



# SeeBeyond|Borders Ireland

Company Limited by Guarantee

Change begins with education

Annual Report **2023**



# Table Of Contents

<b>Charity Information</b> .....	3
<b>Chair’s Statement</b> .....	6
<b>Trustees’ Report</b> .....	8
Organisation and Strategy .....	8
Our Values .....	10
Our Strategic Goals.....	12
Principal Risks Areas .....	21
Programmes and Accomplishments in Cambodia.....	22
Governance and Management .....	28
Financial Review .....	32
Trustees Responsibility Statement.....	34
<b>Independent Auditor's Report</b> .....	35
<b>Statement of Financial Activities</b> .....	38
<b>Balance Sheet</b> .....	39
<b>Statement of Changes in Funds</b> .....	40
<b>Statement of Cash Flows</b> .....	40
<b>Notes to the Financial Statements</b> .....	41



# Charity Information

## Trustees

Catherine Byrne, Chair

Maeve Corish, Vice Chair

Marie Moreau

Aideen O'Byrne

Tom Costello

Gemma Daly

Helen Williams

Sarakk Rith (Cambodian)

*Appointed 23 March 2023*

*Resigned 22 August 2023*

## Company Secretary

Tom Costello

## Company Number

666381

## Registered Charity Number

20206034

## Revenue CHY Number

22778

## CEO

Olive Cummins

## Website

[www.seebeyondborders.ie](http://www.seebeyondborders.ie)

## Registered Office and Business Address

31 Woodlands

Portmarnock

County Dublin

D13YN34

## Independent Auditors

PKF O'Connor Leddy Holmes

Limited

Century House

Harold's Cross Road

Dublin 6W

## Bankers

Permanent TSB

Malahide

County Dublin

# Our Trustees



## Catherine Byrne, Chair

Catherine Byrne joined the board and was appointed Chair in July 2023. Catherine brings a huge amount of experience in development and education. She has previously worked as Deputy General Secretary of the INTO, was Senior Policy Advisor to Atlantic Philanthropies and has served on the boards of DICE, Oxfam, Abbey Theatre and VSO.

Skills and Knowledge:

*Education, Development, Policy Formation, Organisation Development.*

---



## Maeve Corish, Vice Chair

Maeve Corish joined the Board on 12 November 2020 as a founding Director and served as Chair from January 2021 to June 2023. She is a former principal of Donabate Portrane Educate Together National School (DPETNS). DPETNS is an accredited DCU Changemaker School with a strong focus on the Sustainable Development Goals. Maeve has been to Cambodia several times.

Skills and Knowledge:

*Education, The Voice of the Child, Development Education and Educational Leadership.*

---



## Tom Costello

Tom Costello joined the Board on 12 November 2020 as a founding Director. Tom was a member of the Charities Regulatory Authority from 2014 to 2022. He spent 14 years with The Atlantic Philanthropies, prior to which he was part of the teaching faculty at the Irish Management Institute. He has served on boards including the Government Advisory Council on Children and Young People and as Chair of the Children's Rights Alliance.

Skills and Knowledge:

*Governance, Social Policy, Funding, Strategic Planning.*

---



## Marie Moreau

Marie Moreau joined the Board on 1 April 2021. Marie is a retired primary school principal in Ireland, she taught at second and third levels in Lesotho, Southern Africa from 1990-1996 and also worked in an Irish Aid funded primary education programme in Uganda in 2016. She took part in the SeeBeyondBorders Teacher Programme in 2020 and the Teacher Connect programme in Cambodia in 2023.

Skills and Knowledge:

*Education, Volunteer Support, Sustainable Development.*



## Aideen O'Byrne

Aideen O'Byrne joined the Board on 1 April 2021. Aideen has spent much of her life living in Asia and has recently returned to Ireland. She is a Social Entrepreneur and Impact Investor. Aideen is passionate about education as a catalyst to reduce inequality and has been an active philanthropist and volunteer in Asia and Africa.

Skills and Knowledge:

*Sustainability, Cross-Cultural Coaching and Communication, Strategic Planning.*

---



## Gemma Daly

Gemma Daly joined the Board on 21 April 2022. Gemma spent twenty years with EY providing external audit services to a variety of Irish and European public and multinational companies including two years based in the USA. She has held a number of Board positions in the non-profit sector and is a Fellow of Chartered Accountants Ireland.

Skills and Knowledge:

*Accountancy, Governance, Audits.*

---



## Helen Williams

Helen Williams joined the Board on 21 April 2022. Helen started her career as a second level teacher in Irish schools in Dublin, Kerry and Clare. Recently retired, she has over 25 years' experience as a development consultant on donor-funded programmes in Lesotho, South Africa, Namibia and Ghana.

Skills and Knowledge:

*International Development, Education, Governance, Monitoring and Evaluation.*

---



## Sarakk Rith

Sarakk Rith joined the Board on 23 March 2023. A Cambodian national, Sarakk was Executive Director of PEPY Empowering Youth, an educational NGO in Siem Reap from 2017 to 2021. Sarakk has visited Ireland twice and met with President Higgins. He participated in an Oireachtas Foreign Affairs Meeting in 2021. Sarakk resigned from the Board on 22 August 2023.

