

**ABILITY BEYOND BORDERS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 20 JUNE 2024**

# ABILITY BEYOND BORDERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	C M McMillan	
	G de Smidt	
	T Mellon	
	L Wang	
	A Hinton	
	S Walker	
	Professor S Dauncey	(Appointed 4 August 2023)
	Dr A Pearl	(Appointed 4 August 2023)
	Z Ni	(Appointed 20 September 2023)
<b>Executive Director</b>	S Hallett OBE	
<b>Charity number</b>	1194871	
<b>Principal address</b>	44 Priory Park Road London NW6 7UN	
<b>Independent examiner</b>	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
<b>Bankers</b>	HSBC Bank Plc Lion House 25 Islington High Street Islington London N1 9LJ	

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# ABILITY BEYOND BORDERS

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# ABILITY BEYOND BORDERS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 20 JUNE 2024*

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The trustees present their annual report and financial statements for the year ended 20 June 2024.

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 on the Rights of Persons with Disabilities (CRPD).
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 sharing 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.

# ABILITY BEYOND BORDERS

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 20 JUNE 2024**

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### **Achievements and performance**

As a relatively new CIO, registered in June 2021, ABB has focused most of its work 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 some of the same individuals that comprise ABB's board of trustees. ABB's remit is wider than that of China Vision, giving us more opportunities for international and intersectional collaboration. As a CIO, ABB also conforms more closely to the Charity Commission's current guidelines for registered UK charities.

During the financial year covered in this report, ABB has provided capacity-building support to our partners working in the disability field in East Asia. These are mainly NGOs set up by people with disabilities, as well as individuals working within their communities to promote and enhance the lives and rights of people with disabilities. We have also assisted the development of inclusive arts and theatre by people with disabilities in the East Asia region.

The main purpose of ABB's work during this year has been to strengthen cooperation with our long-term partners and develop effective support strategies based on their needs and mindful of the increasing complexities and challenges of the local and international environments. The legacy of the Covid-19 pandemic and heightened restrictions on civil society in China and Hong Kong have inevitably posed challenges to our work. During this period, much of the support and collaboration planned in our projects has been delivered online.

During the second half of 2023, ABB secured international funding for a new project entitled Supporting Disability Rights in East Asia (SDREA), to be run from 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2025. The main purpose of this project is to continue providing capacity-building support to our NGO partners and individuals engaged in disability rights in East Asia, knowledge sharing and promotion of participatory action research (PAR) in the disability field. In March 2024 ABB ran a series of seminars and workshops in Hong Kong, focusing on PAR in the disability field and exchanging knowledge and information between stakeholders. We also arranged study tours to Hong Kong for NGO partners engaged in inclusive arts and theatre.

As part of the SDREA project, ABB has also established a new website <http://abilitybeyondborders.org> which provides a public-facing window into our activities as well as information about the organization and its management/administration.

On 1<sup>st</sup> January 2024, Stephen Hallett (OBE) stood down as a trustee and Chair of AB and was replaced by Professor Sarah Dauncey. Stephen was appointed by unanimous vote of the trustees as Executive Director of ABB, with direct responsibility for implementation of the SDREA project and executive management of ABB. The Executive Director's stipend is covered within the SDREA project budget and the creation of this new role was in recognition of the expanding nature of the organisation's activities and remit.

During this time there has been no other change to ABB's trustee office holders: Graham de Smidt remains as treasurer, Christine McMillan as secretary and Susan Walker as safeguarding officer.

Dr Alex Pearl joined as a trustee of ABB in August 2023.

ABB has continued with implementation of the SDREA project, through online and face-to-face mentoring and coaching, capacity-building support for our partners, forming international links, research and knowledge sharing. We plan to continue and expand this work in subsequent years and are actively seeking new funding from diverse international sources.

# ABILITY BEYOND BORDERS

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 20 JUNE 2024

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#### Financial review

The net movement in funds this year amounted to a surplus of £200,290 (2023 - deficit £135,556).

As at the balance sheet date total funds amounted to £200,384 (2023 - £94), which consist of unrestricted funds of £6,096 (2023 - £nil) and restricted funds of £194,288 (2023 - £94).

