

Charity registration number 1194871 (England and Wales)

**ABILITY BEYOND BORDERS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 20 JUNE 2025**

# 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	
	Dr A Pearl	
	Z Ni	
	L Han	(Appointed 15 April 2025)
	S Ng	(Appointed 15 April 2025)
<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 2025*

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The trustees present their annual report and financial statements for the year ended 20 June 2025.

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 2025**

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### **Achievements and performance**

Throughout this reporting period ABB has continued to focus 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 to be informed by the earlier 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 be mindful of the increasing complexities and challenges of the local and international environments. The long-term legacy of the Covid-19 pandemic and heightened restrictions on civil society in China and Hong Kong inevitably posed challenges to our work. During this period support for, and collaboration with, our project partners has been delivered both in person and online, according to need and expediency.

In 2023, ABB secured international funding for a new 24-month project entitled Supporting Disability Rights in East Asia (SDREA), which began on 1st January 2024. The main purpose of this project was 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. During 2024-5 ABB ran workshops and coaching sessions in Hong Kong and China to continue capacity-building with our partners, develop effective knowledge-sharing platforms and promote the use of participatory research methods to deepen knowledge of disability-related issues and facilitate positive change at the individual, community and societal levels. We also arranged study tours to Hong Kong for NGO partners engaged in inclusive arts and theatre.

As part of the SDREA project, ABB 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.

During this reporting period Professor Sarah Dauncey, who was appointed as Chair in January 2024, has continued to lead the organisation, together with Stephen Hallett (OBE) in his role as Executive Director. The Executive Director's stipend was 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 have been no other changes to ABB's trustee office holders: Graham de Smidt remains as treasurer, Christine McMillan as secretary and Susan Walker as safeguarding officer.

ABB 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 2025

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#### Financial review

The net movement in funds this year amounted to a deficit of £86,388 (2024 - surplus of £200,290).

As at the balance sheet date total funds amounted to £113,996 (2024 - £200,384), which consist of unrestricted funds of £11,946 (2024 - £6,096) and restricted funds of £102,050 (2024 - £194,288).

After making allowances for tangible fixed assets the free reserves of the charity amounted to £11,946 (2024 - £6,096).

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:

C M McMillan

G de Smidt

T Mellon

L Wang

A Hinton

S Walker

Professor S Dauncey

Dr A Pearl

Z Ni

L Han

S Ng

(Appointed 15 April 2025)

(Appointed 15 April 2025)

# ABILITY BEYOND BORDERS

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 20 JUNE 2025***

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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 the executive director and 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**

10 April 2026

# 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 2025.

#### **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.

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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: 10 April 2026



# ABILITY BEYOND BORDERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 20 JUNE 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Income from:</u></b>					
Donations and legacies	3	-	600	600	262,273
Investments	4	5,850	-	5,850	6,096
<b>Total income</b>		5,850	600	6,450	268,369
<b><u>Expenditure on:</u></b>					
Charitable activities	5	-	82,887	82,887	66,849
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		5,850	(82,287)	(76,437)	201,520
<b><u>Other recognised gains and losses</u></b>					
Other gains or losses	12	-	(9,951)	(9,951)	(1,230)
<b>Net movement in funds</b>		5,850	(92,238)	(86,388)	200,290
Fund balances at 21 June 2024		6,096	194,288	200,384	94
<b>Fund balances at 20 June 2025</b>		11,946	102,050	113,996	200,384

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 2025

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	-	262,273	262,273
Investments	4	6,096	-	6,096
<b>Total income</b>		6,096	262,273	268,369
<b><u>Expenditure on:</u></b>				
Charitable activities	5	-	66,849	66,849
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		6,096	195,424	201,520
<b>Other recognised gains and losses</b>				
Other gains or losses	12	-	(1,230)	(1,230)
<b>Net movement in funds</b>		6,096	194,194	200,290
Fund balances at 21 June 2023		-	94	94
<b>Fund balances at 20 June 2024</b>		6,096	194,288	200,384

# ABILITY BEYOND BORDERS

## STATEMENT OF FINANCIAL POSITION

AS AT 20 JUNE 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		114,776		201,044	
<b>Current liabilities</b>	<b>13</b>	<u>(780)</u>		<u>(660)</u>	
<b>Net current assets</b>			<u>113,996</u>		<u>200,384</u>
<b>The funds of the charity</b>					
Restricted income funds	<b>14</b>		102,050		194,288
Unrestricted funds	<b>15</b>		<u>11,946</u>		<u>6,096</u>
			<u>113,996</u>		<u>200,384</u>