Skills and Knowledge:

*Education, Research, Organisational Development.*

# Chair's Statement

**I am delighted to present the 2023 Annual Report for SeeBeyondBorders Ireland. This is a time of both solid continuity and fresh beginnings for our international development charity.**

That is true on several counts and is reflected in the legacy of my predecessor Maeve Corish and the extraordinary work of the trustees. Maeve stepped down as Chair in June 2023 after three ground-breaking years that saw a fledgling group of committed teachers and supporters, passionate about Cambodia and education, develop a plan to become a recognised international development charity by 2021. This Annual Report reflects Maeve's leadership and is the gift that she passes to me as incoming Chair and Board Trustee. The story of this Report is about growth and our success in exceeding the targets necessary to support the work on the ground in Cambodian schools and communities which is carried out by our colleagues in SeeBeyondBorders Cambodia. I'm delighted that Maeve has agreed to take on the role of Vice Chair of SeeBeyondBorders Ireland.

Growth is also reflected in the strides made to put Cambodia's case to the front and centre of Ireland's international development strategies, reflecting painstaking work and network-building by colleagues in Cambodia and Ireland. Building the evidence base through research and policy on Cambodian education has shown stark inequalities and injustices - reflected in less than 3% of its 15-year-olds reaching minimum standards in literacy, numeracy and science, and an average length of stay in education of only 5.1 years.

I am excited by the next chapter unfolding for SeeBeyondBorders. We have been fortunate to elicit strong interest by Irish Aid and by the Irish Embassy in Hanoi in exploring Cambodia's role within their soon-to be-published Department of Foreign Affairs Mekong Strategy. We are particularly delighted to have attracted a new major donor, the Sunflower Charitable Foundation through Community Foundation Ireland, as a partner over the next three years to support SeeBeyondBorders Ireland in a strategic growth and consolidation phase. This

support is a clear endorsement of the work done by SeeBeyondBorders Ireland to date. Our priority for the coming year is to ensure that the organisation remains flexible, robust and sustainable.

This is also an exciting period for our colleagues in SeeBeyondBorders Cambodia as it pursues a determined programme of localisation to better reflect its leadership role within our small family of support charities from Ireland, the UK and Australia. Localisation is in line with our own values, especially our belief that when we give of our experience and expertise as a small country with a strong educational reputation, we also enrich our own practice and hold a mirror up to ourselves. This year, through the CONNECT programme we continued that work with SeeBeyondBorders in Cambodia. With seed support from Ireland, our colleagues in Cambodia are working to create a new dynamic 'Communities of Practice Programme', inspiring and empowering dedicated teachers and school leaders to drive continuous improvement in teaching and learning across primary education in Cambodia.

No organisation can survive and grow without the dedicated work of many people. To our dedicated CEO Olive Cummins for her unflinching commitment a special word of thanks. As I take on the role of Chair, I want to also pay tribute to my fellow Trustees and volunteers who provide vital expertise and are a great source of guidance and wisdom.

And to all our stakeholders and supporters featured in these pages - go raibh míle maith againh!



**Catherine Byrne**  
12 October 2023





កុយមាស

# Trustees' Report

## Organisation and Strategy

The trustees of SeeBeyondBorders Ireland Company Limited by Guarantee have pleasure in presenting their report together with the audited financial statements for the year ended 30 June 2023.

### Purpose

Our purpose is to promote the advancement of education of children who are in conditions of poverty, need, hardship or distress in Cambodia, through evidence-based education programmes, research and policy input. SeeBeyondBorders Ireland Company Limited by Guarantee (SBB Ireland) was established in 2020.

On the ground in Cambodia the charity supports the continuous professional development of teachers in Cambodia, providing mentors and training workshops and funding educational technology resources in the classrooms to improve the quality of teaching and children's learning outcomes. In Ireland, we promote our purpose through our fundraising, by facilitating

professional exchange and development between educators in both countries, and by advocating for Irish state and civil society support to benefit our education transformation on the ground in Cambodia.

International evidence is overwhelming in its affirmation of the importance of early intervention to improve outcomes for children. We exist



to support the transformation of Cambodian early primary education from its current crisis state where less than 3% of its 15 year olds reach minimum literacy standards, and the average length of stay in education at 5.1 years. Cambodia lags behind its neighbours and is poor by any international standard. These current stark realities come against a tragic recent history in which 90% of teachers were murdered during the Khmer Rouge regime of the 1970s.

