



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

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

**Financial Statements for**  
**the year ended 30 June 2022**

<b>Charity Name</b>	SeeBeyondBorders UK
<b>Company Registration Number</b>	07912198
<b>Registered charity number (if any)</b>	1146044
<b>Charity's principal address</b>	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**

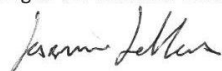
In connection with my examination, no matter has come to my attention:

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
		£	£	£	£
<b>Income</b>					
Donations and legacies		16,526	105,676	122,202	127,653
	3	16,526	105,676	122,202	127,653
<b>Expenditure</b>					
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
<b>Net movement in funds</b>		5,718	(2,580)	3,138	2,731
<b>Reconciliation of funds</b>					
Total funds brought forward		50,548	3,875	54,423	51,692
<b>Total funds carried forward</b>		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
<b>Tangible Assets</b>		£	£	£	£
Fixed Assets	8	-	-	-	25
<hr/>					
<b>Current Assets</b>					
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
<hr/>					
<b>Creditors:</b> 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
<hr/>					
Net current assets		57,967	(406)	57,561	54,398
<hr/>					
Total assets less current liabilities		57,967	(406)	57,561	54,423

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

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
	£	£	£	£
<b>Donations and legacies:</b>				
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	-
<b>Total Income</b>	<b>16,526</b>	<b>105,676</b>	<b>122,202</b>	<b>127,653</b>

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)**

	<b><u>2022</u></b>	<b><u>2021</u></b>
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
<b>Total restricted income received during the year</b>	<b>125,162</b>	<b>81,860</b>
Deferred income brought forward	17,184	30,000
Donations relating to programmes in following year treated as deferred income	(36,671)	(17,184)
<b>Restricted Income</b>	<b>105,676</b>	<b>94,676</b>

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

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



**4 Analysis of Expenditure**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds</b>				
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
<b>Expenditure on charitable activities</b>				
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
<b>Total Expenditure</b>	<b>10,808</b>	<b>108,256</b>	<b>119,064</b>	<b>124,922</b>

\*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:

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

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 \*\* Donation in kind
**6 Staff Costs**

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

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
<b>Total</b>	<b>1</b>	<b>1</b>

## 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
<b>Net book value as at 30 June 2022</b>	<b>0</b>	<b>0</b>

**9 Debtors and prepayments**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Restricted funds</b>	<b>Unrestricted Funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total</b>	<b>25,000</b>	<b>15,937</b>	<b>40,937</b>	<b>37,066</b>

**10 Creditors and accruals**

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

**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.

<b>Movement in deferred income account</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Restricted funds</b>	<b>Unrestricted Funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>Balance at the end of reporting period</b>	<b>36,671</b>	<b>-</b>	<b>36,671</b>	<b>17,184</b>

**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.

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

**13 Analysis of charitable funds**

<b>Current period</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	50,548	16,526	(14,456)	-	3,648	56,266
Restricted	3,875	105,676	(105,156)	-	(3,100)	1,295
<b>Total funds as per Balance Sheet</b>	54,423	122,202	(119,612)	-	548	57,561
<b>Previous period</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted	50,236	32,977	(30,436)	-	(2,229)	50,548
Restricted	1,456	94,676	(91,989)	-	(268)	3,875
<b>Total funds as per Balance Sheet</b>	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) .