

ABILITY BEYOND BORDERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 20 JUNE 2022

ABILITY BEYOND BORDERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S W G Hallett OBE	(Appointed 1 August 2021)
	C M McMillan	(Appointed 1 August 2021)
	G de Smidt	(Appointed 1 August 2021)
	T Mellon	(Appointed 1 September 2021)
	L Wang	(Appointed 1 August 2021)
	P R Crook	(Appointed 1 August 2021)
	A Hinton	(Appointed 1 August 2021)
	S Walker	(Appointed 1 August 2021)
	E Bassani	(Appointed 1 August 2021)
Charity number	1194871	
Principal address	44 Priory Park Road London NW6 7UN	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	HSBC Bank Plc Lion House 25 Islington High Street Islington London N1 9LJ	

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TRUSTEES' REPORT

FOR THE YEAR ENDED 20 JUNE 2022

The trustees present their annual report and financial statements for the year ended 20 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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 2019).

Objectives and activities

The object of the CIO (Charitable Incorporated Organisation) is: the relief of disabled young people and adults in China and East Asia by:

1. Advancing the rights of people with disabilities in China and East Asia as set out in the UN Convention on the Rights of Persons with Disabilities (2006) by supporting and where possible, funding individuals and organisations that raise awareness of disability rights issues and promote good practice in implementing the UN Convention
2. Supporting the development of the voluntary sector/civil society in China and East Asia through engagement with and capacity development of disabled people's organisations, non-government organisations, networks and individuals who advocate for disability rights and provide support and services to people with disabilities
3. Supporting individuals and organisations working to empower and enhance the rights of people with disabilities in China and East Asia
4. Forming people-to-people links and share experiences to drive practical actions aimed to improving the lives of people with visual and other disabilities
5. Sharing information and resources internationally to reduce discrimination and enhance social equality

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As a newly founded CIO, registered in June 2021, ABB has focused most of its work during this first year on capacity building, strategic planning and developing links with both international funders and partners in East Asia. Much of this work continues and is informed by the work of China Vision, the UK-registered charity established in 1999, which is run and managed by the same individuals that comprise ABB's board of trustees. It is envisaged that ABB will gradually take over much of China Vision's mission and work in the longer term. As a CIO, ABB conforms more closely to the Charity Commission's current guidelines for registered UK charities. ABB's remit is also wider than that of China Vision, giving us more opportunities for international collaboration.

During the financial year covered in this report, ABB has provided capacity-building and other support to our partners working in the disability field in East Asia. These are disabled peoples' organisations working to improve disability rights in the region. All of this work is in line with the core principles of the UN Convention on the Rights of Persons with Disabilities.

The main purpose of ABB's work during this year has been to strengthen cooperation with our partners and develop effective support strategies based on their needs and mindful of the complexities and challenges of the local and international environments. The Covid-19 pandemic has inevitably posed challenges to our work and during this period much of the support and collaboration planned in our projects has been delivered online.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 20 JUNE 2022

Financial review

The net movement in funds this year amounted to a surplus of £135,650.

As at the balance sheet date total funds amounted to £135,650, which consist of unrestricted funds of £nil and restricted funds of £135,650.

After making allowances for tangible fixed assets the free reserves of the charity amounted to £nil.

The charity activities are driven by project related income, however, it is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level has not yet been achieved, the trustees are working towards reaching this level over the coming year.

The trustees have assessed the major risks to which the charity exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

ABB is currently engaged in a process of strategic planning and development, with the purpose of adapting our work to the post-Covid environment and taking careful account of complex regional and international realities. Since 2022 we have been in discussion with both funders and regional partners to develop new project work over the next 3-5 years. The main focus of this work will be;

Continuing to work with our long-term DPO and NGO partners working in East Asia, to help strengthen their resilience and long-term sustainability and improve their ability to respond to the needs of disabled people and communities in East Asia.

Strengthen cooperation with our strategic partners in Hong Kong to help build organisational capacity and enhance their ability to deliver support, services and information to DPO partners throughout East Asia.

Work closely with the University of Leeds Centre for Disability Studies, to maximize the beneficial impact of the U-Lead East Asia Disability Rights project, share the project's findings and widen understanding of participatory action research in the disability field.

Structure, governance and management

The charity is a CIO (Charitable Incorporated Organisation) established by its constitution dated 21 June 2021.