SeeBeyondBorders Ireland is part of the SeeBeyondBorders network, supporting the work on the ground in Siem Reap and Battambang where programmes and leadership are located. The broader network, in addition to SBB Ireland, also comprises SeeBeyondBorders Australia (SBB Australia) and SeeBeyondBorders UK (SBB UK). Historically, for practical and legal purposes, operations in Cambodia were formally constituted as a branch of SBB Australia; however, as part of transitioning to being a locally led development organisation localisation over the next eighteen months, SeeBeyondBorders Cambodia (SBB Cambodia) will be constituted as a full local non-governmental organisation (LNGO) under Cambodian law playing a leadership role, supported by the network members.

## Mission and Vision

SeeBeyondBorders Ireland mission is to support access to quality teaching and learning at school in Cambodia.



Our Vision is a generation of Cambodian school children empowered by education.



We are committed to building support for this vision in Ireland through active engagement as an international development charity.

We seek to enlist and engage teacher and education professionals, the research and policy community, and likeminded development agencies and organisations in the vision. We believe that education levels are a key driver of both social and economic development and essential to Cambodia reaching its ambition to achieve its development goals.

We also believe that it is a fundamental right of every child to have access to a quality education regardless of where they were born.



# Trustees' Report

## Our Values

As we work to achieve our vision, we seek to align everything we do with our core values



**Competency**



**Integrity**



**Changemaker**



**Respect**



**Courage**

Our values are the foundation of our strategy and are fundamental to how we operate and interact with each other. We try to bring life to the values in the work we support and how we approach the work in many ways.

Our role as changemaker encapsulates our commitment to supporting Cambodian-led transformation - working towards positive, systemic, and sustainable change in education.

Respect is fundamental to all our relationships – and especially towards our colleagues on the front line in Cambodia who are the custodians of the work, including our shared drive towards localisation of our decision making.

As a niche international development charity with a clear focus, it is essential we maintain the courage to stay the course and avoid being diverted into activities that are not core just because they may be less difficult to fund.

At a time when charities are increasingly being questioned as to their legitimacy and effectiveness, we place a high premium on integrity and on competency in the way we operate; that is reflected in our commitment to achieving best practice in our governance and administration.



# Trustees' Report

## Our Strategic Goals

In July 2022 we developed a Strategic Plan for 2022 – 2025 which is aligned with our mission to support access to quality teaching and learning in Cambodia. The plan identifies three strategic Goals that provided the focus for our objectives over the period, and for our actions in the past year (2022-23).



### Goal 1:

*Raise the funds that are essential to the work of SeeBeyondBorders on the ground in Cambodia*

We completed our first full annual fundraising plan and budget through the work of our Fundraising Subcommittee which leads in this area. Overall, we achieved annual revenue of €245,000, compared to €125,000 in the previous year – a growth of 96%. Of the total raised, we provided €154,000 in funding for operations on the ground in Cambodia during the year, an increase of 102% compared to the prior year.

We are deeply grateful to all our donors for believing in our work and to the public who support us through events and donations. In the year under review we drew support from philanthropy including corporate foundations, partnerships with prominent educational and civil society supporters, and the vital support of the public through events and individual giving.

Our attraction of significant philanthropic funding over extended time periods has been crucial in building a base from which to launch, and to provide project funding on the ground in Cambodia. Financier and philanthropist Dermot

Desmond gave us critical early support that allowed us to build a base. This was followed by others including ElectricAid coming to support specific projects on the ground in Cambodia.

Our niche education focus and reach is reflected in the strong partnership funding we have achieved and sustained with civil society, and especially through annual funding for key activities from the Irish National Teachers Organisation (INTO), the Retired Teachers Association of Ireland (RTAI), and latterly the Teachers Union of Ireland (TUI) Global Development Fund.

Individual Public Giving and Events comprises both individuals who sign up for regular or once-off donations, and also fundraising events supported by the public. In the year gone by we organised two events. A team of runners participated in the Dublin City Marathon in October 2022, and over 40 supporters participated in a Fundraising Walk in December 2022. Both events raised much needed funds in addition to helping us to grow awareness of the importance of supporting educational change in Cambodia. We sent 3 newsletters to our supporters during the year telling them how their generosity was creating positive change to children's learning outcomes in Cambodia.

SeeBeyondBorders Ireland would like to thank all of our donors and supporters over the past year. Your kindness and generosity is providing Cambodian children with the quality education they need and the future they deserve.

Our philanthropic and partner funders include:

- Comhar Linn
- Cornmarket
- Dermot Desmond
- ElectricAid
- Irish National Teachers Organisation
- Retired Teachers Association of Ireland
- Teachers Union of Ireland
- General Paints Group / The O'Connor Family
- The Sunflower Charitable Foundation through Community Foundation Ireland



## Goal 2:

**Advance positive change in the Cambodian education system by supporting SBB's overall objectives to improve**

**children's learning outcomes and become an educational centre of excellence in Cambodia.**

### Connecting Expertise and Know-how

Sharing good professional teaching practice, combined with generating learning about what makes for effective teaching, are at the heart of our work this past year. Through our Connect Programme, we organised a two-week study visit to Ireland in April 2023 for four Cambodian staff and both the Director and Deputy Director of the Phnom Penh Teacher Education College (PTEC).

