	Restricted income funds	Total funds	Total funds
Tangible Assets		£	£	£	£
Fixed Assets	8	-	-	-	25
Current Assets					
Debtors and prepayments	9	15,937	25,000	40,937	37,066
Cash at bank and in hand		42,030	84,794	126,824	75,521
		57,967	109,794	167,761	112,587
Creditors: amounts falling due					
within one year	10/11	-	110,200	110,200	56,150
Provisions for liabilities	12	-	-	-	2,039
		-	110,200	110,200	58,189
Net current assets		57,967	(406)	57,561	54,398
Total assets less current liabilities		57,967	(406)	57,561	54,423

Net Assets		57,967	(406)	57,561	54,423
Funds of the Charity					
Restricted income funds		-	(406)	(406)	3,875
Unrestricted funds		57,967	-	57,967	50,548
Total funds carried forward	13	57,967	(406)	57,561	54,423

The company was entitled to 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 section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with 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.

Signed:

C. A. Abel

Date: 12 Dec 2022

Trustee

Caroline Anne ABEL

Signed:



Date: 12 DEC 2022

Trustee

ROBERT E W BUCHAN

Notes to the Accounts

Year ended 30 June 2022

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SeeBeyondBorders UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

SeeBeyondBorders UK was holding unrestricted cash reserves of £42,031 which is considered adequate to cover the ongoing local costs of the organisation for the next 6 months and on that basis the charity is a going concern.

c) There have been no changes to accounting policy during the year.

d) There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP FRS 102 or FRS 102.

E) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 is not deferred.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income received in advance of provision of a specified project is deferred until the criteria for income recognition are met (see note 11).

f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised and more information about their contribution is shown in the Trustees Report.

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.

g) 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.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular projects or programmes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of employing staff to fundraise and associated costs.
 - Expenditure on charitable activities includes the funds sent to SeeBeyondBorders in Cambodia to further the purposes of the charity.
 - Other expenditure represents those items not falling into any other heading.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, non-programme and project related personnel, legal and governance costs which support the running of the charity. These costs have been allocated between the cost of raising funds and expenditure on charitable activities on a proportional basis.

k) Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows: Computer equipment – 3 years

l) 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.

m) 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.

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

o) Pensions

Employees are entitled to join the defined contribution pension scheme operated by NEST (National Employment Savings Trust). New employees are automatically enrolled in the money purchase scheme unless they have exercised their right to opt out of scheme membership. Members joining the scheme contract directly with NEST. SeeBeyondBorders UK makes the statutory employer contribution and acts as agent in collecting and paying over employee contributions. The contributions made for the accounting period are treated as an expense and were £562 (2021 - £918).

2 Legal status of the Company

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income

	2022	2022	2022	2021
	Unrestricted funds	Restricted income funds	Total funds	Total Funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	14,234	102,229	116,463	117,721
Gift Aid	2,242	2,447	4,689	9,932
General grants provided by other charities	50	1,000	1,050	-
Total Income	16,526	105,676	122,202	127,653

The figure for Donations and gifts includes £500 to reflect the value of the Independent Examination which was kindly provided as a gift in kind. This amount has also been included as an expense in support costs and allocated accordingly.

Restricted income received (Note 3 continued)

	<u>2022</u>	<u>2021</u>
Crowdfunding - Global Giving	759	945
The Big Give	16,478	29,025
S Macdonald		313
R Mankiewicz		313
Retired Teachers Association of Ireland		3,456
DFID (UK Aid)	22,623	14,359
Electric Aid		8,758
Souter Charitable Trust	2,000	2,000
Marr-Munning Trust *	23,341	13,277
Tula Trust	2,000	2,000
Evan Cornish Foundation		6,415
Coles Medlock	6,962	
Allen & Overy*	50,000	
Tonbridge Rotary	1,000	
Eva Reckitt Trust Fund		1,000
Total restricted income received during the year	125,162	81,860
Deferred income brought forward	17,184	30,000
Donations relating to programmes in following year treated as deferred income	(36,671)	(17,184)
Restricted Income	105,676	94,676

The Marr-Munning Trust * - 11,671 treated as deferred income

Allen & Overy* - 25,000 treated as deferred income

4 Analysis of Expenditure

	2022	2022	2022	2021
	Unrestricted funds	Restricted income funds	Total funds	Total funds
	£	£	£	£
Expenditure on raising funds				
Fundraising costs: UK	10,276	37	10,313	26,941
Support costs	2,193	-	2,193	4,104
	12,469	37	12,506	31,045
Expenditure on charitable activities				
Donations to SeeBeyondBorders Australia *	-	105,119	105,119	90,212
Support costs	1,987	-	1,987	1,168
	1,987	105,119	107,106	91,380
Exchange (gain)	(3,648)	3100	(548)	2,497
Total Expenditure	10,808	108,256	119,064	124,922

*Donations to SeeBeyondBorders Australia's operations in Cambodia to fund education programmes. Details of these programmes can be seen in our Annual Report.

