

SOUTHEAST ASIAN OUTREACH

England & Wales · Charity number 293382

Details

Other names	CAMBODIA ACTION, SAO CAMBODIA
Status	Registered
Legal form	Other
Registered	1986-01-08
Register	View on the Charity Commission register

Contact

Address	15 Bushey Ley Welwyn Garden City Hertfordshire AL7 3EY
Phone	07749467049
Email	c.catlin@cambodiaaction.org
Website	www.cambodiaaction.org

Activities

Objects: TO PROMOTE THE CHRISTIAN FAITH AND TO RELIEVE POVERTY AND DISTRESS AMONG THE PEOPLES OF COUNTRIES IN SOUTH EAST ASIA OR AMONG SUCH PEOPLE WHO ARE NOW REFUGEES OR WHO ARE FOR SIMILAR REASONS LIVING IN OTHER COUNTRIES THROUGHOUT THE WORLD

Activities: Proclaim Christ's love and Lordship through practical development work in partnership with others in Cambodia. Encourage church growth, with a special focus on the poor and marginalised, facilitating a healthy church with strong local leadership with a vision for discipleship. Raise awareness of Cambodia in the UK, to meet the needs of poverty alleviation and growth of the Cambodian church.

Classification

- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** COUNTRIES IN SOUTH EAST ASIA
- Cambodia

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£89,234	£108,915	-	-
2024-09-30	£144,411	£96,102	-	-
2023-09-30	£129,386	£133,821	-	-
2022-09-30	£91,005	£95,720	-	-
2021-09-30	£114,647	£107,343	-	-
2020-09-30	£124,132	£124,739	-	-

Trustees

Name	Role	Appointed
DAVID JOHN ADAMS	Chair	
David Buchan		2016-12-09
Dr Robert Arthur Dixon		
Zoran Sulc		2023-12-04

SOUTHEAST ASIAN OUTREACH

England & Wales - Charity number 293382

Accounts

Charity No. 293382
Established 27th Nov 1985

Financial statements for the year ended 30 September 2025

Southeast Asian Outreach (Operating as Cambodia Action)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees present their annual report and the financial statements for the year ended 30 September 2025.

Trustees	David Adams Robert Dixon David Buchan Zoran Sulc	(Chairman, Chief Governance Officer)
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Principal Officer	Chris Catlin	Executive Director
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Principal (UK) Address	Cambodia Action 15 Bushey Ley Welwyn Garden City Herts AL7 3EY
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Independent Examiner	Hannah Clack Stewardship 1 Lamb's Passage, London EC1Y 8AB
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Bankers	Natwest Bank Plc 23 Market Street Bawtry DONCASTER DN10 6JL
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Charity Number	293382	Registered as Southeast Asian Outreach (operating as Cambodia Action, formerly SAO Cambodia)
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Governing Document	Declaration of trust dated November 1985 and deed of appointment dated May 1994
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which record the receipts and payments of the charity for the year.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Southeast Asian Outreach is a registered charity with number 293382 (and was operating in the UK as SAO Cambodia until June 2009). It is governed by a Trust Deed dated 27th November 1985. This was amended in June 2003 to allow a maximum of twelve Trustees. In July 2009 the charity was re-launched with a new UK operating name, Cambodia Action. Trustees normally meet four times a year as the Board with the Executive Director in attendance and follow the Carver model of governance.

We have met as Trustees on four occasions during the year. Our Trustee meetings in December 2024, June 2025 and September 2025 were held via Zoom. We met face to face in March 2025. Our strategy weekend originally planned for September 2025 was rearranged to November 2025 to enable our Executive Director to be present. He is at present based in South Africa on a temporary basis. The Carver model continues to allow maximum freedom for the Executive Director to choose the means by which the charity's Ends are achieved, while placing certain Executive Limitations on that freedom. The Ends are reviewed annually when the Executive Director reports against progress in achieving them. We are confident that the activities of Cambodia Action during this year fulfil our Ends as an organisation.

Cambodia Action's Status in Cambodia

In Cambodia, Cambodia Action continues to operate as SAO. This is the name by which it was known to the Cambodian government when it first registered in 1991. We continue to operate by supporting our team in Cambodia and working in partnership with other like-minded organisations.

Trustees

The Trustees who held office during the year are set out on page 3. Trustees meet as the Cambodia Action Board which, by constitution, has between 3 and 12 members. Potential Trustees may be identified by existing Trustees, Officers or Team Members through personal contacts, networking or, where appropriate, advertising. Trustees are appointed by invitation of the existing Trustees and are selected to give the range of skills and experience necessary for the Trustees to be effective. Trustees have a proactive stance in making the need for Trustees widely known and ensuring the recruitment process is open and transparent.

There were no additions or resignations to our trustees during the year.

The Trustees are actively looking to add new trustees who will broaden the skills and experience base of the board.

Risk Management

The management of risks has continued to be monitored as set out in the Risk Assessment Management paper approved by the Trustees in June 2022. The current risk assessment policy is monitored by the Trustees through two main methods. For those elements under the Executive's control, the Trustees are in receipt of regular management reporting against Executive Limitations which prohibit the activities which appear as risks to the organisation and its operations. In addition, the Trustees review the risks to the organisation for those elements which are Trustee responsibilities by regular reviews of Board Governance policies which pertain to organisational risks. The Risk Assessment policy has been reviewed during the year.

A Financial Controls Policy is in place and is reviewed regularly.

OBJECTS AND ACTIVITIES

The objects of the charity are to promote the Christian faith and relieve poverty and distress among peoples of countries in Southeast Asia, particularly Cambodian nationals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

The following are some examples of projects undertaken during the year by Cambodia Action, with its partners, to achieve their objectives:

- Enabling disadvantaged children to have access to education.
- Enabling young adult orphans to transition successfully from orphanage life to live independently within the community.
- Advocating and developing policy for children's rights with national government.
- Providing mentoring and technical support for local NGOs.
- Working with the Cambodian authorities to establish good standards and practices within residential child care facilities, and where possible the repatriation of children to their families and community.
- Working to develop mature local leaders and encouraging integrity and transparency in their leadership.
- Obtaining funding for projects managed by our partners.
- Promoting the Christian faith by supporting individuals and resourcing the national church.
- Relieving suffering among prisoners through providing medical care in the prisons.
- In all cases the beneficiaries of our activities are accepted without prejudice and are not restricted by ability to contribute, education, religious allegiance or becoming a church member. Where we train and empower national Christians to carry out development in their own communities, the ultimate beneficiaries of their activities are not in any way restricted by faith or religion.

POLITICAL AND ECONOMIC BACKGROUND

Cambodia has continued to grow economically and has a current annual growth rate in GDF of around 6%. It now has a new international airport in Phnom Penh which increases the opportunities for growth. However, as a country it faces significant challenges at the present time.

The World Bank's latest Economic Update of Cambodia reports
(<https://www.worldbank.org/en/country/cambodia/overview>):

"Cambodia faces multiple shocks—real estate slowdown, border tensions, and trade policy uncertainty. Domestic demand slowed, pressuring fiscal policy and exposing banking sector risks. Labor market strains and rising nonperforming loans threaten macro-financial stability. While foreign direct investment remains strong, poverty reduction is slowing. Authorities have fiscal and monetary space but must act to safeguard stability and support vulnerable groups."

Cambodia and its growth and development therefore continue to be subject to external influences largely beyond their control. The need to support the poor and marginalised, as highlighted in the report, remains a significant issue, particularly in rural areas, and remains a key factor in our ongoing commitment as an organisation to the country and people of Cambodia.

ACHIEVEMENTS AND PERFORMANCE

This year has been a time when we have focussed on developing and strengthening relationships with our existing partners. We continue to actively look for new partners who share our vision for Cambodia.

Our Executive Director has been able to make a visit to Cambodia to encourage our team and to meet with our current and prospective partners. We continue to actively look for new partners who share our vision for Cambodia. Financially, we have remained stable as an organisation, which has been an encouragement to all involved in Cambodia Action. The large legacy donation which we received last year has both secured our immediate financial security but also allowed us to expand our planning for the future. Like many charitable organisations we have experienced a reduction in the amount of donations received but this has been relatively small and we have managed our spending accordingly. We monitor our finances at each Trustee Meeting and our confident that we remain financially viable, for which we are thankful to our donors.

Cambodia Action continues to have a particular focus on working with children, the poor and the marginalised. These groups, as highlighted above, are the most vulnerable to the current financial challenges caused by the current border conflict and Tariff issues in particular. We still therefore believe we have a relevant message to proclaim, a role to play in justice advocacy and a calling to demonstrate compassion by the way we act within the projects we support – all of which remain critically important in Cambodia.

Cambodia Action seconds staff to other like-minded missions and agencies, enabling us to broaden the base of those who are able to benefit. We continue therefore to be one of the longest-serving INGOs within Cambodia. We have continued to evaluate and develop our role within Cambodia during the year, whilst facing the realities of a challenging economic environment within the UK charitable sector. We remain however fully committed to growing our work in Cambodia, increasing our project support through our partners and to strengthening our team in country.

Cambodia Action's UK staff, members and supporters continued to demonstrate great commitment and perseverance to the Mission during this year. Our team is supported by our Executive Director both by visits to Cambodia and by regular Zoom meetings. We expect to continue to make a worthwhile contribution in helping address the current needs of Cambodia as it continues to develop.

Our current complement is 2 team members in Cambodia, currently working in a range of development projects, building projects, church and ministry-support roles. Two team members have returned to the UK at the end of their contracts.

We continued to develop our programme of promoting Cambodia and its needs within the UK. We continue to take every opportunity offered to us to raise awareness of the current opportunities within Cambodia. We recognise that raising awareness of the current needs in Cambodia is challenging due to the changing attitudes within the UK towards mission. We continue to explore innovative ways to communicate the needs of our projects to our support base within the UK. We have continued to communicate with our supporters through our magazine produced three times a year, through electronic monthly updates and through our website. Our Executive Director actively responds to new opportunities for raising the profile of the work in which we are involved.

The activities carried out by CA for the public benefit can be broadly categorised into the following programmes:

- Promoting the Christian faith by enabling Cambodian and expatriate Christians to witness to their personal faith in God and build capacity within the local church through their input and commitment, with a particular emphasis on ministry to men.
- Empowering national Christians to have a positive impact on their communities and improve relationships within the community through development activities.
- Addressing the needs of children at risk and young adult orphans through training of care facility workers, developing national childcare legislation and welfare services, youth training programmes and children's work.

Specific Achievements during the reporting period include the following:

M'lup Russey

- We support M'Lup Russey in their belief that family care is the best option for children. There is nothing more natural or beautiful than a family. A family is the perfect environment for children to grow and thrive.
- M'lup Russey Organisation (MRO) continues to work directly with indigenous communities in order to combat the effects of extreme poverty – specifically with an emphasis on children and seeking to keep them in their families and communities rather than being sent to orphanages. Their work includes training and workshop sessions, interactions at government and sub-national levels to influence policy and practice, individual child and family interventions, income generation, training and support, and assistance in providing legal documentation such as birth certificates, family books etc.

Strategic Leadership

- One of our team members continues to have significant input within developing Childcare protection policy within Cambodia at high levels of government.

Pioneering Partners in Cambodia

- *Pioneering Partners in Cambodia* (PPC) continues to serve the poorest by offering families a way out of extreme poverty through sharing the load of educating their children. The programme is designed to educate, encourage, love and care for the children from families who are marginalised by poverty.

Bethel Mission

- We have provided financial support for Bethel Mission who provide education and practical support for children living within the graveyard, slum and city rubbish dump communities. This community is one of the poorest within Phnom Penh and the quality of life of those living within the graveyard has been transformed by the support of Bethel Ministries. Their project work continues to grow rapidly.
- Bethel has built a school and 30 children attend classes every day.

Women in Hope

- We have continued to provide strategic support to workers within the Garment Industry to enable them to stand up for their rights and avoid exploitation.

Shalom Ministries

- One of our team members is a board member of Shalom Ministries where they have a mentoring and teaching role within the leadership of the organisation. Shalom Ministries seeks to develop communities through church planting, leadership training and holistic community development.

Good Real Men

- We provide pastoral and strategic advice to the leadership of GRM. As an organisation it focusses on men and issues that affect men in Cambodia through the use of men's discussion groups. It specifically encourages integrity and healthy life choices for men within their families and the community.

Project Building Support

- One of our team members runs a Building services company. He actively seeks to demonstrate good business practice where those he employs are paid fairly, the quality of work is maintained and bribery is not accepted. They have completed several projects including a veterinary clinic and animal rescue centre within the year.

Sunrise

- We have continued to successfully raise financial support for Sunrise. They work within the local prison in Kampong Cham providing education and health services.
- They also provide end of life care within the local community.

- They provide support for people who are HIV positive and their families.

Agape Project

- We have continued to support the Agape project through a difficult year. The market for the mattresses they manufacture has changed resulting in a loss of sales and questions of viability. We have mentored the staff and provided support in a transitional year.

Brave Project

- Brave is committed to heal brokenness into wholeness and to see lives transformed by being the hands and feet of Christ and serving the destitute by meeting their basic needs in practical ways. Brave Ministry provides practical solutions that will transform those who are desperate, destitute and in despair to once again have a sense of hope that they can live a brave and courageous life. We address the immediate needs, of those we serve, related to basic survival, health care, education and job creation.
- We support the work carried out at the Youth Drug Rehabilitation Centre in Siem Reap, the 40 families that have been removed from their land and re-established in Siem Reap and we actively seek funding for the continuing children's work in Kampong Spue.

Mothers Heart

- We work to support Mothers Heart as they empower, equip and educate women and their families through counselling, support services, medical care and community involvement so they can choose the best future for themselves and their babies.
- We continue to provide financial help towards young women experiencing a pregnancy crisis as a result of poverty, abuse or circumstantial pressure. One team member is on the board of MHO serving as an advisor.

Discover Cambodia

We have developed a "Discover Cambodia" program where we will be taking teams of individuals from around the world to Cambodia on an awareness visit to stimulate interest and support for our projects. The first of these visits will be in November 2025. We see this as part of our strategy to increase the awareness of our project and in doing so the needs of Cambodia as a whole.

All of our team members have worked with our partners to seek to improve the quality of life for those they seek to support. They have been encouraged during the year by numerous examples of where their commitment and input has had a significant effect on the lives of people within the Khmer community.

Future plans

We are continuing with our current work, partnerships and projects in the year ahead and are open to add new partnerships that are in line with our ends. We aim also to recruit at least one new trustee. As usual we will review how well we meet the ends of our organisation and how successful they have been.

PUBLIC BENEFIT

During the year we as trustees of Cambodia Action have carried out a review of the public benefit of our work in compliance with the Charity Commission's guidance. We believe that the work on which we have reported demonstrates public benefit and compliance with charity law.

UK Office

Our UK Office has moved to Welwyn Garden City from Yate. Our Executive Director has moved to South Africa on a temporary basis from where he continues to lead and provide support for the charity's operations. This includes facilitating the activity of the Trustees, financial oversight, liaison with and support of the field team, communication with supporters and funding partners, as well as participation in promotional events. He is also seeking to raise the profile of Cambodia Action in South Africa and raise support whilst he is out there. Our accounting procedures are now outsourced and ensure the financial stability and sustainability of the charity.

FINANCIAL REVIEW

Cambodia Action does not have significant financial reserves. It is funded through extensive giving from many Churches and Christian Trusts and from many individual supporters in the United Kingdom and beyond. Income during the year was £89,234 (2023-24: £144,411), of which £59,698 was restricted to supporting members and specific projects. Expenditure was £108,915, an increase from £96,102 in 2023-24, mainly reflecting increased restricted income which can be passed on to the members and projects in Cambodia, and also an inflationary increase in unrestricted expenditure. The total funds of the charity at 30 September 2025 were £61,776, including restricted funds of £6,805 and unrestricted funds of £54,971.

Funds received for specific projects are remitted to Cambodia either as they are received or as they are accumulated and remitted to Cambodia on a regular basis. We are very grateful to all individuals, churches and Christian trusts which have responded to the needs of team members, and of the poor in Cambodia.

Trustees are not remunerated for their work for Cambodia Action and donate their time. However, occasionally expenses incurred are claimed by trustees. When trustees make donations back to Cambodia Action this allows the tax to be reclaimed.

Going Concern

The Trustees regularly review the financial position of the charity and this year have acted as necessary to maintain a balance between income and expenditure. The trustees have been encouraged by the Legacy received in 2023-24 which has ensured financial security at the present time. We are therefore confident that Cambodia Action will continue to be a going concern (and can viably operate for at least 12 months from the date of this report) and projections for the forthcoming year show sustainability. This position will continue to be reviewed at each trustee meeting and decisions taken to ensure that this remains the case. We continue to seek new sources of funding to ensure the continuing impact of our activities within Cambodia.

Reserves Policy

Our Reserves Policy requires us to retain cash reserves equivalent to approximately three months' of non-grant expenditure (approximately £20,000) in order to enable the charity to withstand short term fluctuations in income or large payments. Once the reserves fall below £20,000, monthly monitoring of the financial situation will be undertaken to ensure that the organisation remains a going concern. The trustees set an absolute minimum level of general fund reserves to ensure that there are sufficient funds to close the organisation down over a two-month period, should this ever become necessary, and this is currently estimated at £13,000. The reserves policy is reviewed annually.

At the year-end the charity's unrestricted cash amounted to £54,971. This is comfortably above the target but not significantly more that we need to take action. We are therefore compliant with our policy.

Independent Examiners

We have continued with Stewardship as our Independent Examiners this year and have developed a strong working relationship with them as they continue to examine our accounts. Our Executive Director, our bookkeeper and our Trustee with Finance responsibility have continued to appreciate the positive support from Stewardship Services during the year.