### Research and Best Practice

We supported a successful application for an award under COALESCE funding through the Irish Research Council/Irish Aid to undertake research led by the National College of Ireland in collaboration with SBB Cambodia and with both the Department of Policy of the Cambodian Ministry of Education and Phnom Penh Teacher Education College (PTEC) in Cambodia. This research project, "The Professional Identity of Khmer Teachers" (PIKT), asks the question – "What makes a good teacher?" - and will produce practical learning support materials for dissemination. Learn more [here](#).

### Solidarity Schools

Solidarity Schools is a new initiative of SBB Ireland that seeks to promote understanding among Irish students and whole school communities of the Sustainable Development Goals and highlights the challenges of life in Cambodia and the dreams and aspirations of ordinary Cambodians. Through practical lessons in the classroom, the programme seeks to promote the UN Sustainable Development Goals (SDG), especially Goal 4 (Quality Education) and Goal 17 (Partnerships for the Goals), by supporting primary school teachers in their delivery of Global Citizenship Education in their classrooms.

### Building Partnerships

Sharing what we know about the strengths and challenges within the Irish education system with our colleagues in Cambodia is a key element of our approach to improving Cambodian children's learning outcomes. We continued to enhance our strategic partnership with the Irish National Teachers' Organisation (INTO) including a visit to Cambodia by INTO President John Driscoll and Global Solidarity Officer John O'Brien in November 2022. We were invited to take a stand at the 2023 INTO Congress in Killarney which provided us with a valuable platform to raise awareness of our work and the need for educational change in Cambodia among all delegates present.

### Connecting Expertise and Know-how

While in Ireland the Cambodian participants visited six schools and three universities learning about the Irish Education system and sharing about the Cambodian system.



The group visited Dublin West Education Centre to explore teacher-led professional development, and conducted an exploratory workshop hosted in Balbriggan Educate Together National School on what a community of practice might look like in Cambodia. Throughout the visit we connected Irish and Cambodian educators together to share experiences and create solidarity.

***"There has been a discernible difference in each Khmer participant since returning. It has helped enlarge mindsets and motivate. All participants were very keen to share their experiences. It has increased their status and self worth."***

*Colm Byrne, CEO International Operations*

## Solidarity Schools

In the year past, we ran a Solidarity Schools pilot programme involving six primary schools in counties Donegal, Armagh and Dublin. A set of six lesson plans was produced, focused on developing an understanding of and solidarity with people's lives in Cambodia and reflecting on how all our lives are interdependent. Lessons included short language videos from Speak Like Khmer, a Cambodian Language School in Siem Reap, enabling children on the island of Ireland to learn simple Khmer phrases and short cultural videos from Phung Bonna to enhance the children's interest in a Cambodian world. We undertook school visits to provide support and

to help to build the basis for a national network of Irish educators in support of Cambodia education.

***"I had the privilege to visit four of the solidarity schools during my Irish Aid Fellowship studies in Ireland. I was surprised to receive the greetings in Khmer gestures and language from the children. I asked them what they knew about Cambodia and I was impressed by so much they could tell and realise. The best highlight was when a girl said 'So now I learn that coconuts can be extremely useful in many ways!'"***

*Pov Pheung, Managing Director SBB Cambodia*





During the year, we built on our strong links with other partners including the National College of Ireland, Dublin City University, and Mary Immaculate College, Limerick (MIC). Incoming SBB Cambodia Managing Director, Pheung Pov, became the first person from Siem Reap/ Northern Cambodia to secure an Irish Aid Fellowship, spending the year at MIC completing his Masters' in Education in MIC. Learn more [here](#).

In February, we signed up to the Comhlámh Code of Good Practice for Volunteer Sending Agencies (VSA) in reflection of our increased exchange activities e.g. through Connect. We began the process of implementing all aspects of the Code, compiling evidence of compliance for auditing by Comhlámh. Our examination of Principle 11 on Safeguarding is being undertaken in collaboration with the Monitoring and Compliance team in Cambodia who already have robust procedures and policies in place from which we can learn. In May, SBB Ireland

was admitted to Dóchas, the membership body for Ireland's development sector, becoming the first member with an exclusive focus on Asia/ Cambodia.

We participated in the launch of the Cambodia Ireland Changemaker Network (CICN) 10 year anniversary workshop and short film at the Teachers Club on 3 May 2023. The event coincided with both the Connect visit then underway, and an annual trip to Ireland by staff and students from our partner PEPY Empowering Youth based in Siem Reap. It was a memorable night of discussion and celebration attended by over 100 supporters. The film can be viewed [here](#).

Planning was completed, through an agreed Memorandum of Agreement between SeeBeyondBorders in Ireland and Cambodia, for a Connect Summer Programme study visit in Cambodia by four Irish teachers to take place in August 2023.



