



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

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

**Financial Statements for**  
**the year ended 30 June 2023**

<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 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
<b>Legal</b>	Higgs and Sons	3 Waterfront Business Park, Dudley Road, Brierley Hill, West Midlands, DY5 1LX
<b>Independent Examiner</b>	Alan Clements	15 Carleton Road, Great Knowley, Chorley PR6 8TQ
<b>Bankers</b>	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

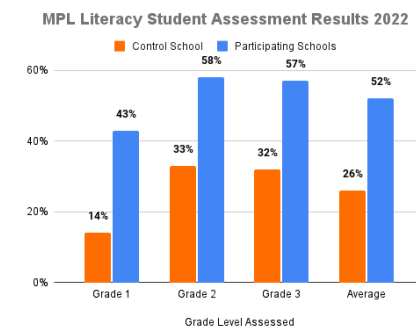
SeeBeyondBorders UK has continued to partially fund projects being implemented by SeeBeyondBorders Cambodia in line with SeeBeyondBorders strategy and operational plan. SeeBeyondBorders Ireland and Australia also fund and support these projects.

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**

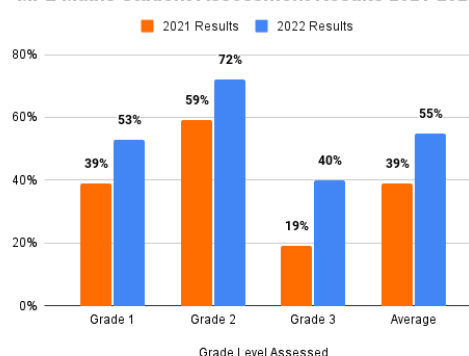
Over the past two years, the Embedding Mentoring Project has been implemented in 27 schools throughout the Ek Phnom District. The project focuses on supporting the District Office of Education (DOE) in Ek Phnom to take ownership of the SBB Cambodia's maths mentoring programme. During this reporting period 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
		£	£	£	£
<b>Income</b>					
Donations and legacies		37,527	79,356	116,884	122,202
	3	37,527	79,356	116,884	122,202
<b>Expenditure</b>					
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
<b>Net movement in funds</b>		(88,554)	83,224	(5,330)	3,138
<b>Reconciliation of funds</b>					
Total funds brought forward		57,967	(406)	57,561	54,423
<b>Total funds carried forward</b>		(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
<b>Current Assets</b>					
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
<b>Creditors:</b> 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
<b>Net Assets</b>		49,134	3,097	52,231	<b>57,561</b>
<b>Funds of the Charity</b>					
Restricted income funds		-	2,672	2,672	2,266
Unrestricted funds		(8,002)	-	(8,002)	49,965
Total funds carried forward	11	<b>(8,002)</b>	<b>2,672</b>	<b>(5,330)</b>	<b>52,231</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: *MHM Jellison*

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		
	£	£	£	£
<b>Donations and legacies:</b>				
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
<b>Total Income</b>	<b>37,527</b>	<b>79,356</b>	<b>116,884</b>	<b>122,202</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>2023</u></b>	<b><u>2022</u></b>
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	
<b>Total restricted income received during the year</b>		<b>125,162</b>
Deferred income brought forward	36,671	17,184
Donations relating to programmes in following year treated as deferred income	-	(36,671)
<b>Restricted Income</b>	<b>79,356</b>	<b>105,676</b>



**4 Analysis of Expenditure**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</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	37,175	-	37,175	10,313
Support costs	2,560	-	2,560	2,193
	<hr/> 39,735	<hr/> -	<hr/> 39,735	<hr/> 12,506
<b>Expenditure on charitable activities</b>				
Donations to SeeBeyondBorders Australia *	-	80,052	80,052	105,119
Support costs	1,895	-	1,895	1,987
	<hr/> 1,895	<hr/> 80,052	<hr/> 81,947	<hr/> 107,106
Exchange (gain)	3,899	(3,367)	532	(548)
<b>Total Expenditure</b>	<hr/> <b>45,529</b>	<hr/> <b>76,685</b>	<hr/> <b>122,214</b>	<hr/> <b>119,064</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.

**5 Net income/(expenditure) for the year**

This is stated after charging:

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

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

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

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

**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
<b>Total</b>	<b>-</b>	<b>614</b>	<b>614</b>	<b>40,937</b>

**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	-
<b>Total</b>	<b>-</b>	<b>899</b>	<b>899</b>	<b>110,200</b>

## 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)
<b>Balance at the end of reporting period</b>	-	-	-	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
<b>Total funds as per Balance Sheet</b>	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)
<b>Total funds as per</b>	<b>54,423</b>	<b>122,202</b>	<b>(119,612)</b>	<b>-</b>	<b>548</b>	<b>57,561</b>
<b>Balance Sheet</b>						

## 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).