



SEEBEYONDBORDERS UK
(Company Limited by Guarantee)

Registered Charity Number 1146044
Registered Company Number 07912198

Financial Statements for
the year ended 30 June 2025

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

Report of the Trustees for the Year Ended 30 June 2025

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

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

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

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

Limited Liability

The liability of Members is limited.

Guarantee

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

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

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

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

Respective responsibilities of trustees and examiner.

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

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

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

Basis of the independent examiner's report.

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

Independent examiner's statement.

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

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

Signed

Alan A Clement

Date

7th January 2026

Fellow of the Association of Charity Independent Examiners.

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

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

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

Additional governance issues (Optional information)

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

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

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

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

All trustees undertake a basic DBS check.

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

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

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

The Trustees keep a risk register which is reviewed quarterly.

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

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

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

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

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

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

Additional details of objectives and activities (Optional information)

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

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

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

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

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

Summary of the main achievements of the charity during the year

The Year in Review

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

The new strategy includes four agreed strategic outcomes:

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

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

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

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

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

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

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

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

The Core Regional Programmes are

Siem Reap Province: Transform Education Programme

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

1. Leadership in Learning Project

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

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

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

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

2. Teacher Development Centre Project

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

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

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

3. Teacher Professional Identity Project

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

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

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

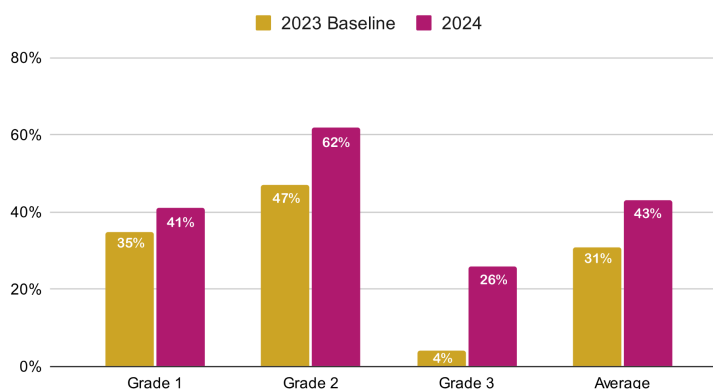
4. Maths Teacher Mentoring Project

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

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

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

Percentage of Students Reaching Maths MPLs By Grade



5. Literacy Teacher Mentoring Project

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

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

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

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

Battambang Province: Quality Teaching Programme

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

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

Under the programme, there are two core projects:

1. Educational Technology Project

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

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

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

sustainability and impact.

2. Educational Changemaker Project

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

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

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

Fundraising success

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

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

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

Brief statement of the charity's policy on reserves

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

Details of any funds materially in deficit

No funds are materially in deficit.

Further financial review details (Optional information)

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

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

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

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

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

Financial Statements for the year ended 30 June 2024

Trustees Responsibilities in relation to the financial statements

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

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

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

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

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

Signed on behalf of the charity's trustees:

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

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

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

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

Balance Sheet**As at 30 June 2025**

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

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

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

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

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

Signed: *MMP Walton*

Date: *19/12/25*

Role: Chair of Trustees

Signed: *C. A. Abel*

Date: *20/12/25*

Role: Trustee

Notes to the Accounts
Year ended 30 June 2025
1 Accounting Policies

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

a) Basis of preparation

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

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

b) Preparation of the accounts on a going concern basis

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

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

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

e) Income Recognition

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

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

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

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

f) Donated services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

i) Expenditure and irrecoverable VAT

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

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

j) Allocation of support costs

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

k) Tangible fixed assets

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

l) Debtors

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

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) Pensions

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

2 Legal status of the Company

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

3 Income

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

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

Restricted income received (Note 3 continued)

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

4 Analysis of Expenditure

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

Expenditure on charitable activities

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

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

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

5 Net income/(expenditure) for the year

This is stated after charging:

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

** Donation in kind

6 Staff Costs

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

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

7 Staff Numbers

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

8 Debtors and prepayments

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

9 Creditors and accruals

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

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

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

11 Analysis of charitable funds

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

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

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

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

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