Approval

This report was approved by the trustees and signed on their behalf by:

David J Adams
David J Adams (Jul 6, 2026 13:05:47 GMT+1)

David Adams
Chair of Trustees

Date: Jul 6, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SOUTHEAST ASIAN OUTREACH

I report to the trustees on my examination of the accounts of Southeast Asian Outreach ('the charity') for the year ended 30 September 2025 on pages 12 to 14 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

I have completed my examination. I confirm that no material 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Hannah Clack
Hannah Clack (Jul 6, 2026 14:34:28 GMT+1)

Hannah Clack
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jul 6, 2026

SOUTHEAST ASIAN OUTREACH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted			
		General	Designated	Restricted	
		Funds	Funds	Funds	
Notes		£	£	£	2025 £
					2024 £
Income receipts					
Donations		25,274	-	55,864	81,138
Gift aid receipts		3,445	-	3,834	7,279
Other		817	-	-	817
Total receipts		29,536	-	59,698	89,234
Payments					
Payments in relation to charitable activities undertaken directly	2	53,609	-	35,201	88,810
Grants paid in relation to charitable activities undertaken by others	3	-	-	20,105	20,105
Total payments		53,609	-	55,306	108,915
Exchange rate gain / (loss)		754	-	-	754
Net of receipts / (payments) before transfers		(23,319)	-	4,392	(18,927)
Transfers between funds	4	3,029	-	(3,029)	-
Net movement in funds		(20,290)	-	1,363	(18,927)
Cash funds as at last year end		75,261	-	5,442	80,703
Cash funds at this year end	A	54,971	-	6,805	80,703

The notes on page 14 form part of these accounts.

SOUTHEAST ASIAN OUTREACH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted General funds £	Restricted funds £	2025 £	2024 £
A Cash funds					
Cash at bank with immediate access		54,843	6,805	61,648	80,575
Petty cash		128	-	128	128
		<u>54,971</u>	<u>6,805</u>	<u>61,776</u>	<u>80,703</u>
B Other monetary assets					
Gift aid due to charity		272	259	531	621
		<u>272</u>	<u>259</u>	<u>531</u>	<u>621</u>
C Liabilities					
Falling due within one year					
Taxes due		488	-	488	451
Fee for Independent Examination		1,182	-	1,182	1,100
Accrued expenses		1,314	-	1,314	1,944
		<u>2,984</u>	<u>-</u>	<u>2,984</u>	<u>3,495</u>

The accounts were approved by the trustees and signed on their behalf by:

David J Adams
David J Adams (Jul 6, 2026 13:05:47 GMT+1)

David Adams

Date: Jul 6, 2026

The notes on page 14 form part of these accounts.

SOUTHEAST ASIAN OUTREACH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, as the charity's income is less than £250,000, it has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 4 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2025	Total 2024
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs	36,129	-	-	36,129	34,518
Ministry costs	5,597	-	-	5,597	4,553
Members' costs	-	-	35,201	35,201	34,235
Trustee expenses	-	-	-	-	-
Independent Examination Fee	1,320	-	-	1,320	1,320
Legal & Professional fees	8,400	-	-	8,400	8,400
Cost of generating funds	2,163	-	-	2,163	2,077
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>53,609</u>	<u>-</u>	<u>35,201</u>	<u>88,810</u>	<u>85,103</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Sunrise	-	-	4,958	4,958	5,791
M'lup Russey	-	-	1,211	1,211	3,401
Bethel Mission	-	-	2,148	2,148	428
Pioneering Partners in Cambodia	-	-	327	327	420
Prison Fellowship	-	-	1,159	1,159	547
Mother's Heart	-	-	8,767	8,767	547
Other Project grants <£500	-	-	1,535	1,535	412
Other Ministries grants	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>20,105</u>	<u>20,105</u>	<u>11,546</u>

4 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	<u>75,261</u>	<u>29,536</u>	<u>(52,855)</u>	<u>3,029</u>	<u>54,971</u>
Restricted funds					
Members Fund	5,067	35,208	(35,201)	(1,250)	3,824
Ministries Fund	375	24,490	(20,105)	(1,779)	2,981
	<u>5,442</u>	<u>59,698</u>	<u>(55,306)</u>	<u>(3,029)</u>	<u>6,805</u>
Total funds	<u>80,703</u>	<u>89,234</u>	<u>(108,161)</u>	<u>-</u>	<u>61,776</u>

Transfers from restricted to general funds mainly relate to the admin fee charged to members and project partners

The Members fund is for individuals and couples who are involved in Christian Ministry in Cambodia.

The Ministries fund is for funds received for organisations working in Cambodia.

SOUTHEAST ASIAN OUTREACH

England & Wales - Charity number 293382

Accounts

Southeast Asian Outreach (operating as Cambodia Action)

Report and Accounts
Year ended 30 September 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SOUTHEAST ASIAN OUTREACH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

ADDRESS FOR CORRESPONDENCE	15 Bushey Ley Welwyn Garden City AL7 3EY
GOVERNING DOCUMENT	Declaration of trust dated November 1985 and deed of appointment dated May 1994
CHARITY REGISTRATION NUMBER	293382
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	David Adams David Buchan Robert Dixon Zoran Sulc (appointed December 2023) Alfie Prothero (resigned Jan 2024)
EXECUTIVE DIRECTOR	Chris Catlin
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Southeast Asian Outreach (Operating as Cambodia Action) Trustees' Report

The Trustees present their annual report for the year ended 30 September 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Southeast Asian Outreach is a registered charity with number 293382 (and was operating in the UK as SAO Cambodia until June 2009). It is governed by a Trust Deed dated 27th November 1985. This was amended in June 2003 to allow a maximum of twelve Trustees. In July 2009 the charity was re-launched with a new UK operating name, Cambodia Action. Trustees normally meet four times a year as the Board with the Executive Director in attendance and follow the Carver model of governance.

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In Cambodia, Cambodia Action continues to operate as SAO. This is the name by which it was known to the Cambodian government when it first registered in 1991. We continue to operate by supporting our team in Cambodia and working in partnership with other like-minded organisations.

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The Trustees who held office during the year are set out on page 1. Trustees meet as the Cambodia Action Board which, by constitution, has between 3 and 12 members. Potential Trustees may be identified by existing Trustees, Officers or Team Members through personal contacts, networking or, where appropriate, advertising. Trustees are appointed by invitation of the existing Trustees and are selected to give the range of skills and experience necessary for the Trustees to be effective. Trustees have a proactive stance in making the need for Trustees widely known and ensuring the recruitment process is open and transparent.

The Trustees are actively looking to add new trustees who will broaden the skills and experience base of the board.

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The management of risks has continued to be monitored as set out in the Risk Assessment Management paper approved by the Trustees in June 2024. The current risk assessment policy is monitored by the Trustees through two main methods. For those elements under the Executive's control, the Trustees are in receipt of regular management reporting against Executive Limitations which prohibit the activities which appear as risks to the organisation and its operations. In addition, the Trustees review the risks to the organisation for those elements which are Trustee responsibilities by regular reviews of Board Governance policies which pertain to organisational risks. The Risk Assessment policy has been reviewed during the year.

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The objects of the charity are to promote the Christian faith and relieve poverty and distress among peoples of countries in Southeast Asia, particularly Cambodian nationals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

The following are some examples of projects undertaken during the year by Cambodia Action, with its partners, to achieve their objectives:

- Enabling disadvantaged children to have access to education.
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POLITICAL AND ECONOMIC BACKGROUND

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The World Bank's latest Economic Update of Cambodia reports
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This year, a combination of external pressures and structural shortcomings that are weighing on growth, despite an initial recovery in tourism and other services, according to the World Bank's *Cambodia Economic Update: Accelerating Structural Reforms*. If structural reforms accompany infrastructure investments and trade opportunities, growth should continue to accelerate in the medium to long term. Cambodia's economy expanded by 5.2% in 2022.

"To sustain economic growth, Cambodia needs to support the private sector as the engine of growth, and this can be achieved by prompt actions to improve public sector performance," said **World Bank Country Manager for Cambodia Maryam Salim**. *"Maintaining financial stability is also a priority and more efforts are needed to restore fiscal space."*

Despite major investments in public infrastructure, the country's limited transport and logistics capacity and unreliable energy supply continue to impose high costs on business and consumers. In the short term, overlapping negative shocks from the pandemic, Russia's invasion of Ukraine, and high international interest rates are expected to continue to constrain growth.

Tourism is crucial to Cambodia's economy, and while international tourists are returning, receipts at major destinations are well below pre-pandemic levels. Investment in merchandise manufacturing, including of garments, and exports of finished goods have both weakened, reflecting lower global demand. As a result, manufacturing jobs have dropped by 5%, prompting authorities to provide financial support to laid-off workers.

Looking ahead, economic growth could further be affected by weakening global demand or renewed oil and food price shocks. Domestically, rising household debt and domestic credit in the real estate sector remain risks.

A special focus section outlines structural reforms that could help Cambodia foster a more sustainable, productivity-led pattern of growth. These include improving the business environment to boost productivity and competitiveness, upgrading infrastructure and connectivity, and upgrading workforce skills."

Cambodia and its growth and development continue to be affected by external influences beyond their control. The need to support the poor and marginalised remains a significant issue and is a key factor in our ongoing commitment as an organisation to the country and people of Cambodia.

On 22nd Aug 2023, Cambodia's national assembly officially elected the eldest son of outgoing premier Hun Sen to be the country's new prime minister. Hun Manet, the new Prime minister, is 45 years old and was elected by all 123 members of Cambodia's lower house of parliament.

ACHIEVEMENTS AND PERFORMANCE

This year has been a special year for Cambodia Action. During the year we have celebrated 50 years since we began as a mission working to serve the people of Cambodia. We held two special events in the UK to celebrate all that has been achieved over the past 50 years where many of those who have been part of Cambodia Action over the years joined together to share experiences and give thanks.

Our Executive Director has been able to make a visit to Cambodia to encourage our team and to meet with our current partners. We continue to look actively for new partners who share our vision for Cambodia. Financially, we have remained stable as an organisation, which has been an encouragement to all involved in Cambodia Action.

Cambodia Action continues to have a particular focus on working with children, the poor and the marginalised. These groups, as highlighted above, are the most vulnerable to the current financial challenges caused by higher energy costs and rising inflation. We still therefore believe we have a message to proclaim, a role to play in justice advocacy and a calling to demonstrate compassion - which is still critically important in Cambodia at the present time.

Cambodia Action seconds staff to other like-minded missions and agencies, enabling us to broaden the base of those who are able to benefit. We continue therefore to be one of the longest-serving INGOs within Cambodia. We have continued to evaluate and develop our role within Cambodia during the year, whilst facing the challenges of a difficult economic environment within the UK charitable sector. We remain however fully committed to growing our work in Cambodia and to strengthening our team in country.

Cambodia Action's UK staff, members and supporters continued to demonstrate great commitment and perseverance to the Mission during this challenging year. Our team were advised by our Executive Director throughout the ongoing COVID crisis and the wellbeing of each team member was a high priority. Thankfully, all of our team members are currently safe and well. We expect to continue to make a worthwhile contribution in helping address the needs of Cambodia as it develops.

Our current complement is 6 team members in Cambodia, currently working in a range of development projects, church and ministry-support roles. Two team members will be returning to the UK but remain actively committed to Cambodia Action.

We continued to develop our programme of promoting Cambodia and its needs within the UK. We continue to take every opportunity offered to us to raise awareness of the current opportunities within Cambodia. We have

continued to communicate with our supporters through our magazine produced three times a year, through electronic monthly updates and through our website. Our Executive Director actively responds to new opportunities for raising the profile of the work in which we are involved.

The activities carried out by CA for the public benefit can be broadly categorised into the following programmes:

- Promoting the Christian faith by enabling expatriate Christians to witness to their personal faith in God and build capacity within the local church through their input and commitment, with a particular emphasis on ministry to men.
- Empowering national Christians to have a positive impact on their communities and improve relationships within the community through development activities.
- Addressing the needs of children at risk and young adult orphans through training of care facility workers, developing national childcare legislation and welfare services, youth training programmes and children's work.

Specific Achievements during the reporting period include the following:

M'lupRussey

- M'lup Russey Organisation (MRO) continues to work directly with indigenous communities in order to combat the effects of extreme poverty – specifically with an emphasis on children and seeking to keep them in their families and communities rather than being sent to orphanages. Their work includes training and workshop sessions, interactions at government and sub-national levels to influence policy and practice, individual child and family interventions, income generation, training and support, and assistance in providing legal documentation such as birth certificates, family books etc.

Strategic Leadership

- One of our team members continues to have a significant role within developing Childcare protection policy within Cambodia at high levels of government.

Pioneering Partners in Cambodia

- *Pioneering Partners in Cambodia* (PPC) continues to serve the poorest by offering families a way out of extreme poverty through sharing the load of educating their children. The programme is designed to educate, encourage, love and care for the children from families who are marginalised by poverty.

Hope School

- We have two team members in Hope School where they provide education to 350 children of families predominantly working in projects supporting the poor and marginalised in Cambodia. Hope School employs 50 local staff within their team.

Bethel Mission

- We have provided financial support for Bethel Mission who provide education and practical support for children living within the graveyard community. This community is one of the poorest within Phnom Penh and the quality of life of those living within the graveyard has been transformed by the support of Bethel Ministries.

Medical Mercy Mission (MMC)

- One of our team members, a Senior Nurse works within MMC in a capacity building role within the medical staff. As an organisation they provide outpatient and inpatient care for patients as well as outreach health clinics. They have an ongoing inhouse training programs for their staff. It is a highly valued medical facility.

Women in Hope

- Two of our team members have provided support to workers within the Garment Industry to enable them to stand up for their rights and avoid exploitation.

Sunrise

- We have provided financial support for Sunrise to enable them to provide practical help for people who have no resources of their own to deal with crises in their lives. Sunrise also provides people with financial support to help them set up businesses through which they can support themselves and their families. They also provide practical support for prisoners and their families.

Shalom Ministries

- One of our team members is a board member of Shalom Ministries where they have a mentoring and teaching role within the leadership of the organisation. Shalom Ministries seeks to develop communities through church planting, leadership training and holistic community development.

Good Real Men

- We support the leadership of GRM. As an organisation it focusses on men and issues that affect men in Cambodia through the use of men's discussion groups. It specifically encourages integrity and healthy life choices for men within their families and the community.

Project Building Support

- One of our team members runs a Building services company. He actively seeks to demonstrate good business practice where those he employs are paid fairly, the quality of work is maintained and bribery is not accepted.

Agape Project

- We have continued to support the Agape project through a difficult year. The market for the mattresses they manufacture has changed resulting in a loss of sales and questions of viability. We have mentored the staff and provided support in a transitional year.

All of our team members have worked with our partners to seek to improve the quality of life for those they seek to support. They have been encouraged during the year by numerous examples of where their commitment and input has had a significant effect on the lives of people within the Khmer community.

Future plans

We are continuing with our current work, partnerships and projects in the year ahead and looking to add new partnerships that are in line with our ends. We aim also to recruit at least one new trustee. As usual we will review the extent to which we meet the ends of our organisation and will evaluate the extent to which these plans have been successful.

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PUBLIC BENEFIT

During the year we as trustees of Cambodia Action have carried out a review of the public benefit of our work in compliance with the Charity Commission's guidance. We believe that the work on which we have reported demonstrates public benefit and compliance with charity law.

UK Office

Our Executive Director has moved to Welwyn Garden City from Yate and continues to run our administration from his home which is where we provide support for the charity's operations. This includes facilitating the activity of the Trustees, financial oversight, liaison with and support of the field team, communication with supporters and funding partners, as well as participation in promotional events. We have outsourced our accounting procedures and this has continued to work very well. These changes have established a sound

administrative structure to ensure the financial stability and sustainability of Cambodia Action. It is our desire to continue to evaluate our UK administration and increasingly to develop administrative capacity within Cambodia. This would allow in the future, more decisions to be made in-country.

During this year, our staff have continued to show a commitment to Cambodia Action beyond that of mere employment, which reflects a personal dedication to serving the people of Cambodia.

FINANCIAL REVIEW

Cambodia Action does not have significant financial reserves. It is funded through extensive giving from many Churches and Christian Trusts and from many individual supporters in the United Kingdom and beyond. Income during the year was £144,411, of which £47,441 was restricted to supporting members and specific projects. Expenditure was £96,102, a reduction of £37,719 on the previous year, when there was an exceptional amount of restricted income which was passed on to the members and projects in Cambodia. The total cash funds of the charity at 30 September 2024 were £80,703, comprising restricted funds of £5,443 and unrestricted funds of £75,260.

The trustees are very grateful for an exceptional donation of £60,000 which was intended to enable the charity to establish a more sustainable long-term financial position. The trustees have approved plans to invest this in the strategic development of the charity over the next 5 years.

Funds received for specific projects are remitted to Cambodia either as they are received or as they are accumulated and remitted to Cambodia on a regular basis. We are very grateful to all individuals, churches and Christian trusts which have responded to the needs of team members, and of the poor in Cambodia.

Trustees are not remunerated for their work for Cambodia Action and donate their time. However, occasionally charitable expenses incurred when acting as an agent for the charity are claimed by trustees.

Going Concern

The Trustees regularly review the financial position of the charity and this year have acted as necessary to maintain a balance between income and expenditure. The trustees recognise that the coming year will be challenging due to the effect of the rising level of inflation and household expenditure on our donors. However, they consider that Cambodia Action will continue to be a going-concern (and can viably operate for at least 12 months from the date of this report) and projections for the forthcoming year show sustainability. This position will continue to be reviewed at each trustee meeting and decisions taken to ensure that this remains the case. We continue to seek new sources of funding to ensure the continuing impact of our activities within Cambodia.