Support costs (Consultancy, subscriptions, bank fees etc.) have been directly allocated between charitable activities and fundraising costs where possible and the remainder (**£2,236**) split 50:50.

5 Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	25	265
Auditor's remuneration: Independent Examiner's fee **	500	500

 ** Donation in kind
6 Staff Costs

	2022	2021
	£	£
Salaries and wages	9,935	28,170
Social security costs	-	-
Pension costs	562	918
Total staff costs	10,497	29,088

No employee received benefits (excluding employer pension costs) of more than £60,000 for the reporting period.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer who is paid by SeeBeyondBorders Australia. Total employee benefits of the key management personnel of the Trust were 2021: Nil (2020: Nil).

In the financial year 2021-22 SeeBeyondBorders Australia supported fundraising costs of SeeBeyondBorders UK by paying 50% of the salary costs of the UK Country Manager for fundraising services provided.

7 Staff Numbers

Average headcount in the year	2022	2021
Fundraising UK	1	1
Total	1	1

8 Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
As at 1 July 2021	795	795
As at 30 June 2022	795	795
Depreciation		
As at 1 July 2021	770	770
Charge for year	25	25
As at 30 June 2022	795	795
Net book value as at 1 July 2021	25	25
Net book value as at 30 June 2022	0	0

9 Debtors and prepayments

	2022	2022	2022	2021
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Prepayments and accrued income		437	437	488
Other Debtors				-
SeeBeyondBorders Australia		15,500	15,500	19,394
Donations in advance	25,000	-	25,000	17,184
Total	25,000	15,937	40,937	37,066

10 Creditors and accruals

Amounts falling due within one year	2022	2022	2022	2021
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Deferred Income (Note 11)	36,671	-	36,671	17,184
Accounts payable	73,529	-	73,529	38,805
Other creditors – NEST pension	-	-	-	161
Total	110,200	-	110,200	56,150

11 Deferred Income

Grant income received in advance for projects that are planned to be completed during 2022-23. Grants to be repaid to the donor if the project is not completed. These grants are listed in Note 3.

Movement in deferred income account	2022	2022	2022	2021
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Balance at start of reporting period	17,184	-	17,184	30,000
Amounts added in current period	36,671	-	36,671	17,184
Amounts released to income from previous periods	(17,184)	-	(17,184)	(30,000)
Balance at the end of reporting period	36,671	-	36,671	17,184

12 Provisions for liabilities and charges

A provision has been made for annual leave which is payable if a staff member leaves employment before leave is taken.

	2022	2021
Movement in annual leave provision	£	£
Balance at start of reporting period	-	2,315
Amounts added in current period	-	-
Amounts charged against provision in current period	-	(276)
Balance at the end of reporting period	-	2,039

13 Analysis of charitable funds

Current period	2021	2022	2022	2022	2022	2022
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	50,548	16,526	(14,456)	-	3,648	56,266
Restricted	3,875	105,676	(105,156)	-	(3,100)	1,295
Total funds as per Balance Sheet	54,423	122,202	(119,612)	-	548	57,561

Previous period	2020	2021	2021	2021	2021	2021
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	50,236	32,977	(30,436)	-	(2,229)	50,548
Restricted	1,456	94,676	(91,989)	-	(268)	3,875
Total funds as per Balance Sheet	51,692	127,653	(122,425)	-	(2,497)	54,423

14 Transactions with trustees and related parties

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

For the financial year 2021 -22, aggregate donations from related parties (the charity's trustees) without any conditions attached to help meet the charity's operational costs and also for the furtherance of the charity's objects totalled £10,520 inclusive of gift aid (2020-21 - £20,000) .

