

Eggshell Cambodia

Northern Ireland · Charity number 106896

Details

Status	Received
Company number	64562
Registered	2017-10-16
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	149A My Ladys Road Belfast BT6 8fe BT6 8FE
Phone	07803 289487
Email	info@eggshellcambodia.com
Website	www.eggshellcambodia.com

Activities

Purposes: 3. OBJECTS 3.1. The Charity's Objects are specifically restricted to the following: 3.1.1. to advance the Christian faith in Cambodia and in such other parts of the world as the Trustees may from time to time think fit. 3.1.2. the protection, enablement, provision for those who have been, are being, or are at risk of being exploited. Particular focus being on children and youth. 3.1.3. to promote and preserve good health, advance education and to relieve sickness and hardship by the provision of; funds, goods or services of any kind, including through the provision of shelter, support, rehabilitation and training, in Cambodia and such other parts of the world as the Trustees from time to time may think fit Nothing in the articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with s.2 of the Charities Act (Northern Ireland) 2008.

What the charity does: The advancement of religion, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Education/training, Medical/health/sickness, Playgroup/after schools, Religious activities

Who the charity helps: Overseas/developing countries, Preschool (0-5 year olds), Specific areas of deprivation

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£68,269	£69,760	£0	0

Trustees

Name	Role	Appointed
Evelyn Jamison		
Mr Martin Graham		
Mr Michael Megarry		
Mr Raymond Hanna		
Mrs Gwen McBride		

Accounts

EGGSHELL CAMBODIA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	65,743	61,267
Charitable activities	4	165	510
Other trading activities	5	2,361	3,022
Total income		68,269	64,799
Expenditure on:			
Charitable activities	6	69,760	79,284
Total expenditure		69,760	79,284
Net expenditure and movement in funds		(1,491)	(14,485)
Reconciliation of funds:			
Fund balances at 1 April 2024		54,272	68,757
Fund balances at 31 March 2025		52,781	54,272

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EGGSHELL CAMBODIA

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	-		1,548	
Cash at bank and in hand		53,790		58,205	
		<u>53,790</u>		<u>59,753</u>	
Creditors: amounts falling due within one year	13	(1,009)		(5,481)	
Net current assets			<u>52,781</u>		<u>54,272</u>
The funds of the charity					
Unrestricted funds	15		<u>52,781</u>		<u>54,272</u>
			<u>52,781</u>		<u>54,272</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17/12/2025...



.....
Mr M Graham

Director

Company registration number NI645626 (Northern Ireland)

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Eggshell Cambodia is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 17 Mandeville Street, Portadown, Craigavon, Co Armagh, BT62 3PB.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% Straight-line
Motor vehicles	25% Straight-line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	65,743	61,267

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charity Materials		
Sale of goods	165	510

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	2,361	3,022

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Direct costs		
Staff costs	26,098	27,980
Pension costs	1,210	5,406
Insurance costs	458	458
Computer costs	280	439
Management costs	10,207	12,092
Donation costs	30,438	31,971
	68,691	78,346
Share of support and governance costs (see note 7)		
Support	189	86
Governance	880	852
	69,760	79,284
Analysis by fund		
Unrestricted funds - general	69,760	79,284

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025 £	2024 £
Bank fee	189	86
Accountancy	880	852
	<u>1,069</u>	<u>938</u>
Analysed between:		
Unrestricted funds	<u>1,069</u>	<u>938</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>-</u>	<u>-</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>2</u>	<u>2</u>

Employment costs

	2025 £	2024 £
Wages and salaries	23,902	27,165
Other pension costs	<u>2,196</u>	<u>815</u>
	<u>26,098</u>	<u>27,980</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel during the financial year was £23,902 (2024: £27,165)

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	-	1,548
	<u> </u>	<u> </u>
13 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxation and social security	-	17
Other creditors	158	2,315
Accruals and deferred income	851	3,149
	<u> </u>	<u> </u>
	<u>1,009</u>	<u>5,481</u>
14 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,196	815
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	<u>54,272</u>	<u>68,269</u>	<u>(69,760)</u>	<u>52,781</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	<u>68,757</u>	<u>64,799</u>	<u>(79,284)</u>	<u>54,272</u>

16 Related party transactions

EGGSHELL CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Related party transactions (Continued)

During the financial year, Eggshell Cambodia paid a donation of £30,438 (2024: £31,971 to Child Haven Organisation.