Reserves Policy

Our Reserves Policy requires us to retain cash reserves equivalent to approximately three months' expenditure (rounded up to £18,000) in order to enable the charity to withstand short term fluctuations in income or large payments. Once the reserves fall below £18,000, monthly monitoring of the financial situation will be undertaken to ensure that the organisation remains a going concern. The trustees set an absolute minimum level of general fund reserves to ensure that there are sufficient funds to close the organisation down over a two-month period, should this ever become necessary, and for 2023-24 this was estimated at £12,000. The reserves policy is reviewed annually.

At the year-end the charity's unrestricted cash amounted to £75,260. This is comfortably above the target and is expected to reduce as the charity invests in its strategic development.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

This report was approved by the trustees and signed on their behalf by:

David J Adams
David J Adams (Jun 17, 2025 21:52 GMT+1)

David Adams, Chair of Trustees

Date: Jun 17, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SOUTHEAST ASIAN OUTREACH

I report to the trustees on my examination of the accounts of Southeast Asian Outreach ('the charity') for the year ended 30 September 2024 on pages 10 to 12 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

I have completed my examination. I confirm that no material 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin
Sarah Crispin (Jun 18, 2025 11:17 GMT+1)

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jun 18, 2025

SOUTHEAST ASIAN OUTREACH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted General Funds £	Restricted Funds £	2024 £	2023 £
<i>Income receipts</i>					
Donations		92,169	43,384	135,553	119,209
Gift aid receipts		4,054	4,057	8,111	9,867
Other		747	-	747	310
<i>Total receipts</i>		96,970	47,441	144,411	129,386
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	50,868	34,235	85,103	117,985
Grants paid in relation to charitable activities undertaken by others	3	-	10,999	10,999	15,836
<i>Total payments</i>		50,868	45,234	96,102	133,821
Exchange rate gain / (loss)		(344)	-	(344)	458
Net of receipts / (payments) before transfers		45,758	2,207	47,965	(3,977)
Transfers between funds	4	2,744	(2,744)	-	-
Net movement in funds		48,502	(537)	47,965	(3,977)
Cash funds as at last year end		26,758	5,980	32,738	36,715
Cash funds at this year end	A	75,260	5,443	80,703	32,738

The notes on page 12 form part of these accounts.

SOUTHEAST ASIAN OUTREACH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted General funds £	Restricted funds £	2024 £	2023 £
A Cash funds					
Cash at bank with immediate access		75,132	5,443	80,575	32,610
Petty cash		128	-	128	128
		<u>75,260</u>	<u>5,443</u>	<u>80,703</u>	<u>32,738</u>
B Other monetary assets					
Gift aid due to charity		283	338	621	620
		<u>283</u>	<u>338</u>	<u>621</u>	<u>620</u>
C Liabilities					
Falling due within one year					
Taxes due		451	-	451	515
Fee for Independent Examination		1,100	-	1,100	1,080
Accrued expenses		1,944	-	1,944	1,406
		<u>3,495</u>	<u>-</u>	<u>3,495</u>	<u>3,001</u>

The accounts were approved by the trustees and signed on their behalf by:

David J Adams
David J Adams (Jun 17, 2025 21:52 GMT+1)

David Adams

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SOUTHEAST ASIAN OUTREACH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, as the charity's income is less than £250,000, it has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 4 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted	Total	Total
	General	Designated	Funds	2024	2023
	funds	funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs	34,518	-	-	34,518	32,949
Ministry costs	4,553	-	-	4,553	4,488
Members' costs	-	-	34,235	34,235	68,845
Independent Examination Fee	1,320	-	-	1,320	650
Legal & Professional fees	8,400	-	-	8,400	8,350
Cost of generating funds	2,077	-	-	2,077	2,704
	<u>50,868</u>	<u>-</u>	<u>34,235</u>	<u>85,103</u>	<u>117,985</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Sunrise	-	-	5,791	5,791	9,190
M'lup Russey	-	-	3,401	3,401	780
Bethel Mission	-	-	428	428	3,683
Pioneering Partners in Cambodia	-	-	420	420	1,019
Prison Fellowship	-	-	547	547	-
Other Project grants <£500	-	-	412	412	276
Other Ministries grants	-	-	-	-	887
	<u>-</u>	<u>-</u>	<u>10,999</u>	<u>10,999</u>	<u>15,836</u>

4 Movement of funds

	Opening	Receipts	Payments	Transfers	Closing
	balance				balance
	£	£	£	£	£
General funds	<u>26,758</u>	<u>96,970</u>	<u>(51,212)</u>	<u>2,744</u>	<u>75,261</u>
Restricted funds					
Members Fund	6,311	35,074	(34,235)	(2,082)	5,068
Ministries Fund	(331)	12,367	(10,999)	(662)	375
	<u>5,980</u>	<u>47,441</u>	<u>(45,234)</u>	<u>(2,744)</u>	<u>5,443</u>
Total funds	<u>32,738</u>	<u>144,411</u>	<u>(96,446)</u>	<u>-</u>	<u>80,703</u>

Transfers from restricted to general funds mainly relate to the admin fee charged to members and project partners

The Members fund is for individuals and couples who are involved in Christian Ministry in Cambodia.

The Ministries fund is for funds received for organisations working in Cambodia.

SOUTHEAST ASIAN OUTREACH

England & Wales - Charity number 293382

Accounts

Southeast Asian Outreach (operating as Cambodia Action)

Report and Accounts
Year ended 30 September 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

SOUTHEAST ASIAN OUTREACH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

ADDRESS FOR CORRESPONDENCE	15 Bushey Ley Welwyn Garden City AL7 3EY
GOVERNING DOCUMENT	Declaration of trust dated November 1985 and deed of appointment dated May 1994
CHARITY REGISTRATION NUMBER	293382
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	David Adams David Buchan Robert Dixon Alfie Prothero
EXECUTIVE DIRECTOR	Chris Catlin
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Page 10	Receipts and Payments Account
Page 11	Statement of Assets & Liabilities
Pages 12-13	Notes to the Accounts

Southeast Asian Outreach (Operating as Cambodia Action) Trustees' Report

The Trustees present their annual report for the year ended 30 September 2023.

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*"To sustain economic growth, Cambodia needs to support the private sector as the engine of growth, and this can be achieved by prompt actions to improve public sector performance," said **World Bank Country Manager for Cambodia Maryam Salim**. "Maintaining financial stability is also a priority and more efforts are needed to restore fiscal space."*

Despite major investments in public infrastructure, the country's limited transport and logistics capacity and unreliable energy supply continue to impose high costs on business and consumers. In the short term, overlapping negative shocks from the pandemic, Russia's invasion of Ukraine, and high international interest rates are expected to continue to constrain growth.

Tourism is crucial to Cambodia's economy, and while international tourists are returning, receipts at major destinations are well below pre-pandemic levels. Investment in merchandise manufacturing, including of garments, and exports of finished goods have both weakened, reflecting lower global demand. As a result, manufacturing jobs have dropped by 5%, prompting authorities to provide financial support to laid-off workers.

Looking ahead, economic growth could further be affected by weakening global demand or renewed oil and food price shocks. Domestically, rising household debt and domestic credit in the real estate sector remain risks.

A special focus section outlines structural reforms that could help Cambodia foster a more sustainable, productivity-led pattern of growth. These include improving the business environment to boost productivity and competitiveness, upgrading infrastructure and connectivity, and upgrading workforce skills."

Cambodia and its growth and development continue to be affected by external influences beyond their control. The need to support the poor and marginalised remains a significant issue and is a key factor in our ongoing commitment as an organisation to the country and people of Cambodia.

On 22nd Aug 2023, Cambodia's national assembly officially elected the eldest son of outgoing premier Hun Sen to be the country's new prime minister. Hun Manet, the new Prime minister, is 45 years old and was elected by all 123 members of Cambodia's lower house of parliament.

ACHIEVEMENTS AND PERFORMANCE

This year has been a special year for Cambodia Action. During the year we have celebrated 50 years since we began as a mission working to serve the people of Cambodia. We held two special events in the UK to celebrate all that has been achieved over the past 50 years where many of those who have been part of Cambodia Action over the years joined together to share experiences and give thanks.

Our Executive Director has been able to make a visit to Cambodia to encourage our team and to meet with our current partners. We continue to look actively for new partners who share our vision for Cambodia. Financially, we have remained stable as an organisation, which has been an encouragement to all involved in Cambodia Action.

Cambodia Action continues to have a particular focus on working with children, the poor and the marginalised. These groups, as highlighted above, are the most vulnerable to the current financial challenges caused by higher energy costs and rising inflation. We still therefore believe we have a message to proclaim, a role to play in justice advocacy and a calling to demonstrate compassion - which is still critically important in Cambodia at the present time.

Cambodia Action seconds staff to other like-minded missions and agencies, enabling us to broaden the base of those who are able to benefit. We continue therefore to be one of the longest-serving INGOs within Cambodia. We have continued to evaluate and develop our role within Cambodia during the year, whilst facing the challenges of a difficult economic environment within the UK charitable sector. We remain however fully committed to growing our work in Cambodia and to strengthening our team in country.

Cambodia Action's UK staff, members and supporters continued to demonstrate great commitment and perseverance to the Mission during this challenging year. Our team were advised by our Executive Director throughout the ongoing COVID crisis and the wellbeing of each team member was a high priority. Thankfully, all of our team members are currently safe and well. We expect to continue to make a worthwhile contribution in helping address the needs of Cambodia as it develops.

Our current complement is 6 team members in Cambodia, currently working in a range of development projects, church and ministry-support roles. Two team members will be returning to the UK but remain actively committed to Cambodia Action.

We continued to develop our programme of promoting Cambodia and its needs within the UK. We continue to take every opportunity offered to us to raise awareness of the current opportunities within Cambodia. We have

continued to communicate with our supporters through our magazine produced three times a year, through electronic monthly updates and through our website. Our Executive Director actively responds to new opportunities for raising the profile of the work in which we are involved.

The activities carried out by CA for the public benefit can be broadly categorised into the following programmes:

- Promoting the Christian faith by enabling expatriate Christians to witness to their personal faith in God and build capacity within the local church through their input and commitment, with a particular emphasis on ministry to men.
- Empowering national Christians to have a positive impact on their communities and improve relationships within the community through development activities.
- Addressing the needs of children at risk and young adult orphans through training of care facility workers, developing national childcare legislation and welfare services, youth training programmes and children's work.

Specific Achievements during the reporting period include the following:

M'lupRussey

- M'lup Russey Organisation (MRO) continues to work directly with indigenous communities in order to combat the effects of extreme poverty – specifically with an emphasis on children and seeking to keep them in their families and communities rather than being sent to orphanages. Their work includes training and workshop sessions, interactions at government and sub-national levels to influence policy and practice, individual child and family interventions, income generation, training and support, and assistance in providing legal documentation such as birth certificates, family books etc.

Strategic Leadership

- One of our team members continues to have a significant role within developing Childcare protection policy within Cambodia at high levels of government.

Pioneering Partners in Cambodia

- *Pioneering Partners in Cambodia* (PPC) continues to serve the poorest by offering families a way out of extreme poverty through sharing the load of educating their children. The programme is designed to educate, encourage, love and care for the children from families who are marginalised by poverty.

Hope School

- We have two team members in Hope School where they provide education to 350 children of families predominantly working in projects supporting the poor and marginalised in Cambodia. Hope School employs 50 local staff within their team.

Bethel Mission

- We have provided financial support for Bethel Mission who provide education and practical support for children living within the graveyard community. This community is one of the poorest within Phnom Penh and the quality of life of those living within the graveyard has been transformed by the support of Bethel Ministries.

Medical Mercy Mission (MMC)

- One of our team members, a Senior Nurse works within MMC in a capacity building role within the medical staff. As an organisation they provide outpatient and inpatient care for patients as well as outreach health clinics. They have an ongoing inhouse training programs for their staff. It is a highly valued medical facility.

Women in Hope

- Two of our team members have provided support to workers within the Garment Industry to enable them to stand up for their rights and avoid exploitation.

Sunrise

- We have provided financial support for Sunrise to enable them to provide practical help for people who have no resources of their own to deal with crises in their lives. Sunrise also provides people with financial support to help them set up businesses through which they can support themselves and their families. They also provide practical support for prisoners and their families.

Shalom Ministries

- One of our team members is a board member of Shalom Ministries where they have a mentoring and teaching role within the leadership of the organisation. Shalom Ministries seeks to develop communities through church planting, leadership training and holistic community development.

Good Real Men

- We support the leadership of GRM. As an organisation it focusses on men and issues that affect men in Cambodia through the use of men's discussion groups. It specifically encourages integrity and healthy life choices for men within their families and the community.

Project Building Support

- One of our team members runs a Building services company. He actively seeks to demonstrate good business practice where those he employs are paid fairly, the quality of work is maintained and bribery is not accepted.

Agape Project

- We have continued to support the Agape project through a difficult year. The market for the mattresses they manufacture has changed resulting in a loss of sales and questions of viability. We have mentored the staff and provided support in a transitional year.

All of our team members have worked with our partners to seek to improve the quality of life for those they seek to support. They have been encouraged during the year by numerous examples of where their commitment and input has had a significant effect on the lives of people within the Khmer community.

Future plans

We are continuing with our current work, partnerships and projects in the year ahead and looking to add new partnerships that are in line with our ends. We aim also to recruit at least one new trustee. As usual we will review the extent to which we meet the ends of our organisation and will evaluate the extent to which these plans have been successful.

PUBLIC BENEFIT

During the year we as trustees of Cambodia Action have carried out a review of the public benefit of our work in compliance with the Charity Commission's guidance. We believe that the work on which we have reported demonstrates public benefit and compliance with charity law.

UK Office

Our Executive Director has moved to Welwyn Garden City from Yate and continues to run our administration from his home which is where we provide support for the charity's operations. This includes facilitating the activity of the Trustees, financial oversight, liaison with and support of the field team, communication with supporters and funding partners, as well as participation in promotional events. We have outsourced our accounting procedures and this has continued to work very well. These changes have established a sound

administrative structure to ensure the financial stability and sustainability of Cambodia Action. It is our desire to continue to evaluate our UK administration and increasingly to develop administrative capacity within Cambodia. This would allow in the future, more decisions to be made in-country.

During this year, our staff have continued to show a commitment to Cambodia Action beyond that of mere employment, which reflects a personal dedication to serving the people of Cambodia.

FINANCIAL REVIEW

Cambodia Action does not have significant financial reserves. It is funded through extensive giving from many Churches and Christian Trusts and from many individual supporters in the United Kingdom and beyond. Income during the year was £129,386, of which 70% was restricted to supporting members and specific projects. Expenditure was £133,821, an increase of £37,515, mainly reflecting increased restricted income which can be passed on to the members and projects in Cambodia. The total cash funds of the charity at 30 September 2023 were £32,738, including restricted funds of £5,980 whilst unrestricted funds were £26,758.

Funds received for specific projects are remitted to Cambodia either as they are received or as they are accumulated and remitted to Cambodia on a regular basis. We are very grateful to all individuals, churches and Christian trusts which have responded to the needs of team members, and of the poor in Cambodia.

Trustees are not remunerated for their work for Cambodia Action and donate their time. However, occasionally charitable expenses incurred when acting as an agent for the charity are claimed by trustees.

Going Concern

The Trustees regularly review the financial position of the charity and this year have acted as necessary to maintain a balance between income and expenditure. The trustees recognise that the coming year will be challenging due to the effect of the rising level of inflation and household expenditure on our donors. However, they consider that Cambodia Action will continue to be a going-concern (and can viably operate for at least 12 months from the date of this report) and projections for the forthcoming year show sustainability. This position will continue to be reviewed at each trustee meeting and decisions taken to ensure that this remains the case. We continue to seek new sources of funding to ensure the continuing impact of our activities within Cambodia.

Reserves Policy

Our Reserves Policy requires us to retain cash reserves equivalent to approximately three months' expenditure (rounded up to £15,000) in order to enable the charity to withstand short term fluctuations in income or large payments. Once the reserves fall below £15,000, monthly monitoring of the financial situation will be undertaken to ensure that the organisation remains a going concern. The trustees set an absolute minimum level of general fund reserves to ensure that there are sufficient funds to close the organisation down over a two-month period, should this ever become necessary, and this is currently estimated at £8,500. The reserves policy is reviewed annually.

At the year-end the charity's unrestricted cash amounted to £26,758 This is comfortably above the target but not significantly more that we need to take action. We are therefore compliant with our policy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities

This report was approved by the trustees and signed on their behalf by:

David J Adams

David J Adams (Jul 2, 2024 22:47 GMT+1)

David Adams, Chair of Trustees

Date: Jul 2, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
SOUTHEAST ASIAN OUTREACH

I report to the trustees on my examination of the accounts of Southeast Asian Outreach ('the charity') for the year ended 30 September 2023 on pages 10 to 13 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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

I have completed my examination. I confirm that no material 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin
Sarah Crispin (Jul 3, 2024 08:51 GMT+1)
Sarah Crispin ACA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jul 3, 2024

SOUTHEAST ASIAN OUTREACH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

		<u>Unrestricted Funds</u>		Restricted	2023	2022
	Notes	General Funds £	Designated Funds £	Funds £	£	£
<i>Income receipts</i>						
Donations		35,079	-	84,129	119,209	82,182
Gift aid receipts		5,387	-	4,480	9,867	8,823
Other		310	-	-	310	28
<i>Total receipts</i>		<u>40,776</u>	<u>-</u>	<u>88,610</u>	<u>129,386</u>	<u>91,033</u>
<i>Payments</i>						
Payments in relation to charitable activities undertaken directly	2	49,140	-	68,845	117,985	93,216
Grants paid in relation to charitable activities undertaken by others		-	-	15,836	15,836	3,090
<i>Total payments</i>		<u>49,140</u>	<u>-</u>	<u>84,680</u>	<u>133,821</u>	<u>96,306</u>
Exchange rate gain / (loss)		458	-	-	458	499
Net of receipts / (payments) before transfers		(7,906)	-	3,929	(3,977)	(4,773)
Transfers between funds	3	4,920	-	(4,920)	-	-
Net movement in funds		<u>(2,986)</u>	<u>-</u>	<u>(991)</u>	<u>(3,977)</u>	<u>(4,773)</u>
Cash funds as at last year end		29,744	-	6,971	36,715	41,488
Cash funds at this year end	A	<u>26,758</u>	<u>-</u>	<u>5,980</u>	<u>32,738</u>	<u>36,715</u>

The notes on pages 12 - 13 form part of these accounts.

