



SEEBEYONDBORDERS UK
(Company Limited by Guarantee)

Registered Charity Number 1146044
Registered Company Number 07912198

Financial Statements for
the year ended 30 June 2024

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

Report of the Trustees for the Year Ended 30 June 2024

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

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

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

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

Limited Liability

The liability of Members is limited.

Guarantee

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

towards:

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

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

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

Respective responsibilities of trustees and examiner.

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

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

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

Basis of the independent examiner's report.

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

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

Independent examiner's statement.

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

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

Signed

Alan A Clement

Date

18th December 2024

Fellow of the Association of Charity Independent Examiners.

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

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

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

Additional governance issues (Optional information)

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

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

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

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

All trustees undertake a basic DBS check

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

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

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

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

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

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

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

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

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

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

Additional details of objectives and activities (Optional information)

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

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

SeeBeyondBorders' vision is Cambodian children empowered by education.

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

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

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

Summary of the main achievements of the charity during the year

The Year in Review

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

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

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

Siem Reap Province: Transform Education Programme

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

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

Leadership in Learning Project

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

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

Teacher Development Centre Project

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

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

Teacher Professional Identity Project

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

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

Maths Teacher Mentoring Project

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

Literacy Teacher Mentoring Project

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

Battambang Province: Quality Teaching Programme

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

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

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

Literacy Project

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

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

Educational Technology Project

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

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

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

Educational Changemaker Project

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

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

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

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

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

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

Fundraising success

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

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

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

Brief statement of the charity's policy on reserves

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

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

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

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

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

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

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

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

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

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

- select suitable accounting policies and apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

Signed on behalf of the charity's trustees:

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

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

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

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

All income and expenditure derive from continuing activities.

Balance Sheet**As at 30 June 2024**

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

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed:

MM Walker

Date:

11/12/24

Trustee

Signed:

C.A. Abel

Date:

11th Dec 2024

Trustee

Notes to the Accounts

Year ended 30 June 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

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

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

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

e) Income Recognition

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

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

f) Donated services and facilities

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h) Fund accounting

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

i) Expenditure and irrecoverable VAT

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

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

j) Allocation of support costs

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

k) Tangible fixed assets

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

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Pensions

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

2 Legal status of the Company

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

3 Income

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

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

Restricted income received (Note 3 continued)

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

4 Analysis of Expenditure

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

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

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

5 Net income/(expenditure) for the year

This is stated after charging:

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

** Donation in kind

6 Staff Costs

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

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

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

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

7 Staff Numbers

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

8 Debtors and prepayments

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

9 Creditors and accruals

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

10 Deferred Income

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

11 Analysis of charitable funds

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

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

14 Transactions with trustees and related parties

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

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