Child Haven Organisation is a registered LNGO in Cambodia which has the same aim, of providing a secure and safe environment for children in Cambodia, who have been, are being, or are at risk of being, exploited and or trafficked.

Two employees of Eggshell Cambodia are two of the four trustees of Child Haven Organisation. During the year the company receives donations from the directors.

Accounts

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND
EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	2024 Total £	2023 Total £
Income from:				
Donations and legacies	2	61,267	61,267	71,131
Other trading activities	3	3,532	3,532	1,110
Total income		<u>64,799</u>	<u>64,799</u>	<u>72,241</u>
Expenditure on:				
Charitable activities	4/5	(79,283)	(79,283)	(76,544)
Total expenditure		<u>(79,283)</u>	<u>(79,283)</u>	<u>(76,544)</u>
Net expenditure		(14,484)	(14,484)	(4,303)
Reconciliation of funds:				
Total funds brought forward		68,756	68,756	73,059
Total funds carried forward		<u>54,572</u>	<u>54,572</u>	<u>68,756</u>

The Statement of Financial Activities includes all gains and losses in the financial period.

All of the above amounts relate to continuing activities.

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

BALANCE SHEET

31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	-	-
Current assets			
Debtors	11	1,548	5,590
Cash at bank		<u>58,205</u>	<u>66,227</u>
		59,753	71,817
Creditors: amounts falling due within one year	12	<u>(5,481)</u>	<u>(3,061)</u>
Net current assets		54,272	68,756
Total assets less current liabilities		<u>54,272</u>	<u>68,756</u>
Net assets		<u>54,272</u>	<u>68,756</u>
Charity funds			
Unrestricted funds	14	54,272	68,756
Total funds		<u>54,272</u>	<u>68,756</u>

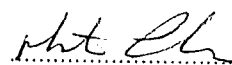
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).

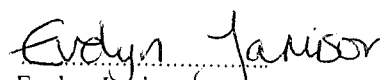
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year ending 31 March 2024 by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year 31 March 2024 and of its surplus or deficit for the financial year ending 31 March 2024 in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee on the 11/11/2024..... and are signed on their behalf by:


 Martin Graham
 Director
 Date: 19/11/2024


 Evelyn Jamison
 Director
 Date: 24.11.24

Company Registration Number: NI645626

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 Total £	2023 Total £
Cash flow from operating activities	16	(8,022)	(9,009)
Net cash flow from operating activities		<u>(8,022)</u>	<u>(9,009)</u>
Cash flow from investing activities			
Interest from investments		-	-
Net cash flow from investing activities		<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents		(8,022)	(9,009)
Cash and cash equivalents at 1 April 2023		66,227	75,236
Cash and cash equivalents at 31 March 2024		<u>58,205</u>	<u>66,227</u>
Cash and cash equivalents consist of -			
Cash at bank and in hand		<u>58,205</u>	<u>66,227</u>
Cash and cash equivalents at 31 March 2024		<u>58,205</u>	<u>66,227</u>

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

General information and basis of accounting

Eggshell Cambodia is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 16 October 2017 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in accordance with applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies are set out below. The directors consider that these accounting policies are suitable, have been consistently applied and are supported by reasonable and prudent judgement and estimates.

Fund accounting – unrestricted funds

The company's unrestricted funds consist of a General Fund which is expendable at the discretion of the directors in furtherance of the charitable objects of the company. The directors may at their discretion designate funds for specific purposes but the designation does not legally restrict the directors' discretion to apply the funds.

Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (*continued*)

Income recognition (*continued*)

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Directors' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES *(continued)*

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment-	25% straight line
Motor vehicles	25% straight line

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Going concern

The financial statements have been prepared on a going concern basis. The Directors consider the basis to be appropriate assuming that the charity has adequate financial support from the bankers and related charities.

2. Donations and legacies

	Unrestricted Funds £	Total 2024 £	Unrestricted Funds £	Total 2023 £
Donations				
Donations	<u>61,267</u>	<u>61,267</u>	<u>71,131</u>	<u>71,131</u>
	<u>61,267</u>	<u>61,267</u>	<u>71,131</u>	<u>71,131</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2024

3. Other trading activities

	Unrestricted Funds £	Total 2024 £	Unrestricted Funds £	Total 2023 £
Fundraising events	3,022	3,022	895	895
Sale of items	510	510	215	215
	<u>3,532</u> =====	<u>3,532</u> =====	<u>1,110</u> =====	<u>1,110</u> =====

4. Analysis of expenditure on charitable activities

	Activities Undertaken directly £	Support costs £	Total 2024 £
Faith based missionary costs	77,448	1,835	79,283
	<u>77,448</u>	<u>1,835</u>	<u>79,283</u>

	Activities Undertaken directly £	Support costs £	Total 2023 £
Faith based missionary costs	73,993	2,551	76,544
	<u>73,993</u>	<u>2,551</u>	<u>76,544</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2024

5. Allocation of support costs

	Basis of allocation	Faith missionary costs £	Total 2024 £	Faith missionary costs £	Total 2023 £
Governance	Cost	938	938	934	934
Office running costs	Cost	897	897	758	758
Depreciation	Cost	-	-	859	859
		<u>1,835</u>	<u>1,835</u>	<u>2,551</u>	<u>2,551</u>

6. Governance costs

	Unrestricted Funds £	Total 2024 £	Unrestricted Funds £	Total 2023 £
Independent examiner's fees	852	852	816	816
Other financial costs	86	86	79	79
Company Filing	-	-	39	39
	<u>938</u>	<u>938</u>	<u>934</u>	<u>934</u>

7. Net expenditure for the year

This is stated after charging:

	Total 2024 £	Total 2023 £
Independent examiner's remuneration:		
- examination of the financial statements	<u>852</u>	<u>816</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2024

8. Directors' and key management personnel remuneration and expenses

The key management personnel are considered to be the trustees.

The total remuneration received by trustees in the year was £Nil (2023 - £Nil).

The trustees did not have any expenses reimbursed during the year (2023: None).

9. Staff costs and employee benefits

Total staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	27,165	26,425
Social security costs	-	-
Pension costs	815	793
	<u>27,980</u>	<u>27,218</u>

Allocated to:	2024	2023
	£	£
Faith based missionary costs	27,980	27,218
	<u>27,980</u>	<u>27,218</u>

Particulars of employees:

The average monthly number of employees including the directors during the year was as follows:

	Total 2024 No	Total 2023 No
Number of management staff	8	7
Number of other staff	2	2
	<u>10</u>	<u>9</u>

No employee received remuneration of more than £60,000 during the year (2023: None).

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

10. Tangible fixed assets

	Equipment £	Motor Vehicles £	Total £
COST			
At 1 April 2023 and 31 March 2024	<u>401</u>	<u>6,474</u>	<u>6,875</u>
DEPRECIATION			
At 1 April 2023 and 31 March 2024	<u>401</u>	<u>6,474</u>	<u>6,875</u>
NET BOOK VALUE			
At 31 March 2024 and 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

11. Debtors: Amounts falling due within one year

	2024 £	2023 £
Gift Aid receivable	<u>1,548</u>	<u>5,590</u>
	<u>1,548</u>	<u>5,590</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxes and social security	17	13
Accruals	3,149	792
Other creditors	<u>2,315</u>	<u>2,256</u>
	<u>5,481</u>	<u>3,061</u>

13. Pension

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions paid by the charity during the year amounted to £815 (2023 - £793). At the balance sheet date outstanding payments to the fund totalled £181 (2023 - £176).