SOUTHEAST ASIAN OUTREACH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted Funds		Restricted funds	2023	2022
		General funds	Designated funds			
		£	£	£	£	£
A Cash funds						
Cash at bank with immediate access		26,630	-	5,980	32,610	36,587
Notice deposits		-	-	-	-	-
Petty cash		128	-	-	128	128
		<u>26,758</u>	<u>-</u>	<u>5,980</u>	<u>32,738</u>	<u>36,715</u>
B Other monetary assets						
Gift aid due to charity		300	-	319	620	660
Other debtors		-	-	-	-	720
		<u>300</u>	<u>-</u>	<u>319</u>	<u>620</u>	<u>1,380</u>
C Liabilities						
Falling due within one year						
Taxes due		515	-	-	515	1,547
Fee for Independent Examination		1,080	-	-	1,080	560
Accrued expenses		1,406	-	-	1,406	2,853
		<u>3,001</u>	<u>-</u>	<u>-</u>	<u>3,001</u>	<u>4,960</u>

The accounts were approved by the trustees and signed on their behalf by:

David J Adams
David J Adams (Jul 2, 2024 22:47 GMT+1)

David Adams

Date: Jul 2, 2024

The notes on pages 12 - 13 form part of these accounts.

SOUTHEAST ASIAN OUTREACH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, as the charity's income is less than £250,000, it has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 4 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted	Total	Total
	General	Designated	Funds	2023	2022
	funds	funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs	32,949	-	-	32,949	28,526
Ministry costs	4,488	-	-	4,488	4,568
Members' costs	-	-	68,845	68,845	45,722
Trustee expenses	-	-	-	-	128
Independent Examination Fee	650	-	-	650	630
Legal & Professional fees	8,350	-	-	8,350	7,800
Cost of generating funds	2,704	-	-	2,704	5,842
	<u>49,140</u>	<u>-</u>	<u>68,845</u>	<u>117,985</u>	<u>93,216</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Sunrise	-	-	9,190	9,190	-
Bethel Mission	-	-	3,683	3,683	-
Pioneering Partners in Cambodia	-	-	1,019	1,019	-
Other Project grants	-	-	1,056	1,056	2,389
Other Ministries grants	-	-	887	887	701
	<u>-</u>	<u>-</u>	<u>15,836</u>	<u>15,836</u>	<u>3,090</u>

3 Movement of funds

	Opening	Receipts	Payments	Transfers	Closing
	balance				balance
	£	£	£	£	£
General funds	<u>29,744</u>	<u>40,776</u>	<u>(48,682)</u>	<u>4,920</u>	<u>26,758</u>
Restricted funds					
Members Fund	6,787	71,032	(68,845)	(2,662)	6,311
Ministries Fund	184	17,578	(15,836)	(2,258)	(331)
	<u>6,971</u>	<u>88,610</u>	<u>(84,680)</u>	<u>(4,920)</u>	<u>5,980</u>
Total funds	<u>36,715</u>	<u>129,386</u>	<u>(133,363)</u>	<u>-</u>	<u>32,738</u>

Transfers from restricted to general funds represents the admin fee charged to members and project partners

The Members fund is for individuals and couples who are involved in Christian Ministry in Cambodia.

The Ministries fund is for funds received for organisations working in Cambodia.

SOUTHEAST ASIAN OUTREACH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2022	2021
	£	£
Previously reported reserves, at 30 September	33,135	37,351
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	-	-
Exclusion of previously included debtors	(1,380)	(1,373)
Exclusion of previously included creditors	4,960	5,510
Re-stated reserves, at 30 September	<u>36,715</u>	<u>41,488</u>

Reconciliation of results

	2022
	£
Previously reported results	(4,216)
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	-
Excluded movements in debtors resulting in the recognition of more / (less) income	(7)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(550)
Re-stated results	<u>(4,773)</u>

SOUTHEAST ASIAN OUTREACH

England & Wales - Charity number 293382

Accounts

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

**Charity No. 293382
Established 27th Nov 1985**

Financial statements for the year ended 30 September 2022

Southeast Asian Outreach (Operating as Cambodia Action)

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SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees present their annual report and the financial statements for the year ended 30 September 2022.

Trustees	David Adams Robert Dixon David Buchan Alfie Prothero Mark Ainsworth	(Chairman, Chief Governance Officer) (Vice-Chairman) Resigned 17/09/2022
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Principal Officer	Chris Catlin	Executive Director
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Principal (UK) Address	Cambodia Action 120 Maisemore Yate Bristol BS37 8UW
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Independent Examiner	Hampton Holland Associates Ltd Bumble Cottage, Bailrigg Lane, Lancaster, LA1 4XP
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Bankers	Natwest Bank Plc 23 Market Street Bawtry DONCASTER DN10 6JL
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Charity Number	293382	Registered as Southeast Asian Outreach (operating as Cambodia Action, formerly SAO Cambodia)
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charity will continue in its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Southeast Asian Outreach is a registered charity with number 293382 (and was operating in the UK as SAO Cambodia until June 2009). It is governed by a Trust Deed dated 27th November 1985. This was amended in June 2003 to allow a maximum of twelve Trustees. In July 2009 the charity was re-launched with a new UK operating name, Cambodia Action. Trustees normally meet four times a year as the Board with the Executive Director in attendance and follow the Carver model of governance.

2021/22 has been a year in which the world slowly emerged from the restrictions of the COVID 19 pandemic. This has meant we have been able to revert to our normal meeting schedule. Our meetings in December 2021 and June 2022 were held via Zoom but we were able to meet face to face in March 2022 and for our strategy weekend in September 2022. We expect this pattern to be the norm for the future. The Carver model continues to allow maximum freedom for the Executive Director to choose the means by which the charity's Ends are achieved, while placing certain Executive Limitations on that freedom. The Ends are reviewed annually when the Executive Director reports against progress in achieving them. We are confident that the activities of Cambodia Action during this year fulfil our Ends as an organisation.

Cambodia Action's Status in Cambodia

In Cambodia, Cambodia Action continues to operate as SAO. This is the name by which it was known to the Cambodian government when it first registered in 1991. We continue to operate by supporting our team in Cambodia and working in partnership with other like-minded organisations.

Trustees

The Trustees who held office during the year are set out on page 3. Trustees meet as the Cambodia Action Board which, by constitution, has between 3 and 12 members. Potential Trustees may be identified by existing Trustees, Officers or Team Members through personal contacts, networking or, where appropriate, advertising. Trustees are appointed by invitation of the existing Trustees and are selected to give the range of skills and experience necessary for the Trustees to be effective. Trustees have a proactive stance in making the need for Trustees widely known and ensuring the recruitment process is open and transparent.

The Trustees are actively looking to add new trustees who will broaden the skills and experience base of the board.

Risk Management

The management of risks has continued to be monitored as set out in the Risk Assessment Management paper approved by the Trustees in June 2022. The current risk assessment policy is monitored by the Trustees through two main methods. For those elements under the Executive's control, the Trustees are in receipt of regular management reporting against Executive Limitations which prohibit the activities which appear as risks to the organisation and its operations. In addition, the Trustees review the risks to the organisation for those elements which are Trustee responsibilities by regular reviews of Board Governance policies which pertain to organisational risks. The Risk Assessment policy has been reviewed during the year.

A Financial Controls Policy is in place and is reviewed regularly.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

OBJECTS AND ACTIVITIES

The objects of the charity are to promote the Christian faith and relieve poverty and distress among peoples of countries in Southeast Asia, particularly Cambodian nationals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

The following are some examples of projects undertaken during the year by Cambodia Action, with its partners, to achieve their objectives:

- Enabling disadvantaged children to have access to education in a school.
- Enabling young adult orphans to transition successfully from orphanage life to live independently within the community.
- Advocating and developing policy for children's rights with national government.
- Providing mentoring and technical support for local NGOs.
- Working with the Cambodian authorities to establish good standards and practices within residential child care facilities, and where possible the repatriation of children to their families and community.
- Working to develop mature local leaders and encouraging integrity and transparency in their leadership.
- Obtaining funding for projects managed by one of our partners.
- Promoting the Christian faith and resourcing the national church.
- Relieving suffering among prisoners through providing medical care in the prisons.
- In all cases the beneficiaries of our activities are not restricted by ability to contribute, education, religious allegiance or becoming a church member. Where we train and empower national Christians to carry out development in their own communities, the ultimate beneficiaries of their activities are not in any way restricted by faith or religion.

POLITICAL AND ECONOMIC BACKGROUND

Cambodia has, like many countries in the world, struggled to emerge from the effect of the COVID pandemic. The country's borders are now fully open, allowing tourism to start to recover. The ongoing impact on the world economy and the reluctance to travel have continued to have a major impact on the economy of the country. The reduction of tourism in particular continues to impact many people's lives.

The World Bank's latest Economic Update (June 22) of Cambodia reports (<https://www.worldbank.org/en/country/cambodia/overview>):

- Cambodia is now weathering an oil price shock, just as the economy had started to recover amid a rollback of COVID-19-related restrictions.
- Negative impacts of the oil price shock are amplified by Cambodia's already large external imbalances.
- Rising global energy and food prices are fueling higher inflation, and in Cambodia, poor and vulnerable households with limited savings are likely to bear the brunt of the oil price shock.
- Meanwhile, the "living with COVID-19" strategy has enabled a reopening of the economy since late last year.
- Cambodia's economy will grow by 4.5 percent in 2022 but the road ahead remains unclear.
- The fiscal deficit is expected to widen to 6.3 percent of GDP, as the government will need to continue spending programs to support the poor.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

- Over the medium term, the economy is expected to grow at around 6 percent annually, with the new investment law, together with free trade agreements, helping to boost investment and trade.

Policies options

The report recommends policies that can help sustain economic recovery, including:

- continued efforts to contain COVID-19 infection,
- strengthening consumer and investor confidence,
- promotion of exports, particularly in agricultural commodities, by facilitating trade and reducing the costs of doing business, and
- stabilization of retail prices.

Special Focus:

The Special Focus section of the report looks at post-pandemic supply chain disruptions and explains how to develop strategies to reduce logistics costs. Its findings are:

- Rising oil prices are hurting exports of agricultural commodities.
- Cambodia's infrastructure remains underdeveloped, and the country's performance in logistics has been significantly below other countries in the region, thereby triggering higher costs.
- Increasing supply chain reliability and service quality is key to improving Cambodia's logistics performance, as predictability is not just a matter of time and cost but also a component of shipment quality.
- Efforts to increase Cambodia's competitiveness, facilitate international trade, and enhance its connectivity to better serve consumers and meet the needs of regionally integrated facilities for reliable delivery of inputs and outputs will require a systematic approach that goes beyond merely improving physical assets.

ACHIEVEMENTS AND PERFORMANCE

This year has been a more encouraging year for Cambodia Action. Our Executive Director has been able to make a visit to Cambodia to encourage our team and to meet with our current partners. He has also been able to identify and meet with potential future partners. We have placed two new team members in Cambodia. Financially, we have remained stable as an organisation, which has been an encouragement to all involved in Cambodia Action.

Cambodia Action continues to have a particular focus on working with children, the poor and the marginalised. These groups, as highlighted above, are the most vulnerable to the current financial challenges caused by higher energy costs and rising inflation. We still therefore believe we have a message to proclaim, a role to play in justice advocacy and a calling to demonstrate compassion which is still critically important in Cambodia at the present time.

Cambodia Action seconds staff to other like-minded missions and agencies, enabling us to broaden the base of those who are able to benefit. We continue therefore to be one of the longest-serving INGOs within Cambodia. We have continued to evaluate and develop our role within Cambodia during the year, whilst facing the challenges of a difficult economic environment within the UK charitable sector. We remain however fully committed to growing our work in Cambodia and to strengthening our team in country.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

Cambodia Action's UK staff, members and supporters continued to demonstrate great commitment and perseverance to the Mission during this challenging year. Our team were advised by our Executive Director throughout the ongoing COVID crisis and the wellbeing of each team member was a high priority. Thankfully, all of our team members are currently safe and well. We expect to continue to make a worthwhile contribution in helping address the needs of Cambodia as it develops.

Our current complement is 6 team members in Cambodia, currently working in a range of development projects, church and ministry-support roles.

We continued to develop our programme of promoting Cambodia and its needs within the UK. The opportunities for speaking engagements and conferences have increased but still remain significantly affected by the after-effects of the Covid outbreak. However, we have continued to communicate with our supporters by our magazine produced three times a year, through electronic monthly updates and through our website.

The activities carried out by CA for the public benefit can be broadly categorised into the following programmes:

- Promoting the Christian faith by enabling expatriate Christians to witness to their personal faith in God and build capacity within the local church through their input and commitment, with a particular emphasis on ministry to men.
- Empowering national Christians to have a positive impact on their communities and improve relationships within the community through development activities.
- Addressing the needs of children at risk and young adult orphans through training of care facility workers, developing national childcare legislation and welfare services, youth training programmes and children's work.
- Addressing the needs of those living with end-of-life-threatening diseases, including HIV/AIDS and the effects on their direct families and social wellbeing.

Specific achievements during the reporting period include the following:

- M'lup Russey Organisation (MRO) continues to work directly with indigenous communities in order to combat the effects of extreme poverty – specifically with an emphasis on children and seeking to keep them in their families and communities rather than being sent to orphanages. Their work includes training and workshop sessions, interactions at government and sub-national levels to influence policy and practice, individual child and family interventions, income generation, training and support, and assistance in providing legal documentation such as birth certificates, family books etc.
- Key Community People supported by MRO have been actively engaging in work with local authorities to collect data on Orphans and Vulnerable Children, and have watched over the children's situations, especially during the pandemic.
- Key Community People trained by MRO showed their commitment and potential for solving problems in their own communities by standing as a resource and by volunteering to work in promoting family-based care, and fighting against family separation.
- MRO has been engaged in, and integrated into, the National Child Protection Task Force to develop and implement relevant policies. MRO has also worked closely with the Ministry of Social Affairs, Veterans and Youth Rehabilitation to build capacity and monitor the capacity of various Duty Bearers in applying the Minimum Standards, Alternative Care, and Case Management for Reintegration and Reunification policies.
- MRO continues to work with the Sub-National Level authorities in target provinces to have committees for the protection of vulnerable children during the Covid-19 pandemic, and responding in emergency cases, including cases of abandoned children, rape, families in need of emergency food, domestic violence, emotional abuse and lack of legal documents such as birth certificates and family books.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

- One of our team members working with M'lup Russey Organisation continues to seek and to assist in developing an improved, sustainable system of monitoring and evaluation in order to enable the organisation to work more effectively and efficiently. Over the last year she has produced a foundational database of the activities, strategies, progress markers and outcome challenges, from which she has just completed and presented to the Management Team and Staff key recording journals to assist in recording reflections and monitoring. This process will also allow for the full database to be available in both Khmer and English in the next iteration of the 3-year Outcome Map. The next stage is to continue to train and develop key staff so that they are able to amend and develop the systems as required in the future. These are key capacity building skills that they believe will aid and assist both the individuals and MRO in becoming more effective and efficient in use of funds. These reporting processes will also hopefully assist MRO to report more effectively to donors on both the statistics of outputs and also the impact of the work that has been done.
- One of our team continues to have an influential role working closely with the ministry of Social Affairs to develop protocols for the care of Vulnerable Children within Cambodia. During the year the official proclamation "Procedures to Implement the Care of Children through Kinship and Foster Care" has been signed by the Ministry of Social Affairs, Veterans and Youth Rehabilitation. The "Guidelines on the reintegration of Children, and the Transition and Closure of Residential Care" are in the final stages of agreement and represent many years of work. Cambodia has moved from a position of lagging behind, to one of leading the way for care of Vulnerable Children within Southeast Asia.
- This team member was also elected to be the Deputy Representative of the Systems and Policies Thematic Sub-Group of Family Care First REACT (FCF). FCF is a network of 56 organisations in Cambodia working together to prevent children from being separated from their families and to increase the number of children who are safely and successfully integrated into family care. The Systems and Policy Thematic Sub-Group continues to support and enable partner organisations to work with the Cambodian government to agree a common approach to child protection and system-strengthening, which includes developing a national plan to strengthen child protection mechanisms.
- Also, as Advisor to M'lup Russey, the team member was elected to be a member of the Knowledge Sharing Group of Family Care First REACT (FCF), which ensures that FCF partners have the best possible information to enable them to implement effective interventions for children outside of family care or at risk of separation from their families, and works to facilitate the dissemination of knowledge across FCF and beyond to develop guidance for the creation and implementation of impactful programs and research.
- One of our team members:
 - was appointed as the Technical Advisor to the Secretariat of the Technical Working Group implementing Cambodia's 'Caring for Children in Families is the First Priority and an Effective Response for the Child Welfare System' until December 2023.
 - participates in all meetings of the Secretariat, the Advisory Committee, partner organisations and donors to promote and ensure cooperation in the smooth-running of programmes in the best interests of vulnerable children and families in Cambodia; reviews and develops minimum standards, guidelines and strategic plans in English to communicate and seek support from relevant foreign donors;
 - works as a Technical Advisor to the Child Welfare Department at the Ministry of Social Affairs, Veterans and Youth, supporting the process of drafting and editing a new policy and handbooks on a number of crucial areas that concern families and children.
- The Deputy Director of the Child Welfare Department seconded one of our team to the Social Welfare Department to be a member of the high-level committee organising the 6th ASEAN

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

Children's Forum, where she has actively participated in decision making. She has also edited all the official English documents before they are submitted to ASEAN, and has joined important meetings with the ASEAN Secretariat. The Forum will provide an opportunity for children from ASEAN Member States to develop ideas and recommendations on the impact of Covid-19 and the current situation of children across the ASEAN region, discussing health, education and livelihood with the impact of Covid-19 and its effects on children as a cross-cutting issue. The Forum is bi-annual, is hosted by ASEAN Member States in turn, and enables children to become important stakeholders in the "Social Development for Children in ASEAN" programmes.