Accounts



**SEEBEYONDBORDERS UK
(Company Limited by Guarantee)**

**Registered Charity Number 1146044
Registered Company Number 07912198**

**Financial Statements for
the year ended 30 June 2021**

Charity Name	SeeBeyondBorders UK
Company Registration Number	07912198
Registered charity number (if any)	1146044
Charity's principal address	31 Sistova Road
	London
	SW12 9QR

Report of the Trustees for the Year Ended 30 June 2021

The Trustees present their annual trustees report and financial statements for the year ended 30 June 2021. The financial statements have been prepared in accordance with accounting policies and comply with the Trusts governing document, the Charities Act 2011 and the Statements of Recommended Practice applicable.

Names of the charity trustees who manage the charity during the full period unless otherwise stated	
	Trustee name
1	Christopher Andrew Eric Studd (Chairman)
2	Robert Edward William Buchan
3	Peter James Shuttleworth (resigned 26/07/2020)
4	Robyn Knox
5	Caroline Anne Abel
6	Brenda Lillian Gosling
7	Jayne Crow
8	James Oliver Neill (appointed 26/02/2021)
9	April Yee (appointed 19/02/2021)
10	Katharine Emma Bakhle (appointed 28/02/2021)

Type of Adviser	Name	Address
Legal	Higgs and Sons	3 Waterfront Business Park, Dudley Road, Brierley Hill, West Midlands, DY5 1LX
Independent Examiner	Jasmine Roberts	
Bankers	HSBC	

Description of the charity's trusts	
Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Company Limited by Guarantee
Trustee selection methods	New Trustees are appointed by the existing Trustees. The existing Trustees have used their personal networks, and advertising through other networks, to seek new trustees with appropriate skills and experience to support the Charity. The Trustees continue to seek new trustees with experience or interest in Cambodia, education, governance and fundraising.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

On appointment a Trustee is provided with an information pack including recently filed annual reports and accounts, the charity's strategic plan, the most recent lessons learned report (2020) and is referred to the Charity Commission's guidance – the Essential Trustee. There can be 3-10 Trustees serving at any one time, and at least two meetings will be held each year. In practice the trustees hold 4 meetings per year.

All Trustees give their time freely and no Trustee remuneration was paid during the year. The Charity has a register of interests and a conflict of interest policy and Trustees withdraw from decisions should a conflict of interest arise.

The fundraising activities of SeeBeyondBorders UK are coordinated with the activities of SeeBeyondBorders Australia. Currently all monies raised are used to support SeeBeyondBorders Australia's operations in Cambodia subject to the discretion of the Trustees.

The Development Policy and approach to project activity is agreed between SeeBeyondBorders UK and SeeBeyondBorders Australia working together. These arrangements are governed by a Memorandum of Understanding but are not subject to any legally binding obligations.

The Memorandum of Understanding between SeeBeyondBorders UK and SeeBeyondBorders Australia was updated in July 2018 and is kept under review to ensure clarity of roles and responsibilities.

The Trustees keep a risk register which is reviewed at least annually.

Summary of the objects of the charity set out in its governing document

For the public benefit to promote the education of people who are in conditions of need, hardship or distress anywhere in the world but principally in developing countries in such ways as the trustees see fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

The prevention or relief of poverty, financial or health related hardship anywhere in the world but principally amongst people in developing countries in such ways as the trustees think fit and/or to assist in such ways as the trustees think fit any charity anywhere in the world whose aims are similar to those described in this paragraph.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Trustees have determined to focus their efforts on the relief of poverty amongst people in need in Cambodia through education. Addressing the education challenges in Cambodia requires an integrated approach that goes to the root cause of the problems. SeeBeyondBorders UK has decided to support the operations conducted by SeeBeyondBorders Australia in Cambodia as the most effective way to deliver change in Cambodia.

The five SeeBeyondBorders programmes have been designed to complement each other and work together to achieve SeeBeyondBorders' ultimate goal of providing access to quality teaching and learning at school. The five programmes are listed below:

- a. Quality Teaching – Representing our core strength, this area includes Maths, Literacy, Mentoring, Educational Technology, and our Educational Leaders programs. These are all focused on improving learning in early grades.
- b. Community Engagement & Embedding Program – Encompassing initiatives aimed at developing better mechanisms for promoting quality education as driven by both the community and the education system. These initiatives bring greater accountability to the school as all stakeholders develop a better understanding as to what learning means, why it matters, and what to expect from each other.
- c. Partners Program – Widening the distribution of quality teaching practices and resources across a broader swathe of delivery mechanisms utilising both the best of SeeBeyondBorders experience and other organisations' practices and approaches that can bring about sustainable improvements in learning.
- d. Research and Advocacy – A new area where we are seeking to formalise research activities and develop a specific advocacy strategy such that our credibility is enhanced and we are clearly able to demonstrate the relevance and importance of what works effectively.
- e. Strengthening Support – Is the focus on enhancing internal capabilities enabling us to be effective in the work we do.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contributions made by volunteers.