The financial statements were approved by the trustees on 10 April 2026

Professor S Dauncey  
**Trustee**

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 20 JUNE 2025

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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 2025

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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 2025

### 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
	2025 £	2025 £	2024 £
Donations and gifts	600	600	262,273

### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,850	6,096

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2025

### 5 Charitable activities

	Restricted funds 2025 £	Total 2025 £	Restricted Funds 2024 £
Workshop costs	11,720	11,720	26,541
Travel costs	106	106	8,976
Website costs	3,710	3,710	1,250
	<u>15,536</u>	<u>15,536</u>	<u>36,767</u>
Grant funding of activities (see note 6)	32,539	32,539	16,294
Share of support costs (see note 7)	33,912	33,912	13,068
Share of governance costs (see note 7)	900	900	720
	<u>82,887</u>	<u>82,887</u>	<u>66,849</u>

### 6 Grants payable

	Restricted funds 2025 £	Total 2025 £	Restricted Funds 2024 £
Grants to institutions (2 grants):			
Grant A	3,965	3,965	-
Grant B	28,574	28,574	-
Grant C	-	-	9,654
Grant D	-	-	6,640
	<u>32,539</u>	<u>32,539</u>	<u>16,294</u>

Disclosure of names of institutions that grants have been paid to has been withheld as seriously prejudicial. The grants have been paid to institutions working to empower and enhance the rights of people with disabilities in China and East Asia.

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# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2025

### 7 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Administration and bookkeeping	6,720	-	6,720	3,320	-	3,320
Consultancy	26,974	-	26,974	9,300	-	9,300
Bank Charges	218	-	218	448	-	448
Accountancy	-	900	900	-	720	720
	<u>33,912</u>	<u>900</u>	<u>34,812</u>	<u>13,068</u>	<u>720</u>	<u>13,788</u>
Analysed between Charitable activities	<u>33,912</u>	<u>900</u>	<u>34,812</u>	<u>13,068</u>	<u>720</u>	<u>13,788</u>

Governance costs includes payments to the accountants of £900 (2024 - £720) for independent examination fees.

### 8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year. 6 trustees (2024 - 2) were reimbursed a total of £941 (2024 - £2,017) 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 Transfers

£300 was transferred from the OSF restricted fund to the China Vision restricted fund to cover support and governance costs in the year.

### 12 Other gains and losses

	Restricted funds 2025 £	Restricted funds 2024 £
Gains/(losses) upon:		
Foreign exchange	<u>(9,951)</u>	<u>(1,230)</u>



## ABILITY BEYOND BORDERS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 20 JUNE 2025

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#### 13 Current liabilities

	2025 £	2024 £
Accruals and deferred income	<u>780</u>	<u>660</u>

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 20 JUNE 2025

#### 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.

	Movement in funds				Movement in funds					
	Balance at 21 June 2023 £	Incoming resources £	Resources expended £	Gains and losses £	Balance at 21 June 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	Balance at 20 June 2025 £
Grant	-	237,523	(43,235)	-	194,288	-	(81,987)	(300)	(9,951)	102,050
China Vision	77	24,750	(23,597)	(1,230)	-	600	(900)	300	-	-
PILnet	17	-	(17)	-	-	-	-	-	-	-
	<u>94</u>	<u>262,273</u>	<u>(66,849)</u>	<u>(1,230)</u>	<u>194,288</u>	<u>600</u>	<u>(82,887)</u>	<u>-</u>	<u>(9,951)</u>	<u>102,050</u>

#### Description on funds

Foundation Open Society Institute (OSF) - during 2024 a grant was awarded for a new project, Supporting Disability Rights in East Asia (SDREA) which runs from 1 January 2024 to 31 December 2025.

China Vision - during the year monies were received towards independent examination fees. (2024 - received towards the Shengbo project and Qisehua grants.)

# ABILITY BEYOND BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 20 JUNE 2025

#### 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 2024 £	Incoming resources £	At 20 June 2025 £
General funds	6,096	5,850	11,946
<b>Previous year:</b>	<b>At 21 June 2023 £</b>	<b>Incoming resources £</b>	<b>At 20 June 2024 £</b>
General funds	-	6,096	6,096

#### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 20 June 2025:</b>			
Current assets/(liabilities)	11,946	102,050	113,996
	11,946	102,050	113,996
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 20 June 2024:</b>			
Current assets/(liabilities)	6,096	194,288	200,384
	6,096	194,288	200,384

#### 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 £600 to cover independent examination fees (2024 - £24,750 to cover grant funding, and independent examination fees). £nil (2024 - £nil) remained unspent at the balance sheet date.

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