- *Pioneering Partners in Cambodia* (PPC) continues to serve the poorest by offering families a way out of extreme poverty through sharing the load of educating their children. The programme is designed to educate, encourage, love and care for the children from families who are marginalised by poverty. Children of different ages are chosen from families with an income of less than \$1 per day, orphaned children, or children with one parent but no support from any other organisation. Cambodia Action facilitates sponsorship and financial support for children's education. Currently the PPC staff of six keep track of 60 sponsored children (22 boys and 38 girls), ranging from six years to seventeen years of age.
- One of our team members has worked with a local language school and a local church to improve the quality of teaching provided.
- We have placed two new team members in Hope School where they provide education to children of families working with the poor and marginalised in Cambodia.

All of our team members have worked with our partners to seek to improve the quality of life for those they seek to support. They have been encouraged during the year by numerous examples of where their commitment and input has had a significant effect on the lives of people within the Khmer community.

Future plans

We are continuing with our current work, partnerships and projects in the year ahead, but looking to add new partnerships that are in line with our ends. We plan two events, one in the south and one in the north to celebrate our 50th anniversary, and expect some increased donations to mark the celebration. We aim also to recruit at least one new trustee. As usual we will review the extent to which we meet the ends of our organisation and will evaluate the extent to which these plans have been successful.

PUBLIC BENEFIT

During the year we as trustees of Cambodia Action have carried out a review of the public benefit of our work in compliance with the Charity Commission's guidance. We believe that the work on which we have reported demonstrates public benefit and compliance with charity law.

UK Office

Our UK administration continues to operate from the home of our Executive Director in Yate, near Bristol, from where we provide support for the charity's operations. This includes facilitating the activity of the Trustees, financial oversight, liaison with and support of the field team, communication with supporters and funding partners, as well as participation in promotional events. We have outsourced our accounting procedures and this has continued to work very well. These changes have established a sound administrative structure to ensure the financial stability and sustainability of Cambodia Action. It is our intention to continue to evaluate our UK administration and increasingly to develop administrative capacity within Cambodia as, in the future, more decisions will be made in-country.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

During this year, our staff have continued to show a commitment to Cambodia Action beyond that of mere employment, which reflects a personal dedication to serving the people of Cambodia.

FINANCIAL REVIEW

Cambodia Action does not have significant financial reserves. It is funded through extensive giving from many Churches and Christian Trusts and from many individual supporters in the United Kingdom and beyond. Income during the year was £91,005, of which just over half was restricted to supporting members and specific projects. Expenditure was £95,720, a decrease of £11,623, mainly reflecting reduced restricted income which can be passed on to the members and projects in Cambodia. The total funds of the charity at 30 September 2022 were £33,135, including restricted funds of £3,562 whilst unrestricted funds were £29,573.

Funds received for specific projects are remitted to Cambodia either as they are received or as they are accumulated and remitted to Cambodia on a regular basis. We are very grateful to all individuals, churches and Christian trusts which have responded to the needs of team members, and of the poor in Cambodia.

Trustees are not remunerated for their work for Cambodia Action and donate their time. However, occasionally expenses incurred are claimed by trustees and then donated back to Cambodia Action to allow the tax to be reclaimed.

Going Concern

The Trustees regularly review the financial position of the charity and this year have acted as necessary to maintain a balance between income and expenditure. The trustees recognise that the coming year will be challenging due to the effect of the rising level of inflation and household expenditure on our donors. However, they consider that Cambodia Action will continue to be a going-concern (and can viably operate for at least 12 months from the date of this report) and projections for the forthcoming year show sustainability. This position will continue to be reviewed at each trustee meeting and decisions taken to ensure that this remains the case. We continue to seek new sources of funding to ensure the continuing impact of our activities within Cambodia.

Reserves Policy

Our Reserves Policy requires us to retain cash reserves equivalent to approximately three months' expenditure (rounded up to £15,000) in order to enable the charity to withstand short term fluctuations in income or large payments. Once the reserves fall below £15,000, monthly monitoring of the financial situation will be undertaken to ensure that the organisation remains a going concern. The trustees set an absolute minimum level of general fund reserves to ensure that there are sufficient funds to close the organisation down over a two-month period, should this ever become necessary, and this is currently estimated at £7,000. The reserves policy is reviewed annually.

At the year-end the charity's unrestricted cash amounted to £29,573. This is comfortably above the target but not significantly more that we need to take action. We are therefore compliant with our policy.

David Adams 11/07/2023

David Adams, Chair of Trustees

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2022

I report on the accounts of the charity for the year ended 30 September 2022, which are set out on pages 12 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000.

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.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have 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.

P C Holland

Paul Holland, FCMA
Hampton Holland Associates Ltd
Bumble Cottage,
Bailrigg Lane,
Lancaster, LA1 4XP

Date: 14/07/23

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Not e	2022 Unrestricte d Fund £	2022 Restrict ed Funds £	2022 Total £	2021 Unrestricte d Fund £	2021 Restrict ed Funds £	2021 Total £
Income from:							
Donations and Legacies	7	39,675	51,302	90,977	57,505	57,127	114,632
Charitable Activities	8	-	-	-	-	-	-
Investments	9	28	-	28	15	-	15
Total income		<u>39,703</u>	<u>51,302</u>	<u>91,005</u>	<u>57,520</u>	<u>57,127</u>	<u>114,647</u>
Expenditure on:							
Charitable activities		41,768	48,110	89,878	46,911	55,116	102,027
Raising funds		5,842	-	5,842	5,316	-	5,316
Total expenditure	10	<u>47,610</u>	<u>48,110</u>	<u>95,720</u>	<u>52,227</u>	<u>55,116</u>	<u>107,343</u>
Net income before transfers		(7,907)	3,192	(4,715)	5,293	2,011	7,304
Transfers between funds	11	5,940	(5,940)	-	5,053	(5,053)	-
Other recognised gains/losses:							
Exchange rate gain/(loss)		499	-	499	380	-	380
Net movement in funds		<u>(1,468)</u>	<u>(2,748)</u>	<u>(4,216)</u>	<u>10,726</u>	<u>(3,042)</u>	<u>7,684</u>
Fund balances brought forward		31,041	6,310	37,351	20,315	9,352	29,667
Fund balances carried forward		<u>29,573</u>	<u>3,562</u>	<u>33,135</u>	<u>31,041</u>	<u>6,310</u>	<u>37,351</u>

All activities are continuing.

There are no recognised gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 18 form part of these accounts.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

BALANCE SHEET AS AT 30 SEPTEMBER 2022

	Notes	2022 £	2021 £
Current Assets			
Debtors	5	1,380	1,373
Cash at bank and in hand		36,715	41,488
		<u>38,095</u>	<u>42,861</u>
Liabilities			
Creditors: Falling due within one yr	6	(4,960)	(5,510)
Net Current Assets		33,135	37,351
NET ASSETS		<u>33,135</u>	<u>37,351</u>
Funds			
Restricted funds	11	3,562	6,310
Unrestricted funds:		29,573	31,041
TOTAL FUNDS	12	<u>33,135</u>	<u>37,351</u>

Approved by the trustees on 11/07/2023 and signed on their behalf by:

David Adams

David Adams
Director and Trustee (Chair)

The notes on pages 14 to 18 form part of these accounts.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES

a) Basis of preparation of accounts

The financial statements are prepared on an accruals basis and under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

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 (FRS102) (Charities SORP (FRS102)).

Going concern

The trustees have prepared financial projections, taking into consideration the current economic climate and Covid-19 and their potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

(b) Voluntary income

Voluntary income is received by way of donations, gifts and legacies. Donations and gifts are included in full in the Statement of Financial Activities when recognisable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included as receivable if there is a clear entitlement to a provisional or final sum. Income received from individuals includes the corresponding amount of tax recoverable where this is received under the Gift Aid Scheme.

(c) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is identified to the fund, together with a fair allocation of management costs. There are separate restricted funds for support of individual members in Cambodia and specific ministries or projects which are summarised in Note 11.

(d) Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Staff costs and overhead expenses

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

(f) Costs of generating funds

These comprise the costs actually incurred in producing and distributing materials for promotional purposes.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

(g) **Governance costs**

In accordance with SORP2015 governance costs are included within Expenditure upon Charitable Activities. The analysis of the latter does however continue to show the costs related to the preparation of accounts and independent examination, legal fees and trustee expenses.

(h) **Tangible fixed assets and depreciation**

The charity does not hold any fixed assets. Costs relating to items of a capital nature which are individually less than £1,000 are written off to the Statement of Financial Activities in the period in which they occur.

(i) **Foreign currency**

Bank and cash balances held in foreign currencies at the year end are translated into sterling at the rate then ruling.

(j) **Leases**

Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

2. EMPLOYEE INFORMATION

	2022	2021
	£	£
Staff costs during the year were as follows:		
Wages and salaries	29,438	28,581
Social security costs	-	-
Pension contributions (note 14)	2,355	2,286
	<u>31,793</u>	<u>30,867</u>

The average number of employees (part-time and full-time) during the year was as follows:

	2022	2021
	Count	Count
Administration and Support	<u>1</u>	<u>1</u>

No employee earned more than £60,000 per annum (2020: Nil). The remuneration and benefits of the highest paid employee, Chris Catlin, who is also classed as performing a key management role represent the full employee costs in 2022 of £31,793 (2020 £30,867).

3. TRUSTEE INFORMATION

One trustee claimed £127.80 of expenses during the year. (2021: no trustee reclaimed expenses)

None of the trustees nor any persons connected with them have received any remuneration during the year. Total donations by trustees and key staff amounted to £9,218 (2020: £3,783)

4. TRANSACTIONS WITH RELATED PARTIES

None of the trustees of the charity had a beneficial interest in any contracts or arrangements to which the charity was a party during the financial period. There were no other related parties.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)****5. DEBTORS**

	2022	2021
	£	£
Due within one year:		
Tax recoverable	660	756
Other Debtors	720	617
	<u>1,380</u>	<u>1,373</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Creditors and accruals	3,413	3,912
Social security and other taxes	1,547	1,598
	<u>4,960</u>	<u>5,510</u>

7 VOLUNTARY INCOME

	2022	2021
	£	£
Church & Organisation donations	7,081	8,117
Charitable trust donations	920	17,420
Legacies	-	-
Individual donations	74,248	77,348
Gift Aid Claimed	8,728	11,747
Donated services and facilities	-	-
	<u>90,977</u>	<u>114,632</u>

8. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Admin, office and craft sales and conferences	-	-

9. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	28	15

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

10. SUMMARY OF RESOURCES EXPENDED

	2022	2021
	£	£
Direct charitable activities:		
Staff costs	28,543	27,707
Ministry costs	12,962	18,654
Members' costs	45,722	50,990
Project Costs	1,893	4,126
Trustee expenses	128	-
Accounts preparation & Independent examination	630	550
	<u>89,878</u>	<u>102,027</u>
Costs of generating funds:		
Staff costs	3,250	3,160
Advertising and promotions	2,592	2,156
	<u>5,842</u>	<u>5,316</u>
Total	<u>95,720</u>	<u>107,343</u>

11. RESTRICTED FUND MOVEMENTS

	Balance at 1 Oct 2021	Incoming resources	Expended resources	Transfers	Gains	Balance at 30 Sep 2022
	£	£	£	£	£	£
Members	2,708	49,486	45,721	(3,109)	-	3,364
Ministries	3,602	1,816	2,389	(2,831)	-	198
Totals	<u>6,310</u>	<u>51,302</u>	<u>48,110</u>	<u>(5,940)</u>	<u>-</u>	<u>3,562</u>

Previous Year comparison:	Balance at 1 Oct 2020	Incoming resources	Expended resources	Transfers	Gains	Balance at 30 Sep 2021
	£	£	£	£	£	£
Members	6,449	49,350	48,038	(5,053)	-	2,708
Ministries	2,903	7,777	7,078	-	-	3,602
Totals	<u>9,352</u>	<u>57,127</u>	<u>55,116</u>	<u>(5,053)</u>	<u>-</u>	<u>6,310</u>

The nature and purpose of each restricted fund is as follows:

- Members – funds raised in the UK towards our team member costs.
- Ministries – consists of several different projects in Cambodia.

Transfers between funds relate to administration charges levied on affiliates and members income. £1,962 of transfers from Ministries to General Fund relate to unsubstantiated amounts attributed to Ministries prior to 2019 that are now recognised as unrealistic and inappropriate and therefore cleared to General Fund

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)****12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

2022	Unrestricted Funds £	Restricted Funds £	Total £
Debtors	1,064	316	1,380
Cash at bank and in hand	29,744	6,971	36,715
Creditors	(1,235)	(3,725)	(4,960)
Net assets	29,573	3,562	33,135

Previous Year comparison:

2021	Unrestricted Funds £	Restricted Funds £	Total £
Debtors	978	395	1,373
Cash at bank and in hand	31,281	10,207	41,488
Creditors	(1,218)	(4,292)	(5,510)
Net assets	31,041	6,310	37,351

13. COMMITMENTS

At 30 September 2022 the charity had no annual commitments under non-cancellable operating leases. (2020; nil)

14. PENSION CONTRIBUTIONS

The charity pays pension contributions to the personal pension schemes of UK staff and expatriate team members. At the balance sheet date £201 was outstanding (2021 £195).

SOUTHEAST ASIAN OUTREACH

England & Wales - Charity number 293382

Accounts

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

**Charity No. 293382
Established 27th Nov 1985**

Financial statements for the year ended 30 September 2021

Southeast Asian Outreach (Operating as Cambodia Action)

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SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees present their annual report and the financial statements for the year ended 30 September 2021.

Trustees	David Adams	(Chairman, Chief Governance Officer)
	Robert Dixon	
	David Buchan	
	Alfie Prothero	(started December 2020)
	Mark Ainsworth	(Vice-Chairman)
	Geoff Collett	

Principal Officer	Chris Catlin	Executive Director
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Principal (UK) Address	Cambodia Action 120 Maisemore Yate Bristol BS37 8UW
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Independent Examiner	Hampton Holland Associates Ltd Bumble Cottage, Bailrigg Lane, Lancaster, LA1 4XP
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Bankers	Natwest Bank Plc 23 Market Street Bawtry DONCASTER DN10 6JL
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Charity Number	293382	Registered as Southeast Asian Outreach (operating as Cambodia Action, formerly SAO Cambodia)
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in that year. In preparing those financial statements, the Trustees are required to:

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- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going-concern basis unless it is inappropriate to presume that the charity will continue in its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Southeast Asian Outreach is a registered charity with number 293382 (and was operating in the UK as SAO Cambodia until June 2009). It is governed by a Trust Deed dated 27th November 1985. This was amended in June 2003 to allow a maximum of twelve Trustees. In July 2009 the charity was re-launched with a new UK operating name, Cambodia Action. It retains the same registered name and address. Trustees normally meet four times a year as the Board with the Executive Director in attendance and follow the Carver model of governance.

2021 has been another exceptional year dominated by the world-wide COVID 19 pandemic. This has meant that our normal meeting schedule has again been changed to accommodate the restrictions imposed by Government COVID guidelines. Our meetings in December 2020, March and June 2021 have therefore been held via Zoom and only our strategy weekend was face-to-face. We envisage that some meetings will continue to be held remotely but we recognise also that some face-to-face meetings remain vitally important for the health of the organisation. The Carver model continues to allow maximum freedom for the Executive Director to choose the means by which the charity's Ends are achieved, while placing certain Executive Limits on that freedom. The Ends are reviewed annually when the Executive Director reports against progress in achieving them. We are confident that the activities of Cambodia Action during this year fulfil our Ends as an organisation.

Cambodia Action's Status in Cambodia

In Cambodia, Cambodia Action continues to operate as SAO. This is the name by which it was known to the Cambodian government (when it first registered in 1991) and by which it was still known within the Cambodian-based partnership – International Co-operation Cambodia (ICC) – of which we were one of the partners. We continue to operate supporting our team in Cambodia and working in partnership with other like-minded organisations.

Trustees

The Trustees who held office during the year are set out on page 3. Trustees meet as the Cambodia Action Board which, by constitution, has between 3 and 12 members. Potential Trustees may be identified by existing Trustees, Officers or Team Members through personal contacts, networking or, where appropriate, advertising. Trustees are appointed by invitation of the existing Trustees and are selected to give the range of skills and experience necessary for the Trustees to be effective. Trustees have a proactive stance in making the need for Trustees widely known and ensuring the recruitment process is open and transparent.

The Trustees are actively looking to add new trustees who will broaden the skills and experience base of the board.

Risk Management

The management of risks has continued to be monitored as set out in the Risk Assessment Management paper approved by the Trustees in June 2021. The current risk assessment policy is monitored by the Trustees through two main methods. For those elements under the Executive's control, the Trustees are in receipt of regular management reporting against Executive Limitations which prohibit the activities which appear as risks to the organisation and its operations. In addition,

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the Trustees review the risks to the organisation for those elements which are Trustee responsibilities by regular reviews of Board Governance policies which pertain to organisational risks. The Risk Assessment policy has been reviewed during the year.

A Financial Controls Policy is in place and is reviewed regularly.