SeeBeyondBorders' vision is to empower a generation of Cambodian children through education so that they have choices, free from the social deprivation faced by so many today.

SeeBeyondBorders' mission is to provide the best possible start in early grade education through access to quality teaching and learning at school.

SeeBeyondBorders Australia projects are the only projects in Cambodia that support teachers to train their peers. Its unique approach trains teachers to provide ongoing mentoring to their colleagues, to ensure the development of teaching skills in a sustainable way. The five values of Changemaker, competency, integrity, courage and respect are at the heart of everything that SeeBeyondBorders does.

SeeBeyondBorders UK does not currently make grants to anyone other than to SeeBeyondBorders Australia for its operations in Cambodia. The Trustees receive reports to confirm the use of the funds transferred to Cambodia against budget, and the effectiveness of the programmes to which these funds have been directed. These reports enable the Trustees to ensure that the funds are utilised to achieve the objects per the governing documents.

Summary of the main achievements of the charity during the year

The Year in Review

SeeBeyondBorders UK has continued to fund projects being implemented by SeeBeyondBorders Australia in Cambodia in line with SeeBeyondBorders' Australia programme methodology that has itself evolved to further strengthening its ability to deliver the quality education Cambodian children deserve.

In the past year SeeBeyondBorders' Cambodian projects have worked with 150 teachers of whom 44 were mentors across 27 primary schools in the rural district of Ek Phnom in North West Cambodia. Together, these teachers have helped to educate 3,616 Grade 1-3 students.

Ongoing disruption to learning caused by COVID-19

Schools partly re-opened in October 2020 after nationwide closures since March 2020. Part-time hours were introduced at first so that class sizes could be reduced. However, community transmission saw COVID-19 case numbers increase significantly in February 2021 and a national lockdown was announced in March 2021, including closure of all schools again. Schools remained closed until November 2021.

Prior to the COVID-19 pandemic and nationwide school closures, 72% of children were passing our end of year tests, compared to just 37% at the beginning of our programmes. Testing conducted amidst repeated COVID-19 school closures in January 2021 showed a stark drop in children's pass rates to 60% due to prolonged school closures.

Educational Changemaker Graduate Programme

In February 2021 SeeBeyondBorders Cambodia launched an Educational Changemaker Graduate Programme. Based in Battambang, this is a two-year graduate programme that will enable Cambodian women to develop a toolkit to become future Changemakers and pursue their dreams of making a difference in education. During this reporting period, the five educational Changemakers spent a short period of time in schools observing classroom management, teaching methodologies and the facilitation of small group teaching. While schools were closed, the Changemakers continued their learning, through child protection training sessions, literacy and maths workshops, classroom management training, Moodle learning and women in leadership talks. They also started a Masters of Education at Khemarak University in Battambang.

From Chalk to Tablet

This year, SeeBeyondBorders Cambodia launched its educational technology project in Rohal Soun Lech primary school in Ek Phnom district. Teachers were provided with a range of digital resources and lesson plans through the use of a cloud-based learning management system, and a tablet. Teachers then

displayed this content to the children in their class through the use of a portable projector. Teachers report that children are more engaged with learning and have improved focus when they are using the projectors.

Systemic Capability – Embedding Mentoring

Influencing the government to promote effective reform policies and seeing these reforms implemented at a grassroots level is a cornerstone of our work. This year we were delighted to receive funding from three UK funders to support our Embedding Mentoring project in Ek Phnom. The programme aims to transfer ownership of and responsibility for school based mentoring to the District Office of Education in Ek Phnom. Together we have trained master mentors in how to deliver workshops to teachers and we are gradually handing over responsibility for these tasks, so that they are embedded in everyday practice. Sustainability is at the heart of this programme and we are delighted that the District Office of Education have adopted it so readily.

For more information about project activities in Cambodia, please see our Annual Report.