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

14. Unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General Funds	68,756	64,799	(79,283)	54,272
	<u>68,756</u>	<u>64,799</u>	<u>(79,283)</u>	<u>54,272</u>

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General Funds	73,059	72,241	(76,544)	68,756
	<u>73,059</u>	<u>72,241</u>	<u>(76,544)</u>	<u>68,756</u>

15. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total 2024 £
Unrestricted Funds	-	55,051	55,051
Total Funds	<u>-</u>	<u>55,051</u>	<u>55,051</u>

	Tangible fixed assets £	Net current assets £	Total 2023 £
Unrestricted Funds	-	68,756	68,756
Total Funds	<u>-</u>	<u>68,756</u>	<u>68,756</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

16. Reconciliation of net expenditure to net cash flow from operating activities

	2024	2023
	£	£
Net expenditure for year	(14,484)	(4,303)
Depreciation of tangible fixed assets	-	859
Decrease/(increase) in debtors	4,042	(5,590)
Increase in creditors	2,420	25
Net cash flow from operating activities	<u>(8,022)</u>	<u>(9,009)</u>

17. Related party transactions

During the year, Eggshell Cambodia paid a donation of £31,971 (2023: £30,068) to Child Haven Organization.

Child Haven Organization is a registered LNGO in Cambodia which has the same aim, of providing a secure and safe environment for children in Cambodia, who have been, are being, or are at risk of being, exploited and/or trafficked.

Two employees of Eggshell Cambodia are two of the four trustees of Child Haven Organization.

During the year, the company received donations totalling £2,670 (2023: £2,440) from the directors.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

Annual report

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2024. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE DIRECTORS

The directors of the charitable company are its trustees for the purpose of charity law.

The directors who served the company during the year were:

Christopher Hart
Carolyn Kyle
Martin Graham
Esther Simpson
Clare Harrison
Heather Jardine
Gwen McBride
Evelyn Jamison (appointed 2nd October 2023)

Michael Megarry was appointed as director of the company on 29 April 2024.

PUBLIC BENEFIT STATEMENT

The directors of Eggshell Cambodia confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit:

Actively promote the advance of the Christian religion in Cambodia. The direct benefits which flow from this purpose include encouraging moral improvement, changes to social behaviour, good citizenship, adoption of Christian values, an understanding of the Christian faith and giving meaning to this life and hope of eternity. The charity aims to provide a secure and safe environment for children in Cambodia who have been, are being, or are at risk of being exploited and/or trafficked. These benefits are demonstrated through feedback from local authorities, local community and parents.

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Eggshell Cambodia is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 8 May 2017 and registered as a charity with The Charity Commission for Northern Ireland on 16 October 2017. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment, appointment, induction and training

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. Any new directors would be appointed by resolution of a meeting of all the directors passed by a majority of those present. Appropriate training and induction is available to all directors.

Risk management

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisation Structures

The directors oversee the running of the organisation.

OBJECTIVES AND ACTIVITIES

The objectives and principal activities of the charity are the advancement of the Christian faith in Cambodia and in other parts of the world as the Trustees may from time to time think fit.

To provide protection, enablement and provision for those who have been, are being, or are at risk of being exploited, with particular focus on children and youth.

To promote and preserve good health, advance education and to relieve sickness and hardship by the provision of funds and goods or services of any kind, through the provision of shelter, support, rehabilitation and training in Cambodia and in other parts of the world as the Trustees may from time to time think fit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year amounted to £64,799 (2023: £72,241). Income derived from donations and legacies amounted to £61,267 (2023: £71,131) and income from other trading activities amounted to £3,532 (2023: £1,110).

Total expenditure for the year amounted to £79,283 (2023: £76,544). The cost of raising funds amounted to £Nil (2023: £Nil) and charitable activities amounted to £79,283 (2023: £76,544).

The net expenditure for the year amounted to £14,484 (2023: £4,303 net expenditure).