## Irish Aid

SeeBeyondBorders has enjoyed good relationships with both the Department of Foreign Affairs Irish Aid headquartered in Ireland and the Irish Embassy in Hanoi, Vietnam. On the establishment of SBB Ireland as an international development charity, this relationship has deepened with close collaboration between SBB Ireland, SBB's CEO of International Development in Siem Reap, and the Irish Embassy in Hanoi. In the year under review, we met with outgoing Irish Ambassador John McCullagh and we continue to have very positive engagement with Conor

Finn and the Embassy team, particularly in their support of the Irish Aid Fellowship Programme which was availed of by our Cambodian colleague Pov Pheung. We were consulted in the discussions preparatory to the finalising of the new Mission Strategy for the Mekong Sub-region whose publication was expected in quarter three, 2023. We anticipate further collaboration and partnership with Irish Aid going forward. In addition, SBB Ireland's progress in establishing as a registered charity with a full governance framework meant that we are now eligible to apply for future funding rounds under Irish Aid's flagship Civil Society Fund.



## PIKT Research Projects' Inaugural Teacher Workshop

The Professional Identity for Khmer Teachers' (PIKT) Research Project, held the first Teacher Identity Workshop in June 2023. This was



attended by 25 teachers to collaborate and discuss effective classroom culture and practices together. During the workshop, teachers were encouraged to examine their own perceptions of learning and teaching. Individually each teacher set clear goals for individual professional development, which they integrate into their teaching. The success of this will then be evaluated during the next workshop held next year.

***“Our goal is to ensure that their commitment and promises made during the workshop are not only verbal but translated into actual practice.”***

*His Excellency Dr. Set Seng, Director PTEC*



အသိပညာမြှင့်တင်ရေး - အကယ်၍ အကယ်၍ ကျွန်ုပ်တို့သည် သိသေးမှတ်ရမည်  
Workshop: Teacher Professional Identity (TPI)

အသိပညာ မြှင့်တင်ရေး အဖွဲ့အစည်း၏ အဖွဲ့ဝင်များ  
ပြုလုပ်ရန် အတွက် ဤနေ့တွင်

၂၀၂၃ ခု၊ ဇူလိုင်လ ၂၀ ရက်

ရန်ကင်းမြို့၊ မြန်မာနိုင်ငံ







## Goal 3:

*Operate as an effective, well-governed development charity in Ireland*

Good governance is essential to effective delivery of our goals and we continued to highlight this area by making it one of our three overall goals. We made progress on a number of fronts.

### Governance Policies

We reported full compliance with the Charities Governance Code on 30 April 2023, and completed all regulatory filings on time. We finished the year with a suite of policies, across the six principles in the Code - advancing charitable purpose, behaving with integrity, leading people, exercising control, working effectively, and being accountable and transparent. We reviewed and updated a number of existing policies covering risk, conflict of interest, volunteer policy/code, and child and vulnerable people protection. We were proud to be shortlisted in our category of the Carmichael Good Governance Awards in 2022, on our first year of entry, receiving commendation for strategic vision and approach, as a small new international development charity.



### Building the Board

We made two additions to the Board in order to continue to refresh and diversify our governance. We were joined by Sarakk Rith, a Cambodian leader and manager, and Catherine Byrne, our new Chair, who brings a wealth of experience across education, charities management, the arts and public affairs. Together with the continuing trustees these changes deepen diversity in terms of nationality, gender, skills and age and prepare us for our next phase of significant growth.

In December 2022, the Board held its annual board effectiveness review workshop, opting to focus this year on improving effectiveness based on a board appraisal survey tool sourced from the Charities Regulator. Facilitated independently, the report from the session gave valuable insights around areas such as roles and responsibilities, board processes including recording and record keeping, better time management, and building internal board relationships. The report was discussed subsequently by the Board and actions agreed.

### Stronger Risk Management

The main features of the charity's controls and risk management systems are a three year strategic plan, and annual plans approved by the Board and comparing planned to actual performance and forecasts on a regular basis. These are monitored by the Board, assisted by a finance team with appropriate experience and qualifications and through financial controls and processes which form part of a comprehensive suite of governance policies in place.

This year we strengthened this area further through review of our basic risk management and adoption of a strengthened Risk Register to underpin our Risk Policy adopted in 2022. The Register identifies the principal risks, their likelihood and impact, and the actions necessary to manage them effectively. It covers risk under five categories - governance and compliance, operational, financial, external (including environmental and reputational) and fraud risks. At end of year, the Register comprised 18 identified risks of which 3 were principal (red) risks and the remainder were low or medium (green/amber) level risks.

The principal risks converge on the need to upgrade systems and processes in key areas as the charity grows from a small volunteer driven charity into a more professional phase. The principal risks are:

- Loss of focus and impact due to rapid growth and organisational change
- Inadequate Information Security
- Inadequate HR Policies and Practices.