Fundraising success

Our UK fundraising team raised £127,653 in 2020-21 (£226,710 in 2019-20). This was very close to our expectations as a result of the fundraising challenges caused by COVID-19.

We are particularly proud to have received a grant from UK Aid Direct, through the Small Charities Challenge Fund, in this reporting period after passing an in-depth due diligence process.

We are very grateful to all the organisations that have supported SeeBeyondBorders UK over the past year, including: UK Aid Direct; the Souter Charitable Trust; the Allan & Nesta Ferguson Charitable Trust; the Marr Munning Trust; the Evan Cornish Foundation; the Coles-Medlock Foundation; the Eva Reckitt Charitable Trust; Holman Fenwick Willan; and the Tula Trust.

SeeBeyondBorders UK has also been supported by many generous individuals including Rob Buchan; Alan Roberts; Susan McDonald; Peter Reynolds; Mark and Kathryn Siggers; Laura Addis; Matthew Chessum; Paul Seyde; Rob Mankiewicz; John Evans; Sonia Brown; and many others through our Global Giving page and the Big Give Christmas Campaign.

Brief statement of the charity's policy on reserves

SeeBeyondBorders UK has a policy that advises reserves are maintained to meet expected operational expenses for six months.

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The charity is entirely reliant upon donations, grants and income generated from fundraising.

The Trustees are particularly grateful for the voluntary support provided by our Accountant and our Independent Examiner and we would like to thank them for all their hard work.

Expenditure has been directed directly to the programmes or to the development of our brand and expertise in the fundraising arena.

Financial Statements for the year ended 30 June 2021**Trustees Responsibilities in relation to the financial statements**

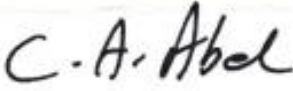
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards. The law applicable to charities in England and Wales required the Trustees to give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including income and expenditure of the Trust for that period.

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles of 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 and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature		
Full name(s)	C.A.E. STUDD	C.A. ABEL
Position (eg Secretary, Chair etc)	CHAIR	Trustee
Date	3rd February 2022	8th February 2022

INSERT INDEPENDENT EXAMINERS STATEMENT HERE

SeeBeyondBorders UK - Registered charity number 1146044

Independent Examiner's Statement

Year ended 30 June 2021

I report on the Summary Financial Statements of SeeBeyondBorders UK for the year ended 30 June 2021.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 14S(S)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to matters set out in the following statement.

Independent Examiner's Statement

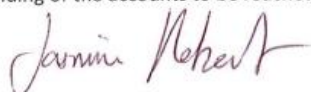
In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with Section 130 of the 2011 Act;
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date

15/11/21

Name: Jasmine Roberts

Address: 6 Waldron Close, Liverpool, L3 2EN

Statement of Financial Activities (including summary income and expenditure account)
For the year ended 30 June 2021

	Note	2021 Unrestricted funds	2021 Restricted income funds	2021 Total funds	2020 Total Funds
		£	£	£	£
Income					
Donations and legacies		32,977	94,676	127,653	226,710
	3	32,977	94,676	127,653	226,710
Expenditure					
Raising funds		30,967	78	31,045	55,134
Charitable activities		(531)	91,911	91,380	188,653
Other – exchange loss/(gain)		2,229	268	2,497	(588)
	4	32,665	92,257	124,922	243,199
Net income/(expenditure) before and after tax		312	2,419	2,731	(16,489)
Net movement in funds		312	2,419	2,731	(16,489)
Reconciliation of funds					
Total funds brought forward		50,236	1,456	51,692	68,181
Total funds carried forward		50,548	3,875	54,423	51,692

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities.

Balance Sheet**As at 30 June 2021**

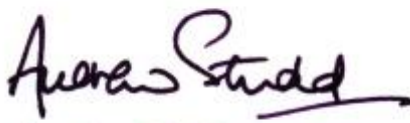
		2021	2021	2021	2020
	Note	Unrestricted funds	Restricted income funds	Total funds	Total funds
		£	£	£	£
Tangible Assets					
Fixed Assets	8	25	-	25	261
Current Assets					
Debtors and prepayments	9	19,882	17,184	37,066	11,687
Cash at bank and in hand		32,841	42,680	75,521	85,501
		52,723	59,864	112,587	97,188
Creditors: amounts falling due					
within one year	10/11	161	55,989	56,150	43,442
Provisions for liabilities	12	2,039	-	2,039	2,315
		2,200	55,989	58,189	45,757
Net current assets		50,523	3,875	54,398	51,431
Total assets less current liabilities		50,548	3,875	54,423	51,692
Net Assets		50,548	3,875	54,423	51,692
Funds of the Charity					
Restricted income funds		-	3,875	3,875	1,456
Unrestricted funds		50,548	-	50,548	50,236
Total funds carried forward	13	50,548	3,875	54,423	51,692

The company was entitled to 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 section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with 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.