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (*continued*)

As with all organisations, Covid-19 has impacted on us and the world. We have continued to create a safe environment in order to carry on our charitable activities.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

At 31 March 2024, the charity had total funds of £54,272 (2023: £68,756) of which £54,272 (2023: £68,756) were unrestricted and it had free reserves £54,272 (2023: £68,756).

Funding

The principal funding is from donations.

PLANS FOR FUTURE PERIODS

To continue with the charity's objectives of advancing Christian faith and helping vulnerable children in Cambodia.

RESPONSIBILITIES OF THE DIRECTORS

The trustees (who are also the directors of Eggshell Cambodia for the purposes of company law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

DIRECTORS' ANNUAL REPORT (*continued*)

FOR THE YEAR ENDED 31 MARCH 2024

RESPONSIBILITIES OF THE DIRECTORS (*continued*)

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

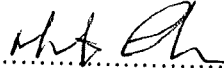
GMcG Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
17 Mandeville Street
Portadown
BT62 3PB

Signed by order of the trustees


.....
Martin Graham
Director

Date: 19/11/2024

Eggshell Cambodia

Northern Ireland - Charity number 106896

Annual return

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF EGG SHELL CAMBODIA
FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024 as set out on pages 8 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Eggshell Cambodia for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your charity accounts as required under section 65 of the Charities Act any my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to reached.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF EGGSHELL CAMBODIA
(continued)**

FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of the institute of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland; I have found no matters that require drawing to your attention.



C M McCarter FCA (Independent Examiner)
Chartered Accountants Ireland

17 Mandeville Street
Portadown
County Armagh
BT62 3PB

For and on behalf of
GMcG Portadown
Chartered Accountants & Statutory Auditor

Date: 26th November 2024

Accounts

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND
EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	2023 Total £	2022 Total £
Income from:				
Donations and legacies	2	71,131	71,131	60,708
Other trading activities	3	1,110	1,110	14,874
Investments	4	-	-	29
Total income		<u>72,241</u>	<u>72,241</u>	<u>75,611</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	5/6	(76,544)	(76,544)	(68,529)
Total expenditure		<u>(76,544)</u>	<u>(76,544)</u>	<u>(68,529)</u>
Net (expenditure)/income		(4,303)	(4,303)	7,082
Reconciliation of funds:				
Total funds brought forward		<u>73,059</u>	<u>73,059</u>	<u>65,977</u>
Total funds carried forward		<u>68,756</u>	<u>68,756</u>	<u>73,059</u>

The Statement of Financial Activities includes all gains and losses in the financial period.

All of the above amounts relate to continuing activities.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	-	859
Current assets			
Debtors	12	5,590	-
Cash at bank		<u>66,227</u>	<u>75,236</u>
		71,817	75,236
Creditors: amounts falling due within one year	13	<u>(3,061)</u>	<u>(3,036)</u>
Net current assets		68,756	72,200
Total assets less current liabilities		<u>68,756</u>	<u>73,059</u>
Net assets		<u>68,756</u>	<u>73,059</u>
Charity funds			
Unrestricted funds	15	<u>68,756</u>	<u>73,059</u>
Total funds		<u>68,756</u>	<u>73,059</u>

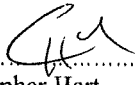
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Charities SORP (FRS 102).

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year ending 31 March 2020 by virtue of section 477(2) relating to small companies, and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year 31 March 2023 and of its surplus or deficit for the financial year ending 31 March 2023 in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee on the 06/12/23 and are signed on their behalf by:



 Christopher Hart
 Director
 Date: 06/12/23



 Martin Graham
 Director
 Date: 06/12/23

Company Registration Number: NI645626

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 Total £	2022 Total £
Cash flow from operating activities	17	(9,009)	8,138
Net cash flow from operating activities		<u>(9,009)</u>	<u>8,138</u>
Cash flow from investing activities			
Interest from investments		-	29
Net cash flow from investing activities		<u>-</u>	<u>29</u>
Net (decrease) /increase in cash and cash equivalents		(9,009)	8,167
Cash and cash equivalents at 1 April 2022		<u>75,236</u>	<u>67,069</u>
Cash and cash equivalents at 31 March 2023		<u><u>66,227</u></u>	<u><u>75,236</u></u>
Cash and cash equivalents consist of -			
Cash at bank and in hand		<u>66,227</u>	<u>75,236</u>
Cash and cash equivalents at 31 March 2023		<u><u>66,227</u></u>	<u><u>75,236</u></u>

