



**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**


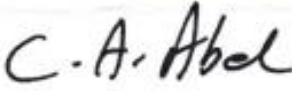
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations and United Kingdom Accounting Standards. The law applicable to charities in England and Wales required the Trustees to give a true and fair view of the state 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) .