Signed: 
Trustee C.A.E. STUDD

Date: 3rd February 2022

Signed: C.A. Abel

Date: 8th February 2022

Trustee Caroline A. ABEL

Notes to the Accounts

Year ended 30 June 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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

SeeBeyondBorders UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

SeeBeyondBorders UK was holding unrestricted cash reserves of £32,841 which is considered adequate to cover the ongoing local costs of the organisation for the next 6 months and on that basis the charity is a going concern.

c) There have been no changes to accounting policy during the year.

d) There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the Charities SORP FRS 102 or FRS 102.

e) Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 is not deferred.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income received in advance of provision of a specified project is deferred until the criteria for income recognition are met (see note 11).

f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not

recognised and more information about their contribution is shown in the Trustees Report.

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.

g) 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.

h) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular projects or programmes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of employing staff to fundraise and associated costs.
- Expenditure on charitable activities includes the funds sent to SeeBeyondBorders in Cambodia to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, non-programme and project related personnel, legal and governance costs which support the running of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities on a proportional basis.

k) Tangible fixed assets

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows: Computer equipment – 3 years

l) 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.

m) 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.

n) 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 and provisions are normally

recognised at their settlement amount after allowing for any trade discounts due.

o) Pensions

Employees are entitled to join the defined contribution pension scheme operated by NEST (National Employment Savings Trust). New employees are automatically enrolled in the money purchase scheme unless they have exercised their right to opt out of scheme membership. Members joining the scheme contract directly with NEST. SeeBeyondBorders UK makes the statutory employer contribution and acts as agent in collecting and paying over employee contributions. The contributions made for the accounting period are treated as an expense and were £918 (2020 - £882).

2 Legal status of the Company

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income

	2021	2021	2021	2020
	Unrestricted funds	Restricted income funds	Total funds	Total Funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	27,437	90,284	117,721	136,361
Gift Aid	5,540	4,392	9,932	14,289
General grants provided by other charities				76,060
Total Income	32,977	94,676	127,653	226,710

The figure for Donations and gifts includes £500 to reflect the value of the Independent Examination which was kindly provided as a gift in kind. This amount has also been included as an expense in support costs and allocated accordingly.

Restricted income received (Note 3 continued)

	<u>2021</u>	<u>2020</u>
Crowd funding - Global Giving	944	1,081
The Big Give	29,025	22,087
Souter Charitable Trust		2,000
British Foreign School Society		9,320
UNESCO		10,163
Irish Aid		18,213
Individual Major donor		6,250
Electric Aid		12,640
Allan and Nesta Ferguson Trust*		20,000
St James Place		10,000
S Macdonald	313	
R Mankiewicz	313	
Retired Teachers Association of Ireland	3,456	
DFID (UK Aid)	14,359	
Electric Aid	8,758	
Souter	2,000	
Marr Munning Trust *	13,277	
Tula Trust	2,000	
Evan Cornish Foundation	6,415	
Eva Reckitt Trust Fund	1,000	
Total restricted income received during the year	81,860	111,754
Deferred income brought forward	30,000	78,247
Donations relating to programmes in following year treated as deferred income	(17,184)	(30,000)
Restricted Income	94,676	160,001

* The donations indicated have been received during the year for programmes to be carried out in 2021-22. These donations have been treated as deferred income.

Donations received in US dollars are converted at date donations received.

Marr Munning Trust * - 8,851 treated as deferred income

Allan and Nesta Ferguson Trust* - 8,333 treated as deferred income

4 Analysis of Expenditure

	2021	2021	2021	2020
	Unrestricted funds	Restricted income funds	Total funds	Total funds
	£	£	£	£
Expenditure on raising funds				
Fundraising costs: UK	26,863	78	26,941	49,632
Support costs	4,104		4,104	5,502
	30,967	78	31,045	55,134
Expenditure on charitable activities				
Donations to SeeBeyondBorders Australia *	(1,699)	91,911	90,212	187,544
Support costs	1,168		1,168	1,109
	(531)	91,911	91,380	188,653
Exchange (gain)	2,229	268	2,497	(588)
Total Expenditure	32,665	92,257	124,922	243,199

*Donations to SeeBeyondBorders Australia's operations in Cambodia to fund education programmes. Details of these programmes can be seen in our Annual Report.