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

General information and basis of accounting

Eggshell Cambodia is a charitable company limited by guarantee and does not have any share capital. It registered as a charity with The Charity Commission for Northern Ireland on 16 October 2017 and it is incorporated in Northern Ireland. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in accordance with applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies are set out below. The directors consider that these accounting policies are suitable, have been consistently applied and are supported by reasonable and prudent judgement and estimates.

Fund accounting – unrestricted funds

The company's unrestricted funds consist of a General Fund which is expendable at the discretion of the directors in furtherance of the charitable objects of the company. The directors may at their discretion designate funds for specific purposes but the designation does not legally restrict the directors' discretion to apply the funds.

Income recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (*continued*)

Income recognition (*continued*)

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Directors' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES *(continued)*

Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment-	25% straight line
Motor vehicles	25% straight line

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Going concern

The financial statements have been prepared on a going concern basis. The Directors consider the basis to be appropriate assuming that the charity has adequate financial support from the bankers and related charities.

2. Donations and legacies

	Unrestricted Funds £	Total 2023 £	Unrestricted Funds £	Total 2022 £
Donations				
Donations	71,131	71,131	60,708	60,708
	<u>71,131</u>	<u>71,131</u>	<u>60,708</u>	<u>60,708</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

3. Other trading activities

	Unrestricted Funds	Total 2023	Unrestricted Funds	Total 2022
	£	£	£	£
Fundraising events	895	895	14,874	14,874
Sale of items	215	215	-	-
	<u>1,110</u>	<u>1,110</u>	<u>14,874</u>	<u>14,874</u>
	=====	=====	=====	=====

4. Income from investments

	Unrestricted Funds	Total 2023	Unrestricted Funds	Total 2022
	£	£	£	£
Interest – bank	-	-	29	29
	<u>-</u>	<u>-</u>	<u>29</u>	<u>29</u>
	---	---	---	---

5. Analysis of expenditure on charitable activities

	Activities Undertaken directly £	Support costs £	Total 2023 £
Faith based missionary costs	73,993	2,551	76,544
	<u>73,993</u>	<u>2,551</u>	<u>76,544</u>

	Activities Undertaken directly £	Support costs £	Total 2022 £
Faith based missionary costs	65,275	3,254	68,529
	<u>65,275</u>	<u>3,254</u>	<u>68,529</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

6. Allocation of support costs

	Basis of allocation	Faith missionary costs £	Total 2023 £	Faith missionary costs £	Total 2022 £
Governance	Cost	934	934	835	835
Office running costs	Cost	758	758	700	700
Depreciation	Cost	859	859	1,719	1,719
		<u>2,551</u>	<u>2,551</u>	<u>3,254</u>	<u>3,254</u>

7. Governance costs

	Unrestricted Funds £	Total 2023 £	Unrestricted Funds £	Total 2023 £
Independent examiner's fees	816	816	762	762
Other financial costs	79	79	73	73
Company Filing	39	39	-	-
	<u>934</u>	<u>934</u>	<u>835</u>	<u>835</u>

8. Net (expenditure) / income for the year

This is stated after charging:

	Total 2023 £	Total 2022 £
Independent examiner's remuneration:		
- examination of the financial statements	<u>816</u>	<u>762</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

9. Directors' and key management personnel remuneration and expenses

The key management personnel are considered to be the trustees.

The total remuneration received by trustees in the year was £Nil (2022 - £Nil).

The trustees did not have any expenses reimbursed during the year (2022: None).

