

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.

We have met as Trustees on four occasions during the year. Our Trustee meetings in December 2023 and June 2024 were held via Zoom. We met face to face in March 2024 and for our strategy weekend in September 2024. 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 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.

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 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.

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 one of 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 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 emerge from the effects of the COVID Pandemic. The country's is fully open and the economy is growing

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

"Cambodia's economic growth is projected to reach 5.4% in 2023, marginally down from 5.5% forecast in May 2023, and pick up to 5.8% in 2024 and 6.1% in 2025, on anticipated increases in infrastructure investment and benefits from regional trade agreements, the World Bank said in its semi-annual outlook for the country.

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

Date: Jun 17, 2025

The notes on page 12 form part of these accounts.

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.