After making allowances for tangible fixed assets the free reserves of the charity amounted to £6,096 (2023 - £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 continues strategic planning and development with the purpose of adapting our work to the challenging geopolitical environment and taking careful account of complex conditions in our target regions. During 2025 ABB will complete implementation of our project Supporting Disability Rights in East Asia. We are currently engaged in discussions with our funders to develop a further disability rights project during 2026-7, with an emphasis on information sharing, community-building, disability arts and intersectionality.

We will also:

- Continue to work with our long-term DPO and NGO partners in East Asia, to help strengthen their capacity and long-term sustainability and improve their ability to respond to the needs of disabled people and their communities.
- continue to share the findings of the U-Lead East Asia Disability Rights Forum, to maximise the benefits of participatory action research conducted by disabled people in China, Hong Kong and Taiwan.

#### 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	(Resigned 31 December 2023)
C M McMillan	
G de Smidt	
T Mellon	
L Wang	
P R Crook	(Resigned 29 February 2024)
A Hinton	
S Walker	
E Bassani	(Resigned 29 February 2024)
Professor S Dauncey	(Appointed 4 August 2023)
Dr A Pearl	(Appointed 4 August 2023)
Z Ni	(Appointed 20 September 2023)

# ABILITY BEYOND BORDERS

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 20 JUNE 2024***

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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.

.....  
Professor S Dauncey  
**Trustee**

Date: 15 April 2025

# ABILITY BEYOND BORDERS

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ABILITY BEYOND BORDERS

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I report to the trustees on my examination of the financial statements of Ability Beyond Borders (the charity) for the year ended 20 June 2024.

#### **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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Dated: 15 April 2025



# ABILITY BEYOND BORDERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 20 JUNE 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Restricted funds 2023 £
<b><u>Income from:</u></b>					
Donations and legacies	3	-	262,273	262,273	78,898
Investments	4	6,096	-	6,096	-
<b>Total income</b>		6,096	262,273	268,369	78,898
<b><u>Expenditure on:</u></b>					
Charitable activities	5	-	66,849	66,849	215,714
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		6,096	195,424	201,520	(136,816)
<b><u>Other recognised gains and losses</u></b>					
Other gains or losses	11	-	(1,230)	(1,230)	1,260
<b>Net movement in funds</b>		6,096	194,194	200,290	(135,556)
Fund balances at 21 June 2023		-	94	94	135,650
<b>Fund balances at 20 June 2024</b>		6,096	194,288	200,384	94

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

All income and expenditure derive from continuing activities.

# ABILITY BEYOND BORDERS

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 20 JUNE 2024**

Prior financial year

		<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
	<b>Notes</b>		
<b><u>Income from:</u></b>			
Donations and legacies	<b>3</b>	78,898	78,898
		<hr/>	<hr/>
<b>Total income</b>		78,898	78,898
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	<b>5</b>	215,714	215,714
		<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		(136,816)	(136,816)
<b>Other recognised gains and losses</b>			
Other gains or losses	<b>11</b>	1,260	1,260
		<hr/>	<hr/>
<b>Net movement in funds</b>		(135,556)	(135,556)
Fund balances at 21 June 2022		135,650	135,650
		<hr/>	<hr/>
<b>Fund balances at 20 June 2023</b>		94	94
		<hr/> <hr/>	<hr/> <hr/>

# ABILITY BEYOND BORDERS

## STATEMENT OF FINANCIAL POSITION

AS AT 20 JUNE 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Trade and other receivables	12	-		600	
Cash at bank and in hand		201,044		94	
		<u>201,044</u>		<u>694</u>	
<b>Current liabilities</b>	13	(660)		(600)	
<b>Net current assets</b>			200,384		94
			<u><u>200,384</u></u>		<u><u>94</u></u>
<b>The funds of the charity</b>					
Restricted income funds	14		194,288		94
Unrestricted funds	15		6,096		-
			<u>200,384</u>		<u>94</u>
			<u><u>200,384</u></u>		<u><u>94</u></u>

The financial statements were approved by the trustees on 15 April 2025

.....  
Professor S Dauncey  
Trustee

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 20 JUNE 2024

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#### 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 or grantors 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.

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 20 JUNE 2024

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### 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.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **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.