10. Staff costs and employee benefits

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	26,425	26,425
Social security costs	-	-
Pension costs	793	793
	<u>27,218</u>	<u>27,218</u>

Allocated to:

	2023	2022
	£	£
Faith based missionary costs	27,218	27,218
	<u>27,218</u>	<u>27,218</u>

Particulars of employees:

The average monthly number of employees including the directors during the year was as follows:

	Total 2023 No	Total 2022 No
Number of management staff	7	6
Number of other staff	2	2
	<u>9</u>	<u>8</u>

No employee received remuneration of more than £60,000 during the year (2022: None).

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

FOR THE YEAR ENDED 31 MARCH 2023

11. Tangible fixed assets

	Equipment £	Motor Vehicles £	Total £
COST			
At 1 April 2022 and 31 March 2023	<u>401</u>	<u>6,474</u>	<u>6,875</u>
DEPRECIATION			
At 1 April 2022	351	5,665	6,016
Charge for the year	<u>50</u>	<u>809</u>	<u>859</u>
At 31 March 2023	<u>401</u>	<u>6,474</u>	<u>6,875</u>
NET BOOK VALUE			
At 31 March 2023	-	-	-
At 31 March 2022	<u>50</u>	<u>809</u>	<u>859</u>

12. Debtors: Amounts falling due within one year

	2023 £	2022 £
Gift Aid receivable	<u>5,590</u>	-
	<u>5,590</u>	-

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxes and social security	13	73
Accruals	792	768
Other creditors	<u>2,256</u>	<u>2,195</u>
	<u>3,061</u>	<u>3,036</u>

14. Pension

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions paid by the charity during the year amounted to £793 (2022 - £793). At the balance sheet date outstanding payments to the fund totalled £176 (2022 - £176).

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

15. Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General Funds	73,059	72,241	(76,544)	68,756
	<u>73,059</u>	<u>72,241</u>	<u>(76,544)</u>	<u>68,756</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General Funds	65,977	75,611	(68,529)	73,059
	<u>65,977</u>	<u>75,611</u>	<u>(68,529)</u>	<u>73,059</u>

16. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Total 2023 £
Unrestricted Funds	-	68,756	68,756
Total Funds	<u>-</u>	<u>68,756</u>	<u>68,756</u>

	Tangible fixed assets £	Net current assets £	Total 2022 £
Unrestricted Funds	859	72,200	73,059
Total Funds	<u>859</u>	<u>72,200</u>	<u>73,059</u>

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

17. Reconciliation of net (expenditure) / income to net cash flow from operating activities

	2023	2022
	£	£
Net (expenditure)/income for year	(4,303)	7,082
Depreciation of tangible fixed assets	859	1,719
Interest receivable	-	(29)
(Increase)/decrease in debtors	(5,590)	-
Increase/(decrease) in creditors	25	(634)
Net cash flow from operating activities	<u>(9,009)</u>	<u>8,138</u>

18. Related party transactions

During the year, Eggshell Cambodia paid a donation of £30,068 (2022: £29,772) to Child Haven Organization.

Child Haven Organization is a registered LNGO in Cambodia which has the same aim, of providing a secure and safe environment for children in Cambodia, who have been, are being, or are at risk of being, exploited and/or trafficked.

Two employees of Eggshell Cambodia are two of the four trustees of Child Haven Organization.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

On a winding up members may be required to contribute a maximum of £1.

Annual report

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2023. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE DIRECTORS

The directors of the charitable company are its trustees for the purpose of charity law.

The directors who served the company during the year were:

Christopher Hart
Carolyn Kyle
Martin Graham
Alice McCallum (resigned 29th August 2022)
Esther Simpson
Clare Harrison
Heather Jardine
Gwen McBride (appointed 1st February 2023)

PUBLIC BENEFIT STATEMENT

The directors of Eggshell Cambodia confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity continued to provide the Public Benefits through programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit:

Actively promote the advance of the Christian religion in Cambodia. The direct benefits which flow from this purpose include encouraging moral improvement, changes to social behaviour, good citizenship, adoption of Christian values, an understanding of the Christian faith and giving meaning to this life and hope of eternity. The charity aims to provide a secure and safe environment for children in Cambodia who have been, are being, or are at risk of being exploited and/or trafficked. These benefits are demonstrated through feedback from local authorities, local community and parents.