# Trustees' Report

## Principal Risk Areas

### Loss of focus and impact due to rapid growth and organisational change.

Risk and Impact	Actions to mitigate
Failing to successfully manage the rapid growth and organisational changes for the Charity could have an adverse impact on the future growth of the Charity and its ability to achieve its strategic goals.	<ul style="list-style-type: none"> <li>● Three year Strategic Plan and annual workplan which is monitored and reviewed regularly.</li> <li>● International CEO and staff regularly attend board and subcommittee meetings.</li> <li>● Chairs of the SBB network organisations meet on a regular basis.</li> <li>● Approved scheme of delegation and reserved functions in place.</li> <li>● Organisation chart and roles/job descriptions reviewed periodically.</li> </ul>

### Information Security Risk - cyber security and the resilience of IT systems and infrastructure

Risk and Impact	Actions to mitigate
The operations of the Charity are dependent on the quality of its IT systems to safeguard information and data and to maintain business continuity. Failure to plan and execute controls would expose the Charity to fraudulent activity with particular focus on unauthorised access to internal systems.	<ul style="list-style-type: none"> <li>● Policies and controls in place to secure and protect data.</li> <li>● Disaster recovery and business continuity plans in place. Insurance cover reviewed periodically.</li> <li>● Reserves policy in place to maintain strong reserves for emergency.</li> <li>● Awareness and alertness to cyber fraud is achieved by regular reminders and communication.</li> <li>● Prevention advice and measures from experts, insurers and financial service providers is implemented.</li> <li>● Data breaches promptly reported in line with the GDPR policy.</li> </ul>

### Inadequate HR Policies and Practices

Risk and Impact	Actions to mitigate
The success of the Charity is built upon an effective management team committed to achieving its goals. Failure to implement sufficient policies and practices in HR may result in poor hiring decisions, staff turnover or low morale, employment disputes or health and safety issues.	<ul style="list-style-type: none"> <li>● Processes and procedures are in place to attract, develop and retain the skill levels required.</li> <li>● HR Policies and Practices are reviewed by the Talent Subcommittee who report and advise.</li> <li>● Quality of recruitment process reviewed periodically.</li> <li>● Staff induction and on-going training programme.</li> <li>● Performance Management process.</li> </ul>

The Board of Trustees monitors these and all risks areas through the Risk Register at Finance, Audit, Risk and Governance Subcommittee and at two Board meetings per annum.

# Trustees' Report

## Programmes and Accomplishments in Cambodia

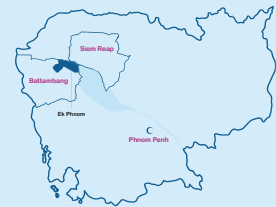
**SeeBeyondBorders Cambodia (SBB Cambodia) runs interconnected programmes in the Battambang District of Ek Phnom. Throughout this reporting period, the situation remained positive, with schools remaining open and children eager to learn. In excess of 3,700 children in 27 schools have benefited directly from the work of SeeBeyondBorders' programmes in Cambodia this year.**

SBB Cambodia's strategy is to strengthen project effectiveness rather than focusing on quantity. It aims to become an expert in implementing quality teaching and learning in primary education. In addition, it is focussed on capacity building in the community and wider education sector in collaboration with the Ministry of Education, Youth and Sport. This will support the creation of sustainable systemic change within the public-school network.

### Quality Teaching Programme

The Quality Teaching programme develops confident and competent communities of

teachers committed to quality teaching and ongoing professional development. Our team works with Cambodian teachers developing best practice teaching methodologies. In order to improve their skills however, teachers need more than just workshops. They need ongoing support to ensure that they are putting their learning into practice. In order to support this, SBB Cambodia trains existing teachers to become mentors, so that they can guide fellow teachers to improve their performance.



Under the Quality Teaching Programme, there are three projects including Literacy, Educational Technology Project and Educational Changemaker Programmes.

### Literacy

The goal of the Literacy Project is to improve the professional knowledge, practice and engagement of teachers teaching literacy. More importantly, it aims to help children reach minimum proficiency levels in literacy, appropriate to their grades. This year, six workshops were conducted, with a focus on peer

### The Literacy Project

In June 2023, the Literacy Inspire event took place at a school in Ek Phnom District. This was attended by over a hundred people to celebrate the achievements of children and congratulate schools on their commitment and dedication to quality education. Joined by grandparents, parents and teachers from five schools, the event was full of smiles, laughter, and pride.

***"The programme is truly impressive and beneficial. Children in this generation have the ability to write descriptively and creatively. The teaching method is very effective; which is why we get to see these great achievements."***

*Family Member of a Literacy Project Student*





mentoring, classroom culture and assessment for learning. Four community meetings also took place, allowing families to learn more about their children’s education, and ask any question they may have. The Literacy Project has been active in Ek Phnom district for five years, with collaboration between the District Office of Education and five primary schools. Results from data collected over the past year, show students within SBB Cambodia’s participating schools, perform twice as well in Literacy. Over 50% of students assessed reached Minimum Proficiency Level in comparison to only 26% in control schools.