The trustees who served during the year and up to the date of signature of the financial statements were:

S W G Hallett OBE	(Appointed 1 August 2021)
C M McMillan	(Appointed 1 August 2021)
G de Smidt	(Appointed 1 August 2021)
T Mellon	(Appointed 1 September 2021)
L Wang	(Appointed 1 August 2021)
P R Crook	(Appointed 1 August 2021)
A Hinton	(Appointed 1 August 2021)
S Walker	(Appointed 1 August 2021)
E Bassani	(Appointed 1 August 2021)

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 20 JUNE 2022

Trustees are selected by a search and recruitment process, by all Trustees following a regular needs analysis and by reviewing the balance of skills required on the board. Potential Trustees provide a CV which is circulated to the board before selection is approved.

The Trustees delegate responsibility for the day-to-day operations to members who give their time voluntarily to the running of the organisation, sourcing information and providing facilitation and mentoring to partner organisation. Quarterly Trustees meetings are held to discuss the charity affairs.

The Trustees of this charity also form part of the board of another charity, China Vision.

The trustees' report was approved by the Board of Trustees.

S W G Hallett OBE

Trustee

14 April 2023

ABILITY BEYOND BORDERS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABILITY BEYOND BORDERS

I report to the trustees on my examination of the financial statements of Ability Beyond Borders (the charity) for the year ended 20 June 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sarah Morley ACA

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

ABILITY BEYOND BORDERS

Dated: 14 April 2023

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 20 JUNE 2022

	Notes	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>			
Donations and legacies	3	208,009	208,009
<u>Expenditure on:</u>			
Charitable activities	4	72,359	72,359
Net income for the year/ Net movement in funds		135,650	135,650
Fund balances at 21 June 2021		-	-
Fund balances at 20 June 2022		<u>135,650</u>	<u>135,650</u>

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

All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL POSITION

AS AT 20 JUNE 2022

	Notes	2022 £	£
Current assets			
Cash at bank and in hand		136,250	
Current liabilities	9	(600)	
		<hr/>	
Net current assets			135,650
			<hr/> <hr/>
Income funds			
Restricted funds	10		135,650
Unrestricted funds			<hr/> -
			135,650
			<hr/> <hr/>

The financial statements were approved by the Trustees on 14 April 2023

S W G Hallett OBE
Trustee

ABILITY BEYOND BORDERS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 20 JUNE 2022

1 Accounting policies

Charity information

Ability Beyond Borders is an CIO (Charitable Incorporated Organisation) and is registered in England and Wales. The registered office is 44 Priory Park Road, London, NW6 7UN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 JUNE 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 JUNE 2022

period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

Restricted Total funds

	2022 £	2022 £
Donations and gifts	208,009	208,009
	<u> </u>	<u> </u>

4 Charitable activities

Restricted funds 2022 Total 2022

	£	£
Grant funding of activities (see note 5)	71,729	71,729
Share of support costs (see note 6)	30	30
Share of governance costs (see note 6)	600	600
	<u> </u>	<u> </u>
	72,359	72,359
	<u> </u>	<u> </u>

5 Grants payable

Restricted Total funds 2022 2022

	£	£
Grants to institutions	67,971	67,971
	<u>3,758</u>	<u>3,758</u>
	71,729	71,729
	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2022

5 Grants payable (Continued)

6 Support costs

	Support costs £	Governance costs £	2022 £
Bank Charges	30	-	30
Accountancy	-	600	600
	30	600	630
Analysed between			
Charitable activities	30	600	630

Governance costs includes payments to the accountants of £600 for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

There were no employees during the year.

9 Current liabilities

	2022 £
Accruals and deferred income	600

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10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 21 June 2021	Incoming resources	Resources expended	Balance at 20 June 2022
	£	£	£	£
Grant	-	203,914	(68,601)	135,313
China Vision	-	4,095	(3,758)	337
	<u>-</u>	<u>208,009</u>	<u>(72,359)</u>	<u>135,650</u>
	<u><u>-</u></u>	<u><u>208,009</u></u>	<u><u>(72,359)</u></u>	<u><u>135,650</u></u>

11 Analysis of net assets between funds

	Restricted Funds 2022 £
Fund balances at 20 June 2022 are represented by:	
Current assets/(liabilities)	135,650
	<u>135,650</u>
	<u><u>135,650</u></u>

12 Related party transactions

The Trustees of this charity also form part of the board of another charity, China Vision.

During the year China Vision advanced Ability Beyond Borders £4,095 for the purposes of continuing to support our DPO partners in East Asia, £337 remained unspent at the balance sheet date.