Support costs (Insurance, subscriptions, bank fees etc.) have been directly allocated between charitable activities and fundraising costs where possible and the remainder (£2,335) split 50:50.

5 Net income/(expenditure) for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	236	265
Auditor's remuneration: Independent Examiner's fee **	500	500

 ** Donation in kind
6 Staff Costs

	2021	2020
	£	£
Salaries and wages	28,170	42,942
Social security costs	-	704
Pension costs	918	882
Total staff costs	29,088	44,528

No employee received benefits (excluding employer pension costs) of more than £60,000 for the reporting period.

The key management personnel of the charity comprise the trustees and the Chief Executive Officer who is paid by SeeBeyondBorders Australia. Total employee benefits of the key management personnel of the Trust were 2021: Nil (2020: Nil).

In the financial year 2020-21 SeeBeyondBorders Australia supported fundraising costs of SeeBeyondBorders UK by paying 50% of the salary costs of the UK Country Manager for fundraising services provided.

7 Staff Numbers

Average headcount in the year	2021	2020
Fundraising UK	1	1
Total	1	1

8 Tangible Fixed Assets

	Computer Equipment	Total
Cost	£	£
As at 1 July 2020	795	795
As at 30 June 2021	795	795
Depreciation		
As at 1 July 2020	534	534
Charge for year	236	236
As at 30 June 2021	770	770
Net book value as at 1 July 2020	261	261
Net book value as at 30 June 2021	25	25

9 Debtors and prepayments

	2021	2021	2021	2020
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Prepayments and accrued income		488	488	918
Other Debtors				6,875
SeeBeyondBorders Australia		19,394	19,394	3,894
Donations in advance	17,184		17,184	
Total	17,184	19,882	37,066	11,687

10 Creditors and accruals

Amounts falling due within one year	2021	2021	2021	2020
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Deferred Income (Note 11)	17,184	-	17,184	30,000
SBB Ireland Inter company	-	-	-	13,279
Accounts payable	38,805	-	38,805	
Other creditors – NEST pension	-	161	161	163
Total	55,989	161	56,150	43,442

11 Deferred Income

Grant income received in advance for projects that are planned to be completed during 2020-21. Grants to be repaid to donor if project not completed. These grants are listed in Note 3.

Movement in deferred income account	2021	2021	2021	2020
	Restricted funds	Unrestricted Funds	Total funds	Total funds
	£	£	£	£
Balance at start of reporting period	30,000	-	30,000	78,247
Amounts added in current period	17,184	-	17,184	30,000
Amounts released to income from previous periods	(30,000)	-	(30,000)	(78,247)
Balance at the end of reporting period	17,184	-	17,184	30,000

12 Provisions for liabilities and charges

A provision has been made for annual leave which is payable if a staff member leaves employment before leave is taken.

	2021	2020
Movement in annual leave provision	£	£
Balance at start of reporting period	2,315	1,726
Amounts added in current period		589
Amounts charged against provision in current period	(276)	-
Balance at the end of reporting period	2,039	2,315

13 Analysis of charitable funds

Current period	2020	2021	2021	2021	2021	2021
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	50,236	32,977	(30,436)	-	(2,229)	50,548
Restricted	1,456	94,676	(91,989)	-	(268)	3,875
Total funds as per Balance Sheet	51,692	127,653	(122,425)	-	(2,497)	54,423
Previous period	2019	2020	2020	2020	2020	2020
	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted	61,946	66,709	(79,007)	-	588	50,236
Restricted	6,235	160,001	(164,780)	-	-	1,456
Total funds as per Balance Sheet	68,181	226,710	(243,787)	-	588	51,692

14 Transactions with trustees and related parties

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. During the accounting period one trustee was reimbursed £23 for expenses incurred in respect of a DBS check which is one of the Charity's requirement for a new trustee.

For the financial year 2020 -21, aggregate donations from related parties (the charity's trustees) without any conditions attached to help meet the charity's operational costs and also for the furtherance of the charity's objects totalled £20,000 inclusive of gift aid (2020 - £37,500) .