Many children in SBB Cambodia’s programmes can read and write effectively and independently through consistent practice and a variety of teaching techniques. Teachers are also supported to use a variety of assessment techniques, to identify different areas of weakness and effectively support individual students to improve.

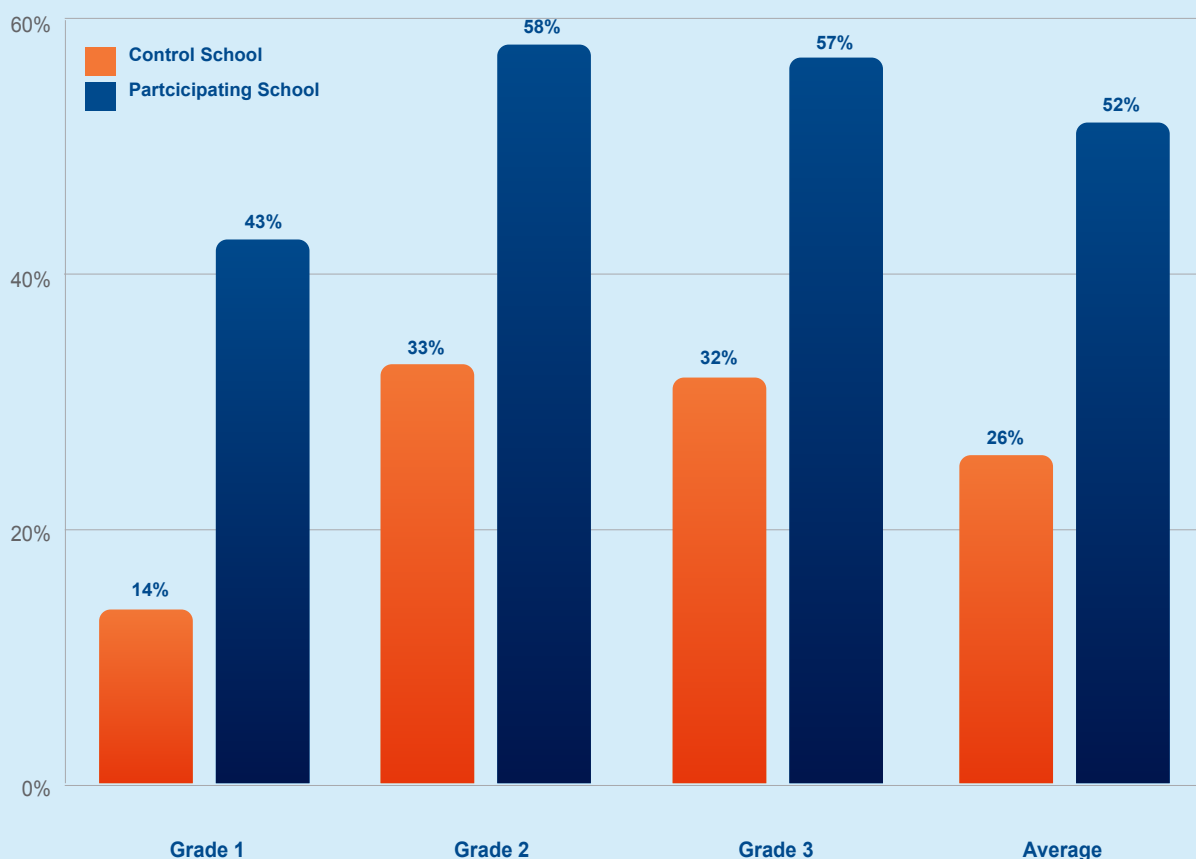
### Educational Technology Project

Two years ago, SBB Cambodia launched its new Educational Technology Project in a rural primary

school in Ek Phnom District. After a successful pilot project, the project has continued to expand, now providing 52 teachers and 27 mentors with access to technology. The project aims to build teaching capacity through the use of educational technology and digital resources. Teachers are provided with a tablet and a range of digital resources and lesson plans which they access through a learning management system called Moodle. Teachers display this content to the children in their class using a portable projector. The use of this technology allows SBB Cambodia to provide better quality, more sustainable and environmentally friendly resources to teachers.

A focus of the Educational Technology Project has been to create a digital resource bank shared between all teachers, which to date holds over 550 digital teaching resources. This allows educational technology to support other SBB Cambodia projects with resources for Literacy, Maths and Mentoring. This includes teaching and assessment resources for both Literacy and Maths, manuals, monitoring, evaluation and assessment forms. Through this, access to teaching materials is quicker and easier, allowing teachers to focus more on student learning than preparing resources.

**MPL Literacy Student Assessment Results 2022**



### Educational Technology Project Extension

In May, ElectricAid reviewed the outcomes of the educational technology pilot project and committed to funding the educational technology project for another two years allowing for further development in existing schools and the expansion into new districts.

This has allowed for the expansion of this project, providing tablets, projectors and resources to a total of 52 teachers. Feedback from teachers, students and the District Office of Education in Ek Phnom has been overwhelmingly positive about this project, and we look forward to expanding this to more schools over the next two years.