OBJECTS AND ACTIVITIES

The objects of the charity are to promote the Christian faith and relieve poverty and distress among peoples of countries in Southeast Asia, particularly Cambodian nationals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

The following are some examples of projects undertaken during the year by Cambodia Action, with its partners, to achieve their objectives:

- Enabling disadvantaged children to have access to education in a school.
- Enabling young adult orphans to transition successfully from orphanage life to live independently within the community.
- Advocating and developing policy for children's rights with national government.
- Community development amongst the poor and marginalised.
- Providing mentoring and technical support for local NGOs
- Working with the Cambodian authorities to establish good standards and practices within residential child care facilities, and where possible the repatriation of children to their families and community.
- Working to develop mature local leaders and encouraging integrity and transparency in their leadership.
- Obtaining funding for projects managed by one of our partners
- Promoting the Christian faith and resourcing the national church. In particular, we continue to resource team members to support a Mekong Island church in a very poor community close to Phnom Penh.

In all cases the beneficiaries of our activities are not restricted by ability to contribute, education, religious allegiance or becoming a church member. Where direct project beneficiaries are Christians (where we train and empower national Christians to carry out development in their own communities), the beneficiaries of their activities in turn are not in any way restricted by faith or religion.

POLITICAL AND ECONOMIC BACKGROUND

Cambodia has, like many countries in the world, been seriously impacted by the COVID 19 pandemic. The impact on the world economy and the restriction on travel has continued to have a major impact on the economy of the country. The loss of tourism in particular has impacted many people's income.

The World Bank's latest Economic Update (Dec 21) of Cambodia (<https://www.worldbank.org/en/country/cambodia/overview>) reports:

- Cambodia is now living with COVID-19. Since November 2021, the authorities have relaxed travel restrictions, "reopening" the country for business and tourism, while continuing to strictly enforce protective health measures.
- Real gross domestic product (GDP) is projected to grow 2.2 percent this year due to a resurgence of COVID-19 cases, which slowed the recovery, especially of the tourism, wholesale, and retail sectors during the second and third quarters of 2021.

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- Traditional growth drivers, especially the garment, travel goods, footwear, and bicycle manufacturing industries, as well as agriculture, continue to underpin the economic recovery.
- The electrical, electronic, and vehicle parts manufacturing industries are gradually emerging, while the agroprocessing industries, in particular food and wood processing, and furniture are also picking up.
- Despite a recovery of manufacturing exports and an expansion of agricultural commodity exports, the trade deficit has widened significantly.
- Financial conditions continued to be accommodative, supported by a relaxation of monetary policy.
- As of October 2021, 678,459 households or 19 percent of all households, have received the cash transfer from the government.
- Poverty continues to remain higher than pre-pandemic, given that employment has yet to return to pre-pandemic levels and the negative impacts of the pandemic on non-farm family businesses remain substantial, caused mainly by weak consumer demand.
- The economy is expected to continue to recover amid a rollback of COVID-19-related restrictions. Real GDP growth is projected to reach 4.5 percent in 2022.
- Risks remain tilted to the downside. The coronavirus continues to be unpredictable. A slowdown in global demand could hurt export-oriented sectors of the economy, while the tourism sector may recover even more slowly than expected, as consumers may remain reluctant to travel far distances despite eased travel restrictions. In addition, high credit growth and concentration of domestic credit in the construction and real estate sector remain a key risk to Cambodia's financial stability.

ACHIEVEMENTS AND PERFORMANCE

This year has been another challenging year for Cambodia Action. It has not been possible to travel easily to Cambodia and hence our Executive Director has had to lead and communicate via Zoom and similar technologies. However, our work has continued within the limitations placed upon us and our team by Covid restrictions. Financially, we have remained stable as an organisation, which has been an encouragement to all involved in Cambodia Action.

Cambodia Action continues to have a particular focus on working with the children, the poor and the marginalised. These groups, as highlighted above, continue to face many challenges despite the significant improvement in the economic wealth of the country as a whole. We still therefore believe we have a message to proclaim, a role in justice advocacy and a calling to demonstrate compassion which is still very relevant in Cambodia at the present time.

Cambodia Action has continued to operate in development activities in Cambodia; it also seconds staff to other like-minded missions and agencies, enabling us to broaden the base of those who are able to benefit. We continue therefore to be one of the longest-serving development organisations within Cambodia. We have continued to evaluate and develop our role within Cambodia during the year, whilst facing the challenges of a difficult economic environment within the UK charitable sector. We remain however fully committed to growing our work in Cambodia and to strengthening our team in country.

Cambodia Action's UK staff, members and supporters continued to demonstrate great commitment and perseverance to the Mission during this challenging year. Our team were advised by our Executive Director throughout the ongoing COVID crisis and the wellbeing of each team member was a high priority. Thankfully, all of our team members are currently safe and well. We expect to continue to make a worthwhile contribution in helping address the needs of Cambodia as it develops.

Our current complement is 7 team members in Cambodia, currently working in a range of development projects, church and ministry-support roles.

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We continued to develop our programme of promoting Cambodia and its needs within the UK. The opportunities for speaking engagements and conferences have been significantly affected by the Covid outbreak. However, we have continued to communicate with our supporters by our magazine produced four times a year, through electronic monthly updates and through our website.

The activities carried out by CA for the public benefit can be broadly categorised into the following programmes:

- Developing sustainable communities, which includes development of agriculture and sustainable micro-industry, primary education sponsorship and literacy training amongst Cambodia's poor and marginalised.
- Promoting the Christian faith by enabling expatriate Christians to witness to their personal faith in God and build capacity within the local church through their input and commitment, with a particular emphasis on ministry to men.
- Empowering national Christians to have a positive impact on their communities and improve relationships within the community through development activities.
- Addressing the needs of children at risk and young adult orphans through training of care facility workers, developing national childcare legislation and welfare services, youth training programmes and children's work.
- Addressing the needs of those living with end-of-life-threatening diseases, including HIV/AIDS and the effects on their direct families and social wellbeing.

Specific achievements during the reporting period include the following:

- Our partner organisation, *M'lup Russey Organisation* (MRO), continues to work directly with indigenous communities in order to combat the effects of extreme poverty – specifically with an emphasis on children and seeking to keep them in their families and communities rather than being sent to orphanages. Our team members have been directly involved in strengthening the structure of the organisation and funding applications.
- Key Community People supported by MRO have been actively engaging in work with local authorities to collect data on Orphans and Vulnerable Children, and have watched over the children's situations, especially during this pandemic.
- Key Community People trained by MRO showed their commitment and potential for solving problems in their own communities by standing as a resource and by volunteering to work in promoting family-based care, and fighting against family separation.
- MRO has been engaged in, and integrated into, the National Child Protection Task Force to develop and implement relevant policies. MRO has also worked closely with the Ministry of Social Affairs, Veterans and Youth Rehabilitation to build capacity and monitor the capacity of various Duty Bearers in applying the Minimum Standards, Alternative Care, and Case Management for Reintegration and Reunification policies.
- MRO continues to work with the Sub-National Level authorities in target provinces to have committees for the prevention, protection and response on emergency cases of vulnerable children during the Covid-19 pandemic, including cases of abandoned children, rape, families in need of emergency food, domestic violence, emotional abuse and lack of legal documents such as birth certificates and family books.
- One of our team members working with M'lup Russey Organisation continues to seek and to assist in developing an improved, sustainable system of monitoring and evaluation in order to enable the organisation to work more effectively and efficiently. Over the last year she has produced a foundational database of the activities, strategies, progress markers and outcome challenges, from which she has just completed and presented to the Management Team and Staff key recording journals to assist in recording reflections and monitoring. This process will also allow for the full database to be available in both Khmer and English in the next iteration

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of the 3-year Outcome Map. The next stage is to continue to train and develop key staff so that they are able to amend and develop the systems as required in the future. These are key capacity building skills that they believe will aid and assist both the individuals and MRO in becoming more effective and efficient in use of funds. These reporting processes will also hopefully assist MRO to report more effectively to donors on both the statistics of outputs and also the impact of the work that has been done.

- One of our team continues to have an influential role working closely with the ministry of Social Affairs to develop protocols for the care of Vulnerable Children within Cambodia. During the year the official proclamation “Procedures to Implement the Care of Children through Kinship and Foster Care” has been signed by the Ministry of Social Affairs, Veterans and Youth Rehabilitation. The “Guidelines on the reintegration of Children, and the Transition and Closure of Residential Care” are in the final stages of agreement and represent many years of work. Cambodia has moved from a position of lagging behind, to one of leading the way for care of Vulnerable Children within Southeast Asia.
- As Advisor to M'lup Russey, they were elected to be the Deputy Representative of the Family Care First|REACT (FCF) Systems and Policies Thematic Sub-Group. FCF is a network of 56 organisations in Cambodia working together to prevent children from being separated from their families and to increase the number of children who are safely and successfully integrated into family care. The Systems and Policy Thematic Sub-Group continues to support and enable partner organisations to work with the Cambodian government to agree a common approach to child protection and system-strengthening, which includes developing a national plan to strengthen child protection mechanisms.
- Also, as Advisor to M'lup Russey, they were elected to be a member of the Family Care First REACT (FCF) Knowledge Sharing Group, which ensures that FCF partners have the best possible information to enable them to implement effective interventions for children outside of family care or at risk of separation from their families, and works to facilitate the dissemination of knowledge across FCF and beyond to develop guidance for the creation and implementation of impactful programs and research.
- One of our team members is officially the Technical Advisor for the Child Welfare Department at the Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY), for which they are awarded a visa to live and work in Cambodia. They have spent many hours supporting the process of drafting and editing a new policy and handbook that will regulate the procedures and protocols for foster care, kinship care and domestic adoption. They also advise the newly set up Child Protection unit within the Child Welfare Department, especially with the launch and subsequent activities of the Strong Family Campaign aimed at ending violence against children and unnecessary family separation in Cambodia, and on ‘Cambodia PROTECT’, which is a communication-for-development strategy to end violence and unnecessary family separation in Cambodia.
- The Deputy Director of the Child Welfare Department seconded one of our team to the Social Welfare Department to be a member of the high-level committee organising the 6th ASEAN Children’s Forum, where they have actively participated in decision making. They have also edited all the official English documents before they are submitted to ASEAN, and have joined important meetings with the ASEAN Secretariat. The Forum will provide an opportunity for children from ASEAN Member States to develop ideas and recommendations on the impact of Covid-19 and the current situation of children across the ASEAN region, discussing health, education and livelihood with the impact of Covid-19 and its effects on children as a cross-cutting issue. The Forum is bi-annual, is hosted by ASEAN Member States in turn, and enables children to become important stakeholders in the “Social Development for Children in ASEAN” programmes.

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- During lockdown, practical aid, in the form of food parcels, was supplied to four orphanages as emergency food supply. Food parcels to various individuals have also been made, both within Phnom Penh and in the provinces.
- Another of our team continues to have a support and mentoring role within one of our partner organisations, *Boroh La-or Pit (Good Real Men)*. This project seeks to encourage men to fulfil a positive role within society and take responsibility within the family.
- Two members of our team are involved with Women of Hope, an organisation which reaches out to women working in the garment industry. The organisation offers support and training to women who are often away from home.
- We have continued to develop our partnership agreement with *Innerchange*, who run a project called *Sunrise* in Kampong Cham. They care for people who are HIV positive and for their families. We continue to explore ways in which we can support their project, particularly in the area of palliative care. They also work within the local prison, providing healthcare, education and nutrition for the malnourished. They run a relationship course at the prison, which increases emotional maturity of the prisoners and improves social relationships in the prison cells and between prisoners and their families when they are still in the prison and when they are released. We have raised financial support for the project from a UK based donor.
- We continue to support a successful community development project in Kampong Speu called Agape, which manufactures mattresses in the project's factory which are then sold in the retail market in Phnom Penh. This project, led by Cambodia Action Team Members, gives 40 plus workers from a poor community opportunity for education, employment and increased financial resources. During the COVID 19 crisis, members of the project have worked with other members of the local community to provide emergency help in the form of food parcels and financial gifts to those in severe hardship. This has inspired individuals to reach out to meet needs within their community and strengthened community relationships.
- *Pioneering Partners in Cambodia (PPC)* continues to serve the poorest by offering families a way out of extreme poverty through sharing the load of educating their children. The programme is designed to educate, encourage, love and care for the children from families who are marginalised by poverty. Children of different ages are chosen from families with an income of less than \$1 per day, orphaned children, or children with one parent but no support from any other organisation. Cambodia Action facilitates sponsorship and financial support for children's education. Currently the PPC staff of six keep track of 60 sponsored children (22 boys and 38 girls), ranging from six years to seventeen years of age.

PUBLIC BENEFIT

During the year we as trustees of Cambodia Action have carried out a review of the public benefit of our work in compliance with the Charity Commission's guidance. We believe that the work on which we have reported demonstrates public benefit and compliance with charity law.

UK Office

Our UK administration continues to operate from the home of our Executive Director in Yate, near Bristol, from where we provide support for the charity's operations. This includes facilitating the activity of the Trustees, financial oversight, liaison with and support of the field team, communication with supporters and funding partners, as well as participation in promotional events. We have outsourced our accounting procedures and this has continued to work very well. These changes have established a sound administrative structure to ensure the financial stability and sustainability of Cambodia Action. It is our intention to continue to evaluate our UK administration and increasingly to develop administrative capacity within Cambodia as, in the future, more decisions will be made in-country.

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TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

During this most challenging of years, our staff have continued to show a commitment to Cambodia Action beyond that of mere employment, which reflects a personal dedication to serving the people of Cambodia.

FINANCIAL REVIEW

Cambodia Action does not have significant financial reserves. It is funded through extensive giving from many Churches and Christian Trusts and from many individual supporters in the United Kingdom and beyond. Income during the year was £114,647, of which half was restricted to supporting members and specific projects. Unrestricted donations increased by 20% largely due to the generosity of our supporters to a recent appeal for funding. Expenditure was £107,343, a decrease of £17,396, mainly reflecting reduced restricted income which can be passed on to the members and projects in Cambodia. The total funds of the charity at 30 September 2021 were £37,351, including restricted funds of £6,310 whilst unrestricted funds strengthened to £31,041 principally due to the recent appeal..

Funds received for specific projects are remitted to Cambodia either as they are received or as they are accumulated and remitted to Cambodia on a regular basis. We are very grateful to all individuals, churches and Christian trusts which have responded to the needs of team members, and of the poor in Cambodia.

Trustees are not remunerated for their work for Cambodia Action and donate their time. However, expenses incurred are claimed by many of the trustees and then donated back to Cambodia Action to allow the tax to be reclaimed.

Going Concern

The Trustees regularly review the financial position of the charity and this year have acted as necessary to maintain a balance between income and expenditure. Having due regard for the possible impact of Covid-19, they consider that Cambodia Action continues to be a going-concern (and can viably operate for at least 12 months from the date of this report) and projections for the forthcoming year are good. This position will continue to be reviewed at each trustee meeting and decisions taken to ensure that this remains the case. We continue to seek new sources of funding to ensure the continuing impact of our activities within Cambodia.

Reserves Policy

Our Reserves Policy requires us to retain cash reserves equivalent to approximately three months' expenditure (rounded up to £15,000) in order to enable the charity to withstand short term fluctuations in income or large payments. Once the reserves fall below £15,000, monthly monitoring of the financial situation will be undertaken to ensure that the organisation remains a going concern. The trustees set an absolute minimum level of general fund reserves to ensure that there are sufficient funds to close the organisation down over a two-month period, should this ever become necessary, and this is currently estimated at £7,000. The reserves policy is reviewed annually.

At the year-end the charity's unrestricted cash amounted to £31,281 of which £21,384 is in the General Fund and is considered to be free reserves. This is comfortably above the target but not significantly more than we need to take action and are compliant with our policy.

D Adams

David Adams, Chair of Trustees 24th May 2022

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

I report on the accounts of the charity for the year ended 30 September 2021, which are set out on pages 11 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000.

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.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of 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 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have 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.

Paul Holland, FCMA
Hampton Holland Associates Ltd
Bumble Cottage,
Bailrigg Lane,
Lancaster, LA1 4XP

P C Holland

Date: 31st May 2022

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

		2021	2021	2021	2020	2020	2020
	Note	Unrestricted Fund	Restricted Funds	Total	Unrestricted Fund	Restricted Funds	Total
		£	£	£	£	£	£
Income from:							
Donations and Legacies	7	57,505	57,127	114,632	47,738	76,341	124,079
Charitable Activities	8	-	-	-	-	-	-
Investments	9	15	-	15	53	-	53
Total income		<u>57,520</u>	<u>57,127</u>	<u>114,647</u>	<u>47,791</u>	<u>76,341</u>	<u>124,132</u>
Expenditure on:							
Charitable activities		46,911	55,116	102,027	46,359	73,756	120,115
Raising funds		5,316	-	5,316	4,624	-	4,624
Total expenditure	10	<u>52,227</u>	<u>55,116</u>	<u>107,343</u>	<u>50,983</u>	<u>73,756</u>	<u>124,739</u>
Net income before transfers		5,293	2,011	7,304	(3,192)	2,585	(607)
Transfers between funds	11	5,053	(5,053)	-	4,008	(4,008)	-
Other recognised gains/losses:							
Exchange rate gain/(loss)		380	-	380	(268)	-	(268)
Net movement in funds		<u>10,726</u>	<u>(3,042)</u>	<u>7,684</u>	<u>548</u>	<u>(1,423)</u>	<u>(875)</u>
Fund balances brought forward		20,315	9,352	29,667	19,767	10,775	30,542
Fund balances carried forward		<u>31,041</u>	<u>6,310</u>	<u>37,351</u>	<u>20,315</u>	<u>9,352</u>	<u>29,667</u>

All activities are continuing.

