

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)

SOUTHEAST ASIAN OUTREACH (OPERATING AS CAMBODIA ACTION)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021

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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 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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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

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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

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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.

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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).