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Eggshell Cambodia is a charitable company limited by guarantee and does not have any share capital. It was incorporated on 8 May 2017 and registered as a charity with The Charity Commission for Northern Ireland on 16 October 2017. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Recruitment, appointment, induction and training

The directors regularly review the requirements of the charity and the possibility of a need for additional directors. Any new directors would be appointed by resolution of a meeting of all the directors passed by a majority of those present. Appropriate training and induction is available to all directors.

Risk management

The directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

Organisation Structures

The directors oversee the running of the organisation.

OBJECTIVES AND ACTIVITIES

The objectives and principal activities of the charity are the advancement of the Christian faith in Cambodia and in other parts of the world as the Trustees may from time to time think fit.

To provide protection, enablement and provision for those who have been, are being, or are at risk of being exploited, with particular focus on children and youth.

To promote and preserve good health, advance education and to relieve sickness and hardship by the provision of funds and goods or services of any kind, through the provision of shelter, support, rehabilitation and training in Cambodia and in other parts of the world as the Trustees may from time to time think fit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in all aspects of the charity's work.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year amounted to £72,241 (2022: £75,611). Income derived from donations and legacies amounted to £71,131 (2022: £60,708); income from other trading activities amounted to £1,110 (2022: £14,874) and income from investments amounted to £Nil (2022: £29).

Total expenditure for the year amounted to £76,544 (2022: £68,529). The cost of raising funds amounted to £Nil (2022: £Nil) and charitable activities amounted to £76,544 (2022: £68,529).

The net expenditure for the year amounted to £4,303 (2022: £7,082 net income).

EGGSHELL CAMBODIA COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (*continued*)

As with all organisations, Covid-19 has impacted on us and the world. We have continued to create a safe environment in order to carry on our charitable activities.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designed nor invested in fixed assets which are available for general use.

At 31 March 2023, the charity had total funds of £68,756 (2022: £73,059) of which £68,756 (2022: £73,059) were unrestricted and it had free reserves £68,756 (2022: £72,200).

Funding

The principal funding is from donations.

PLANS FOR FUTURE PERIODS

To continue with the charity's objectives of advancing Christian faith and helping vulnerable children in Cambodia.

RESPONSIBILITIES OF THE DIRECTORS

The trustees (who are also the directors of Eggshell Cambodia for the purposes of company law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in Northern Ireland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

DIRECTORS' ANNUAL REPORT (*continued*)

FOR THE YEAR ENDED 31 MARCH 2023

RESPONSIBILITIES OF THE DIRECTORS (*continued*)

The trustees are responsible for the maintenance and integrity of the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER

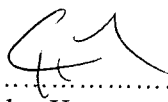
GMcG Chartered Accountants has been re-appointed as independent examiner for the ensuing year.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office:
17 Mandeville Street
Portadown
BT62 3PB

Signed by order of the trustees


.....
Christopher Hart
Director

Date: 06/12/23

Eggshell Cambodia

Northern Ireland - Charity number 106896

Annual return

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF EGG SHELL CAMBODIA
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023 as set out on pages 8 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Eggshell Cambodia for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

I have examined your charity accounts as required under section 65 of the Charities Act any my examination was carried out in accordance with the general Directions given by the charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to reached.

**EGGSHELL CAMBODIA
COMPANY LIMITED BY GUARANTEE**

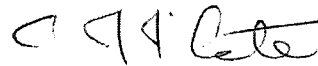
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF EGGSHELL CAMBODIA
(continued)**

FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of the institute of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland; I have found no matters that require drawing to your attention.



C M McCarter FCA (Independent Examiner)
Chartered Accountants Ireland

17 Mandeville Street
Portadown
County Armagh
BT62 3PB

For and on behalf of
GMcG Portadown
Chartered Accountants & Statutory Auditor

Date: 8th December 2023