There are no recognised gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 18 form part of these accounts.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**BALANCE SHEET AS AT 30 SEPTEMBER 2021**

		2021	2020
	Notes	£	£
Current Assets			
Debtors	5	1,373	2,274
Cash at bank and in hand		41,488	32,718
		<u>42,861</u>	<u>34,992</u>
Liabilities			
Creditors: Falling due within one yr	6	(5,510)	(5,325)
Net Current Assets		37,351	29,667
NET ASSETS		<u>37,351</u>	<u>29,667</u>
Funds			
Restricted funds	11	6,310	9,352
Unrestricted funds:		31,041	20,315
TOTAL FUNDS	12	<u>37,351</u>	<u>29,667</u>

Approved by the trustees on 24th May 2022 and signed on their behalf by:

D Adams

David Adams
Director and Trustee (Chair)

The notes on pages 14 to 18 form part of these accounts.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

a) Basis of preparation of accounts

The financial statements are prepared on an accruals basis and under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

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 (FRS102) (Charities SORP (FRS102)).

Going concern

The trustees have prepared financial projections, taking into consideration the current economic climate and Covid-19 and their potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

(b) Voluntary income

Voluntary income is received by way of donations, gifts and legacies. Donations and gifts are included in full in the Statement of Financial Activities when recognisable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included as receivable if there is a clear entitlement to a provisional or final sum. Income received from individuals includes the corresponding amount of tax recoverable where this is received under the Gift Aid Scheme.

(c) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is identified to the fund, together with a fair allocation of management costs. There are separate restricted funds for support of individual members in Cambodia and specific ministries or projects which are summarised in Note 11.

(d) Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Staff costs and overhead expenses

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

(f) Costs of generating funds

These comprise the costs actually incurred in producing and distributing materials for promotional purposes.

(g) Governance costs

In accordance with SORP2015 governance costs are included within Expenditure upon Charitable Activities. The analysis of the latter does however continue to show the costs related to the preparation of accounts and independent examination, legal fees and trustee expenses.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)

(h) **Tangible fixed assets and depreciation**

The charity does not hold any fixed assets. Costs relating to items of a capital nature which are individually less than £1,000 are written off to the Statement of Financial Activities in the period in which they occur.

(i) **Foreign currency**

Bank and cash balances held in foreign currencies at the year end are translated into sterling at the rate then ruling.

(j) **Leases**

Operating leases

Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

2. EMPLOYEE INFORMATION

	2021 £	2020 £
Staff costs during the year were as follows:		
Wages and salaries	28,581	28,368
Social security costs	-	-
Pension contributions (note 14)	2,286	2,269
	<u>30,867</u>	<u>30,637</u>

The average number of employees (part-time and full-time) during the year was as follows:

	2021 Count	2020 Count
Administration and Support	<u>1</u>	<u>1</u>

No employee earned more than £60,000 per annum (2020: Nil). The remuneration and benefits of the highest paid employee, Chris Catlin, who is also classed as performing a key management role represent the full employee costs in 2021 of £30,867 (2020 £30,637).

3. TRUSTEE INFORMATION

No trustee expenses were incurred during the year. (2020: one trustee reclaimed £28)

None of the trustees nor any persons connected with them have received any remuneration during the year. Total donations by trustees and key staff amounted to £3,783 (2020: £3,375)

4. TRANSACTIONS WITH RELATED PARTIES

None of the trustees of the charity had a beneficial interest in any contracts or arrangements to which the charity was a party during the financial period. There were no other related parties.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)****5. DEBTORS**

	2021	2020
	£	£
Due within one year:		
Tax recoverable	756	1,571
Other Debtors	617	703
	<u>1,373</u>	<u>2,274</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Creditors and accruals	3,912	4,366
Social security and other taxes	1,598	959
	<u>5,510</u>	<u>5,325</u>

7 VOLUNTARY INCOME

	2021	2020
	£	£
Church & Organisation donations	8,117	13,173
Charitable trust donations	17,420	17,295
Legacies	-	-
Individual donations	77,348	82,441
Gift Aid Claimed	11,747	11,170
Donated services and facilities	-	-
	<u>114,632</u>	<u>124,079</u>

8. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Admin, office and craft sales and conferences	-	-

9. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest	15	53

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)

10. SUMMARY OF RESOURCES EXPENDED

	2021 £	2020 £
Direct charitable activities:		
Staff costs	27,707	27,574
Ministry costs	18,654	18,759
Members' costs	50,990	72,057
Project Costs	4,126	447
Trustee expenses	-	28
Accounts preparation & Independent examination	550	1,250
	<u>102,027</u>	<u>120,115</u>
Costs of generating funds:		
Staff costs	3,160	3,063
Advertising and promotions	2,156	1,561
	<u>5,316</u>	<u>4,624</u>
Total	<u>107,343</u>	<u>124,739</u>

11. RESTRICTED FUND MOVEMENTS

	Balance at 1 Oct 2020	Incoming resources	Expended resources	Transfers	Gains	Balance at 30 Sep 2021
	£	£	£	£	£	£
Members	6,449	49,350	48,038	(5,053)	-	2,708
Ministries	2,903	7,777	7,078	-	-	3,602
Totals	<u>9,352</u>	<u>57,127</u>	<u>55,116</u>	<u>(5,053)</u>	<u>-</u>	<u>6,310</u>
check to SOFA	-	-	-	-	-	-
 Previous Year comparison:						
	Balance at 1 Oct 2019	Incoming resources	Expended resources	Transfers	Gains	Balance at 30 Sep 2020
	£	£	£	£	£	£
Members	8,571	68,564	66,678	(4,008)	-	6,449
Ministries	2,204	7,777	7,078	-	-	2,903
Totals	<u>10,775</u>	<u>76,341</u>	<u>73,756</u>	<u>(4,008)</u>	<u>-</u>	<u>9,352</u>

The nature and purpose of each restricted fund is as follows:

Members – funds raised in the UK towards our team member costs.

Ministries – consists of several different projects in Cambodia.

Transfers between funds relate to administration charges levied on affiliates and members income.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2021	Unrestricted Funds £	Restricted Funds £	Total £
Debtors	978	395	1,373
Cash at bank and in hand	31,281	10,207	41,488
Creditors	(1,218)	(4,292)	(5,510)
Net assets	<u>31,041</u>	<u>6,310</u>	<u>37,351</u>
check to BS	-	-	
Previous Year comparison: 2020	Unrestricted Funds £	Restricted Funds £	Total £
Debtors	1,829	445	2,274
Cash at bank and in hand	19,979	12,739	32,718
Creditors	(1,493)	(3,832)	(5,325)
Net assets	<u>20,315</u>	<u>9,352</u>	<u>29,667</u>

13. COMMITMENTS

At 30 September 2021 the charity had no annual commitments under non-cancellable operating leases. (2020; nil)

14. PENSION CONTRIBUTIONS

The charity pays pension contributions to the personal pension schemes of UK staff and expatriate team members. At the balance sheet date £195 was outstanding (2020 £189).

SOUTHEAST ASIAN OUTREACH

England & Wales - Charity number 293382

Accounts

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

**Charity No. 293382
Established 27th Nov 1985**

Financial statements for the year ended 30 September 2020

Southeast Asian Outreach (Operating as Cambodia Action)

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SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

The Trustees present their annual report and the financial statements for the year ended 30 September 2020.

Trustees	David Adams	(Chairman, Chief Governance Officer)
	Robert Dixon	(Vice-Chairman, Board Secretary)
	David Buchan	
	Denzil Jarvis	Resigned March 2020
	Mark Ainsworth	
	Geoff Collett	

Principal Officer	Chris Catlin	Executive Director
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Principal (UK) Address	Cambodia Action Bawtry Hall Bawtry DONCASTER DN10 6JH
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Independent Examiner	Hampton Holland Associates Ltd Bumble Cottage, Bailrigg Lane, Lancaster, LA1 4XP
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Bankers	Natwest Bank Plc 23 Market Street Bawtry DONCASTER DN10 6JL
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Charity Number	293382	Registered as Southeast Asian Outreach (operating as Cambodia Action, formerly SAO Cambodia)
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources in that year. In preparing those financial statements, the Trustees are required to:

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the requirements of the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Southeast Asian Outreach is a registered charity with number 293382 (and was operating in the UK as SAO Cambodia until June 2009). It is governed by a Trust Deed dated 27th November 1985. This was amended in June 2003 to allow a maximum of twelve Trustees. In July 2009 the charity was re-launched with a new UK operating name, Cambodia Action. It retains the same registered name and address. Trustees normally meet four times a year as the Board with the Executive Director in attendance and follow the Carver model of governance.

2020 has been an exceptional year dominated by the world-wide COVID 19 pandemic. This has meant that our normal meeting schedule has been changed to accommodate the restrictions imposed by Government COVID guidelines. Our meetings since March have therefore been via Zoom and have been more frequent. We envisage that remote meeting will be part of our future trustee structure but we recognise that some face-to-face meetings remain vitally important for the health of the organisation. The Carver model continues to allow maximum freedom for the Executive Director to choose the means by which the charity's Ends are achieved, while placing certain Executive Limits on that freedom. The Ends are reviewed annually when the Executive Director reports against progress in achieving them.

Cambodia Action's Status in Cambodia

In Cambodia, Cambodia Action continues to operate as SAO. This is the name by which it was known to the Cambodian government (when it first registered in 1991) and by which it was still known within the Cambodian-based partnership – International Co-operation Cambodia (ICC) of which we were one of the partners. At the end of October 2019, we resigned our membership of ICC, having reached the conclusion that ICC was no longer the best organisation for us as a mission to achieve our Ends in Cambodia. We now operate supporting our team in Cambodia and working in partnership with other like-minded organisations.

Trustees

The Trustees who held office during the year are set out on page 3. Trustees meet as the Cambodia Action Board which, by constitution, has between 3 and 12 members. Potential Trustees may be identified by existing Trustees, Officers or Team Members through personal contacts, networking or, where appropriate, advertising. Trustees are appointed by invitation of the existing Trustees and are selected to give the range of skills and experience necessary for the Trustees to be effective. Trustees have a proactive stance in making the need for Trustees widely known and ensuring the recruitment process is open and transparent.

The Trustees are actively looking to add new trustees who will broaden the skills and experience base of the board.

Risk Management

The management of risks has continued to be monitored as set out in the Risk Assessment Management paper approved by the Trustees in June 2019. The current risk assessment policy is monitored by the Trustees through two main methods. For those elements under the Executive's control, the Trustees are in receipt of regular management reporting against Executive Limitations

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

which prohibit the activities which appear as risks to the organisation and its operations. In addition, the Trustees review the risks to the organisation for those elements which are Trustee responsibilities by regular reviews of Board Governance policies which pertain to organisational risks. The Risk Assessment policy has been reviewed during the year.

A Financial Controls Policy is in place and is reviewed regularly.

OBJECTS AND ACTIVITIES

The objects of the charity are to promote the Christian faith and relieve poverty and distress among peoples of countries in Southeast Asia, particularly Cambodian nationals.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

The following are some examples of projects undertaken during the year by Cambodia Action, with its partners, to achieve their objectives:

- Enabling disadvantaged children to have access to education in a school.
- Enabling young adult orphans to transition successfully from orphanage life to live independently within the community.
- Advocating and developing policy for children's rights with national government.
- Community development amongst the poor and marginalised.
- Providing mentoring and technical support for local NGOs
- Working with the Cambodian authorities to establish good standards and practices within residential child care facilities, and where possible the repatriation of children to their families and community.
- Working to develop mature local leaders and encouraging integrity and transparency in their leadership.
- Promoting the Christian faith and resourcing the national church. In particular, we continue to resource team members to support a Mekong Island church in a very poor community close to Phnom Penh.

In all cases the beneficiaries of our activities are not restricted by ability to contribute, education, religious allegiance or becoming a church member. Where direct project beneficiaries are Christians (where we train and empower national Christians to carry out development in their own communities), the beneficiaries of their activities in turn are not in any way restricted by faith or religion.

POLITICAL AND ECONOMIC BACKGROUND

Cambodia has like many countries in the world been seriously impacted by the COVID 19 pandemic. Whilst numbers of infections and deaths have been relatively low, the impact on the world economy and the restriction on travel has had a major impact on the economy of the country.

The World Bank's latest Economic Update (Oc 2020) of Cambodia

(<https://www.worldbank.org/en/country/cambodia/overview>) reports:

"Over the past two decades, Cambodia has undergone a significant transition, reaching lower middle-income status in 2015 and aspiring to attain upper middle-income status by 2030. Driven by garment exports and tourism, Cambodia's economy has sustained an average growth rate of 8% between 1998 and 2018, making it one of the fastest-growing economies in the world. While easing slightly, growth remained strong, estimated to have reached 7.1% in 2019, after the better-than-expected growth rate of 7.5% in 2018.

The global shock triggered by the COVID-19 pandemic has significantly impacted Cambodia's economy in 2020 at a time when Cambodia also faces the partial suspension of preferential

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

access to the EU market under the “Everything but Arms” initiative. The outbreak caused sharp deceleration in most of Cambodia’s main engines of growth—tourism, manufacturing exports, and construction—which together account for more than 70% of the country’s growth and almost 40% of paid employment. The economy in 2020 is projected to register negative growth of -2%, the sharpest decline in Cambodia’s recent history. The COVID-19 outbreak and slow recovery in global economic activity, alongside prolonged financial market turmoil, poses risks to Cambodia’s growth outlook.

According to official estimates, the poverty rate in 2014 was 13.5% compared to 47.8% in 2007. About 90% of the poor live in the countryside. While Cambodia achieved in 2009 the Millennium Development Goal (MDG) of halving poverty, the vast majority of families who escaped poverty did so by a small margin. Around 4.5 million people remain near-poor, vulnerable to falling back into poverty when exposed to economic and other external shocks. Because of the COVID-19 pandemic, poverty in 2020 could increase among households involved in key sectors like tourism, construction, trade, manufacturing and the garment industry.

Health and education, especially quality, remain important challenges and development priorities.

Cambodia has made considerable strides in improving maternal and child health, early childhood development, and primary education in rural areas. The maternal mortality ratio per 100,000 live births decreased from 472 in 2005 to 170 in 2014; the under-five mortality rate decreased from 83 per 1,000 live births in 2005 to 35 per 1,000 live births in 2014; and infant mortality rate decreased from 66 per 1,000 live births in 2005 to 28 per 1,000 live births in 2014.

Despite the progress in health and education outcomes, human capital indicators lag behind lower middle-income countries. A child born in Cambodia today will be only 49% as productive when grown as she could be if she enjoyed full quality education, good health, and proper nutrition during childhood. An estimated 1 in 3 children under the age of five suffer from stunting and only 36% of children between three and five years old are enrolled in early education.

While net enrolment in primary education increased from 82% in 1997 to 97% in 2016, lower secondary completion rates, at 57% in 2017, are significantly below the average for lower middle-income countries. As of 2017, 21% of Cambodia’s population (3.4 million people) did not have access to improved water, and 34% (5.4 million people) did not have access to improved sanitation.

Key reforms are needed for Cambodia to sustain pro-poor growth, foster competitiveness, sustainably manage natural resource wealth and improve access to and quality of public services. Cambodia continues to have a serious infrastructure gap and would benefit from greater connectivity and investments in rural and urban infrastructure. Further diversification of the economy will require fostering entrepreneurship, expanding the use of technology and building new skills to address emerging labour market needs. Accountable and responsive public institutions will also be critical to meeting the evolving needs of citizens and the private sector. And quality of human capital will be of utmost importance to achieve Cambodia’s ambitious goal of reaching middle-income status by 2030.”

Cambodia Action has a particular focus on working with the children, the poor and the marginalised. These groups, as highlighted above, continue to face many challenges despite the significant improvement in the economic wealth of the country as a whole. We still therefore believe we have a message to proclaim, a role in justice advocacy and a calling to demonstrate compassion which is still very relevant in Cambodia at the present time.

ACHIEVEMENTS AND PERFORMANCE

Cambodia Action has continued to operate in development activities in Cambodia; it also seconds staff to other like-minded missions and agencies, enabling us to broaden the base of those who are able to

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

benefit. We continue therefore to be one of the longest serving development organisations within Cambodia. We have continued to evaluate and develop our role within Cambodia during the year, whilst facing the challenges of a difficult economic environment within the UK charitable sector. Following a Strategic Review of our work in Cambodia we resigned our membership and withdrew from ICC at the end of October 2019. We remain however fully committed to growing our work in Cambodia and to strengthening our team in country.

Cambodia Action's UK staff, members and supporters continued to demonstrate great commitment and perseverance to the Mission during this challenging year. Our team were advised by our Executive Director throughout the developing COVID crisis and each team member was given the freedom to decide whether to withdraw from or stay in Cambodia. Thankfully, all of our team members have remained safe and well. We expect to continue to make a worthwhile contribution in helping address the needs of Cambodia as it develops.

Our current complement is 7 team members in Cambodia, currently working in a range of development projects, church and ministry support roles.

We continued to develop our programme of promoting Cambodia and its needs within the UK through staff and Trustees attending and speaking at a variety of conferences and Church meetings.