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2024

### 1 Accounting policies

(Continued)

#### 1.8 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 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 funds	Total	Restricted funds
	2024 £	2024 £	2023 £
Donations and gifts	262,273	262,273	78,898

### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,096	-

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2024

### 5 Charitable activities

	Restricted funds 2024 £	Total 2024 £	Restricted Funds 2023 £
Amounts returned to funder	-	-	67,720
Workshop costs	26,541	26,541	-
Travel costs	8,976	8,976	-
Website costs	1,250	1,250	-
	<u>36,767</u>	<u>36,767</u>	<u>67,720</u>
Grant funding of activities (see note 6)	16,294	16,294	147,115
Share of support costs (see note 7)	13,068	13,068	279
Share of governance costs (see note 7)	720	720	600
	<u>66,849</u>	<u>66,849</u>	<u>215,714</u>

### 6 Grants payable

	Restricted funds 2024 £	Total 2024 £	Restricted Funds 2023 £
Grants to institutions:			
Grant A	-	-	139,450
Grant B	-	-	7,665
Grant C	9,654	9,654	-
Grant D	6,640	6,640	-
	<u>16,294</u>	<u>16,294</u>	<u>147,115</u>

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# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2024

### 7 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Administration and bookkeeping	3,320	-	3,320	105	-	105
Consultancy	9,300	-	9,300	-	-	-
Bank Charges	448	-	448	174	-	174
Accountancy	-	720	720	-	600	600
	<u>13,068</u>	<u>720</u>	<u>13,788</u>	<u>279</u>	<u>600</u>	<u>879</u>
Analysed between Charitable activities	<u>13,068</u>	<u>720</u>	<u>13,788</u>	<u>279</u>	<u>600</u>	<u>879</u>

Governance costs includes payments to the accountants of £720 (2023 - £600) for independent examination fees.

### 8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year, 2 of them were reimbursed a total of £2,017 (2023 £nil) in travelling, subsistence and other sundry expenses.

### 9 Employees

There were no employees during the year.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Other gains and losses

	Restricted funds 2024 £	Restricted funds 2023 £
Gains/(losses) upon:		
Foreign exchange	<u>(1,230)</u>	<u>(1,260)</u>

### 12 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>-</u>	<u>600</u>



## ABILITY BEYOND BORDERS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2024

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#### 13 Current liabilities

	2024 £	2023 £
Accruals and deferred income	660	600
	<u>        </u>	<u>        </u>

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 20 JUNE 2024

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 21 June 2022	Incoming resources	Movement in funds			Balance at 21 June 2023	Incoming resources	Movement in funds			Balance at 20 June 2024
	£	£	Resources expended	Transfers	Gains and losses	£	£	Resources expended	Gains and losses		£
			£	£	£			£	£		
Grant	135,313	-	(135,942)	629	-	-	237,523	(43,235)	-		194,288
China Vision	337	12,422	(12,052)	(629)	(1)	77	24,750	(23,597)	(1,230)		-
PILnet	-	66,476	(67,720)	-	1,261	17	-	(17)	-		-
	<u>135,650</u>	<u>78,898</u>	<u>(215,714)</u>	<u>-</u>	<u>1,260</u>	<u>94</u>	<u>262,273</u>	<u>(66,849)</u>	<u>(1,230)</u>		<u>194,288</u>

**ABILITY BEYOND BORDERS****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 20 JUNE 2024****15 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 21 June 2023 £	Incoming resources £	At 20 June 2024 £
General funds	-	6,096	6,096
	<u>          </u>	<u>          </u>	<u>          </u>

**16 Analysis of net assets between funds**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 20 June 2024:</b>			
Current assets/(liabilities)	6,096	194,288	200,384
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>6,096</u>	<u>194,288</u>	<u>200,384</u>
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 20 June 2023:</b>			
Current assets/(liabilities)	-	94	94
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>-</u>	<u>94</u>	<u>94</u>
	<u>          </u>	<u>          </u>	<u>          </u>

**17 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 £24,750 to cover Qisehua and Shengbo funding, and independent examination fees (2023 - £12,422 for the purposes of BEST funding, the Inclusive Asia project 'Access to Justice for PDW'). £155 (2023 - £77) remained unspent at the balance sheet date.

During the year £3,320 (2023 - £105) was paid to Mrs S. Hallett, the sibling of Mr S. Hallett OBE (stood down as chairperson during 2024), for administration and bookkeeping services.