

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.

	Unrestricted Funds		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.