The activities carried out by CA for the public benefit can be broadly categorised into the following programmes:

- Developing sustainable communities, which includes development of agriculture and sustainable micro-industry, primary education sponsorship and literacy training amongst Cambodia's poor and marginalised.
- Promoting the Christian faith by enabling expatriate Christians to witness to their personal faith in God and build capacity within the local church through their input and commitment, with a particular emphasis on ministry to men.
- Empowering national Christians to have a positive impact on their communities and improve relationships within the community through development activities.
- Addressing the needs of children at risk and young adult orphans through training of care facility workers, developing national child care legislation and welfare services, youth training programmes and children's work.
- Addressing the needs of those living with end-of-life-threatening diseases, including HIV/AIDS and the effects on their direct families and social wellbeing

Specific achievements during the reporting period include the following:

- Our partner organisation, *M'lup Russey Organisation* (MRO), continues to work directly with indigenous communities in order to combat the effects of extreme poverty – specifically with an emphasis on children and seeking to keep them in their families and communities rather than being sent to orphanages.
- Key Community People supported by MRO have been actively engaging in work with local authorities to collect data on Orphans and Vulnerable Children, and have watched over the children's situations, especially during this pandemic.
- Key Community People trained by MRO showed their commitment and potential for solving problems in their own communities by standing as a resource and by volunteering to work in promoting family-based care, and fighting against family separation.
- MRO has been engaged and integrated into the National Child Protection Task Force to develop and implement relevant policies. MRO has also worked closely with the Ministry of Social Affairs, Veterans and Youth Rehabilitation to build capacity and monitor the capacity of various Duty Bearers in applying the Minimum Standards, Alternative Care, and Case Management for Reintegration and Reunification policies.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

- MRO has been working with the Sub-National Level authorities in target provinces to have committees for the prevention, protection and response on emergency cases of vulnerable children during the Covid-19 pandemic, including cases of abandoned children, rape, families in need of emergency food, domestic violence, emotional abuse and lack of legal documents such as birth certificates and family books.
- One of our team members working with M'lup Russey Organisation, is seeking to assist in developing an improved, sustainable system of monitoring and evaluation in order to enable the organisation to work more effectively and efficiently. Over the last year she has produced a foundational database of the activities, strategies, progress markers and outcome challenges, from which she has just completed and presented to the Management Team and Staff key recording journals to assist in recording reflections and monitoring. This process will also allow for the full database to be available in both Khmer and English in the next iteration of the 3-year Outcome Map. The next stage is to continue to train and develop key staff so that they are able to amend and develop the systems as required in the future. These are key capacity building skills that they believe will aid and assist both the individuals and MRO in becoming more effective and efficient in use of funds. These reporting processes will also hopefully assist MRO to report more effectively to donors on both the statistics of outputs and also the impact of the work that has been done.
- One of our team continues to have an influential role working closely with the ministry of Social Affairs to develop protocols for the care of Vulnerable Children within Cambodia. Cambodia has moved from a position of lagging behind, to one of leading the way for care of Vulnerable Children within Southeast Asia.
- As Advisor to M'lup Russey, they were elected to be the Deputy Representative of the Family Care First|REACT (FCF) Systems and Policies Thematic Sub-Group. FCF is a network of 56 organisations in Cambodia working together to prevent children from being separated from their families and to increase the number of children who are safely and successfully integrated into family care. The Systems and Policy Thematic Sub-Group supports and enables partner organisations to work with the Cambodian government to agree a common approach to child protection and system strengthening, which includes developing a national plan to strengthen child protection mechanisms.
- Also, as Advisor to M'lup Russey, they were elected to be a member of the Family Care First|REACT (FCF) Knowledge Sharing Group, which ensures that FCF partners have the best possible information to enable them to implement effective interventions for children outside of family care or at risk of separation from their families, and works to facilitate the dissemination of knowledge across FCF and beyond to develop guidance for the creation and implementation of impactful programs and research.
- One of our team members is officially the Technical Advisor for the Child Welfare Department at the Ministry of Social Affairs, Veterans and Youth Rehabilitation (MoSVY), for which they are awarded a visa to live and work in Cambodia. They have spent many hours supporting the process of drafting and editing a new policy and handbook that will regulate the procedures and protocols for foster care, kinship care and domestic adoption. They also advise the newly set up Child Protection unit within the Child Welfare Department, especially with the launch and subsequent activities of the Strong Family Campaign aimed at ending violence against children and unnecessary family separation in Cambodia, and on Cambodia PROTECT, which is a communication-for-development strategy to end violence and unnecessary family separation in Cambodia.
- The Deputy Director of the Child Welfare Department seconded one of our team to the Social Welfare Department to be a member of the high-level committee organising the 6th ASEAN Children's Forum, where they have actively participated in decision making. They have also

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

edited all the official English documents before they are submitted to ASEAN, and have joined important meetings with the ASEAN Secretariat. The Forum will provide an opportunity for children from ASEAN Member States to develop ideas and recommendations on the impact of Covid-19 and the current situation of children across the ASEAN region, discussing health, education and livelihood with the impact of Covid-19 and its effects on children as a cross-cutting issue. The Forum is bi-annual, is hosted by ASEAN Member States in turn, and enables children to become important stakeholders in the "Social Development for Children in ASEAN" programmes.

- Another of our team continues to have a support and mentoring role within one of our partner organisations, *Boroh La-or Pit (Good Real Men)*. This project seeks to encourage men to fulfil a positive role within society and take responsibility within the family.
- We have continued to develop our partnership agreement with *Innerchange*, who run a project called *Sunrise* in Kampong Cham. They run a small hospice and care for people who are HIV positive and for their families. We continue to explore ways in which we can support their project, particularly in the area of palliative care. They also work within the local prison, providing healthcare, education and nutrition for the malnourished. They run a relationship course at the prison, which increases emotional maturity of the prisoners and improves social relationships in the prison cells and between prisoners and their families when they are still in the prison and when they are released.

Semester 2 2019 (9/19 to 4/20): 29 students at the beginning; 16 students completed

Semester 1 2020 (5/20 to 9/20): 30 students at the beginning; 29 students remaining

- We continue to support a successful community development project in Kampong Speu called Agape which manufactures mattresses in projects Factory which are then sold in the retail market in Phnom Penh. This project, led by Cambodia Action Team Members, gives 40 workers from a poor community opportunity for education, employment and increased financial resources.
- The *Pioneering Partners in Cambodia* (PPC) 999 continues to serve the poorest by offering families a way out of extreme poverty through sharing the load of educating their children. The programme is designed to educate, encourage, love and care for the children from families who are marginalised by poverty. Children of different ages are chosen from families with an income less than \$1 per day; orphaned children or children with one parent but no support from any other organisation. Cambodia Action facilitates sponsorship and financial support for children's education. Currently the PPC staff of six keep track of 65 sponsored children (23 boys and 42 girls), ranging from six years to seventeen years of age.

PUBLIC BENEFIT

During the year we as trustees of Cambodia Action have carried out a review of the public benefit of our work in compliance with the Charity Commission's guidance. We believe that the work on which we have reported demonstrates public benefit and compliance with charity law.

UK Office

Our UK administration has operated from the home of our Executive Director in Yate, near Bristol, from where we provide support for the charity's operations. This includes facilitating the activity of the Trustees, financial oversight, liaison with and support of the field team, communication with supporters and funding partners, as well as participation in promotional events. We have outsourced our accounting procedures and this has worked very well. These changes have improved the financial stability and sustainability of Cambodia Action. It is our intention to continue to evaluate our UK

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2020

administration and increasingly to develop administrative capacity within Cambodia as, in the future, more decisions will be made in-country.

Our staff continue to show a commitment to Cambodia Action beyond that of mere employment, which reflects a personal dedication to serving the people of Cambodia.

FINANCIAL REVIEW

Cambodia Action does not have significant financial reserves. It is funded through extensive giving from many Churches and Christian Trusts and from many individual supporters in the United Kingdom and beyond. Income during the year was £124,132, which was a decrease of £14,482 on the previous year. Given the issues and challenges arising out of the pandemic during this year, we have been encouraged at how the giving to the mission has been maintained and by the generosity of our supporters to a recent appeal for funding. Expenditure was £124,739, a decrease of £23,774 reflecting the full year impact of cost savings made in the previous year. The total funds of the charity at 30 September 2020 were £29,667, including restricted funds of £9,352.

Funds received for specific projects are remitted to Cambodia either as they are received or as they are accumulated and remitted to Cambodia on a regular basis. We are very grateful to all individuals, churches and Christian trusts which have responded to the needs of team members, of general support and of the poor in Cambodia.

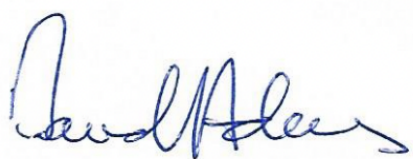
Trustees are not remunerated for their work for Cambodia Action and donate their time. However, expenses incurred are claimed by many of the trustees and then donated back to Cambodia Action to allow the tax to be reclaimed.

The Trustees regularly review the financial position of the charity and this year have acted as necessary to maintain a balance between income and expenditure. Having due regard for the possible impact of Covid-19, they consider that Cambodia Action continues to be a going concern and projections for the forthcoming year are good. This position will continue to be reviewed at each trustee meeting and decisions taken to ensure that this remains the case. We continue to seek new sources of funding to ensure the continuing impact of our activities within Cambodia.

Reserves Policy

Our Reserves Policy requires us to retain cash reserves equivalent to approximately three months' expenditure (rounded up to £15,000) in order to enable the Charity to withstand short term fluctuations in income or large payments. Once the reserves fall below £15,000, monthly monitoring of the financial situation will be undertaken to ensure that the organisation remains a going concern. The trustees set an absolute minimum level of general fund reserves to ensure that there are sufficient funds to close the organisation down over a two-month period, should this ever become necessary, and this is currently estimated at £7,000. The reserves policy is reviewed annually.

At the year-end the charity's free reserves amounted to £19,047 and therefore we do not need to take action and are compliant with our policy.



David Adams, Chair of Trustees

26th March 2021

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

I report on the accounts of the charity for the year ended 30 September 2020, which are set out on pages 11 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000.

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.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of 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

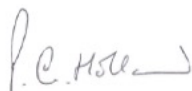
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have 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.



Paul Holland, FCMA
Hampton Holland Associates Ltd
Bumble Cottage, Bailrigg Lane,
Lancaster, LA1 4XP

Date: 31st March 2021

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Note	2020 Unrestricted Fund £	2020 Restricted Funds £	2020 Total £	2019 Unrestricted Fund £	2019 Restricted Funds £	2019 Total £
Income from:							
Donations and Legacies	7	47,738	76,341	124,079	55,194	83,359	138,553
Charitable Activities	8	-	-	-	-	-	-
Investments	9	53	-	53	61	-	61
Total income		47,791	76,341	124,132	55,255	83,359	138,614
Expenditure on:							
Charitable activities		46,359	73,756	120,115	64,577	75,852	140,429
Raising funds		4,624	-	4,624	8,084	-	8,084
Total expenditure	10	50,983	73,756	124,739	72,661	75,852	148,513
Net income before transfers		(3,192)	2,585	(607)	(17,406)	7,507	(9,899)
Transfers between funds	11	4,008	(4,008)	-	5,509	(5,509)	-
Other recognised gains/losses:							
Exchange rate gain/(loss)		(268)	-	(268)	235	-	235
Net movement in funds		548	(1,423)	(875)	(11,662)	1,998	(9,664)
Fund balances brought forward		19,767	10,775	30,542	31,429	8,777	40,206
Fund balances carried forward		20,315	9,352	29,667	19,767	10,775	30,542

All activities are continuing.

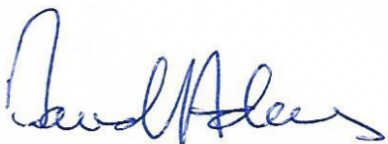
There are no recognised gains and losses other than those passing through the statement of financial activities.

The notes on pages 14 to 18 form part of these accounts.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**BALANCE SHEET AS AT 30 SEPTEMBER 2020**

	Notes	2020 £	2019 £
Current Assets			
Debtors	5	2,274	2,423
Cash at bank and in hand		<u>32,718</u>	<u>30,729</u>
		34,992	33,152
Liabilities			
Creditors: Falling due within one year	6	(5,325)	(2,610)
Net Current Assets		29,667	30,542
NET ASSETS		<u>29,667</u>	<u>30,542</u>
Funds			
Restricted funds	11	9,352	10,775
Unrestricted funds:		<u>20,315</u>	<u>19,767</u>
TOTAL FUNDS	12	<u>29,667</u>	<u>30,542</u>

Approved by the trustees on 26th March 2021 and signed on their behalf by:



David Adams
Director and Trustee (Chair)

The notes on pages 14 to 18 form part of these accounts.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

a) Basis of preparation of accounts

The financial statements are prepared on an accruals basis and under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

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 (FRS102) (Charities SORP (FRS102)).

Going concern

The trustees have prepared financial projections, taking into consideration the current economic climate and Covid-19 and their potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

(b) Voluntary income

Voluntary income is received by way of donations, gifts and legacies. Donations and gifts are included in full in the Statement of Financial Activities when recognisable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Legacies are included as receivable if there is a clear entitlement to a specific sum. Income received from individuals includes the corresponding amount of tax recoverable where this is received under the Gift Aid Scheme.

(c) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is identified to the fund, together with a fair allocation of management costs. There are separate restricted funds for support of individual members in Cambodia and specific ministries or projects which are summarised in Note 11.

(d) Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Staff costs and overhead expenses

Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

(f) Costs of generating funds

These comprise the costs actually incurred in producing and distributing materials for promotional purposes.

(g) Governance costs

In accordance with SORP2015 governance costs are included within Expenditure upon Charitable Activities. The analysis of the latter does however continue to show the costs related to the preparation of accounts and independent examination, legal fees and trustee expenses.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)

(h) **Tangible fixed assets and depreciation**

The charity does not hold any fixed assets. Costs relating to items of a capital nature which are individually less than £1,000 are written off to the Statement of Financial Activities in the period in which they occur.

(i) **Foreign currency**

Bank and cash balances held in foreign currencies at the year end are translated into sterling at the rate then ruling.

(j) **Leases**

Operating leases

Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

2. EMPLOYEE INFORMATION

	2020 £	2019 £
Staff costs during the year were as follows:		
Wages and salaries	28,368	48,769
Social security costs	-	958
Pension contributions (note 14)	2,269	2,227
	<u>30,637</u>	<u>51,954</u>

The average number of employees (part-time and full-time) during the year was as follows:

	2020 Count	2019 Count
Administration and Support	<u>1</u>	<u>1</u>

No employee earned more than £60,000 per annum (2019: Nil). The remuneration and benefits of the highest paid employee, Chris Catlin, who is also classed as performing a key management role represent the full employee costs in 2020 of £30,637 (2019 £29,658).

3. TRUSTEE INFORMATION

One trustee incurred travel costs during the year of £28 which were met out of the funds of the charity. (2019: three trustees reclaimed £350)

None of the trustees nor any persons connected with them have received any remuneration during the year. Total donations by trustees and key staff amounted to £3,375 (2019: £9,940)

4. TRANSACTIONS WITH RELATED PARTIES

None of the trustees of the charity had a beneficial interest in any contracts or arrangements to which the charity was a party during the financial period. There were no other related parties.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)****5. DEBTORS**

	2020	2019
	£	£
Due within one year:		
Tax recoverable	1,571	1,012
Other Debtors	703	1,411
	<u>2,274</u>	<u>2,423</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Creditors and accruals	4,366	1,500
Social security and other taxes	959	1,110
	<u>5,325</u>	<u>2,610</u>

7 VOLUNTARY INCOME

	2020	2019
	£	£
Church & Organisation donations	13,173	16,755
Charitable trust donations	17,295	19,100
Legacies	-	-
Individual donations	82,441	90,688
Gift Aid Claimed	11,170	12,010
Donated services and facilities	-	-
	<u>124,079</u>	<u>138,553</u>

8. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Sales and conferences	<u>-</u>	<u>-</u>

9. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest	<u>53</u>	<u>61</u>

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)

10. SUMMARY OF RESOURCES EXPENDED

	2020 £	2019 £
Direct charitable activities:		
Staff costs	27,574	45,979
Ministry costs	18,759	23,309
Members' costs	72,057	68,336
Project Costs	447	1,625
Trustee expenses	28	350
Accounts preparation & Independent examination	1,250	830
	<u>120,115</u>	<u>140,429</u>
Costs of generating funds:		
Staff costs	3,063	5,975
Advertising and promotions	1,561	2,109
	<u>4,624</u>	<u>8,084</u>
Total	<u>124,739</u>	<u>148,513</u>

11. RESTRICTED FUND MOVEMENTS

	Balance at 1 Oct 2019	Incoming resources	Expended resources	Transfers	Gains	Balance at 30 Sep 2020
	£	£	£	£	£	£
Members	8,571	68,564	66,678	(4,008)	-	6,449
Ministries	2,204	7,777	7,078	-	-	2,903
Totals	<u>10,775</u>	<u>76,341</u>	<u>73,756</u>	<u>(4,008)</u>	<u>-</u>	<u>9,352</u>

Previous Year comparison:	Balance at 1 Oct 2018	Incoming resources	Expended resources	Transfers	Gains	Balance at 30 Sep 2019
	£	£	£	£	£	£
Members	6,945	75,582	68,774	(5,182)	-	8,571
Ministries	1,832	7,777	7,078	(327)	-	2,204
Totals	<u>8,777</u>	<u>83,359</u>	<u>75,852</u>	<u>(5,509)</u>	<u>-</u>	<u>10,775</u>

The nature and purpose of each restricted fund is as follows:

Members – funds raised in the UK towards our team member costs.

Ministries – consists of several different projects in Cambodia.

Transfers between funds relate to administration charges levied on affiliates and members income.

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (CONTINUED)****12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

2020	Unrestricted Funds £	Restricted Funds £	Total £
Debtors	1,829	445	2,274
Cash at bank and in hand	19,979	12,739	32,718
Creditors	<u>(1,493)</u>	<u>(3,832)</u>	<u>(5,325)</u>
Net assets	<u>20,315</u>	<u>9,352</u>	<u>29,667</u>

Previous Year comparison: 2019	Unrestricted Funds £	Restricted Funds £	Total £
Debtors	1,805	618	2,423
Cash at bank and in hand	19,464	11,265	30,729
Creditors	<u>(1,502)</u>	<u>(1,108)</u>	<u>(2,610)</u>
Net assets	<u>19,767</u>	<u>10,775</u>	<u>30,542</u>

13. COMMITMENTS

At 30 September 2020 the charity had no annual commitments under non-cancellable operating leases. (2019; nil)

14. PENSION CONTRIBUTIONS

The charity pays pension contributions to the personal pension schemes of UK staff and expatriate team members. At the balance sheet date £189 was outstanding (2019 £189).