**“I’m delighted to have the educational technology project in our schools. It is extremely useful that teachers can deliver lessons using technology. I am very proud that teachers in Ek Phnom are able to use technology effectively. I find it very beneficial for education in Ek Phnom.”**

***Yut Samban, DOE Director, Ek Phnom District***

Throughout this reporting period, thirteen workshops have been delivered to teachers, in addition to continued support and guidance throughout the year. A notable improvement in teacher competency has been observed with 80% of teachers within the project reaching Level 2 - Competent level in educational technology skills. In early 2023, digital resources to teach maths were developed and provided to teachers along with workshops on how to use these effectively. These maths teaching resources are the first of their kind to be developed in Cambodia, and the aim is to find a way of sharing these more widely in the future, impacting teachers across Cambodia.

**“Technology can be a powerful tool for learning, and I am glad to see teachers using it in innovative ways to create a more engaging and interactive learning environment for children.”**

***Lon Borey, Educational Technology Project Manager.***





### Educational Changemaker Programme

Two years ago, SBB Cambodia started its Educational Changemaker Graduate Programme. The programme supports the Changemakers to complete a Masters degree in Education and at the same time complete a training programme with SBB Cambodia. This innovative programme aligns with Sustainable Development Goal 5 Gender Equality. Based in Battambang province, this is a two-year graduate course that enables Cambodian women to develop a toolkit to become future educational leaders. Changemakers passionate about making a difference in education within a supportive community, are given the opportunity to pursue this, within an environment that recognises the intrinsic value of women in leadership. As part of the Changemaker Programme, participants spend time in primary schools in Ek Phnom District, each with a supervising teacher for support. While in classrooms, the Changemakers observe

teaching methodologies and effective classroom management. They then gradually support the teacher more, leading lessons until they are able to independently teach a full week of lessons.

In January 2023, Cohort 1 of the Educational Changemaker Programme completed their 2 year course. All participants successfully graduated, with everyone having accepted positions in education with charitable organisations in Cambodia since then. We look forward to continuing to watch their journey as they strive to make positive change in educational leadership in Cambodia.

**“The participants in Educational Changemakers Cohort 1 have demonstrated incredible transformation in their teaching skills, confidence and critical thinking, particularly in challenging traditional perspectives on women.”**

*Phan Sreyphet, Educational Changemaker Programme Manager*

### A Bright Future Ahead for Graduating Changemakers

After graduating from Cohort 1 of the Educational Changemaker Programme in January this year, Dy Lida made the decision to support SBB Cambodia with her new skills.

Upon graduating, Lida applied for the position of Teaching Development Officer with the organisation. She was accepted, allowing her to continue to impact the same communities she

worked with as a changemaker, from her new role.

***“The Educational Changemaker Graduate Programme encouraged and enabled me to think critically to make a positive impact. I have improved many of my skills and changed the way I think which will allow me to seek more opportunities in the future.”***

*Dy Lida, Changemaker Cohort 1*



In March 2023, Cohort 2 of the Changemaker Programme began, welcoming 10 new aspiring leaders to the course. Over the next two years, they will complete a Master's Degree in Education, attend workshops to develop leadership skills, teaching methodologies and meet with a variety of inspirational Cambodian women. Upon completion of the two-year programme, they are equipped with the skills and knowledge required to develop a successful career in the education sector.

### Systemic Capability

To ensure the sustainability of its interventions, SBB Cambodia is continuing to build its relationship with the Ministry of Education, Youth and Sport services at district, provincial and national levels. It identifies opportunities for collaboration and work with the Ministry providing assistance and support throughout, contributing to the sustainable and systemic development of the Cambodian education system. The importance of supporting Cambodian-led educational change for Cambodian teachers and children cannot be underestimated.

During this reporting period SBB Cambodia met with Ministry leaders in Phnom Penh in December to learn how SBB Cambodia can best shape its programmes to add value in the achievement of the Ministry's reform agenda. In January Chea Vannak Deputy Director of the Primary Education Department visited SBB Cambodia work in schools in Battambang. In April Country Manager Blung Phath met with District Governor of Ek Phnom to discuss future collaborations

### Embedding Mentoring Project

Over the past two years, the Embedding Mentoring Project has been implemented in 27 schools throughout the Ek Phnom District. The project focuses on supporting the District Office of Education (DOE) in Ek Phnom to take ownership of the SBB Cambodia's maths mentoring programme. During this reporting period four workshops were provided, focusing on a variety of maths teaching techniques and how to effectively support teachers in delivering these.

The work on mentoring has been a key focus for SBB Cambodia for a number of years, and has received consistently positive feedback throughout. In the course of the last year, this project reached 1,794 students. Since the project's inception, over 100 teachers have been directly supported by 34 mentors and 14 master mentors. Over the course of a teacher's lifetime this will improve learning for tens of thousands of Cambodian children. Mentoring will continue to be implemented in a different format going forward. The project operated in 27 schools in total.

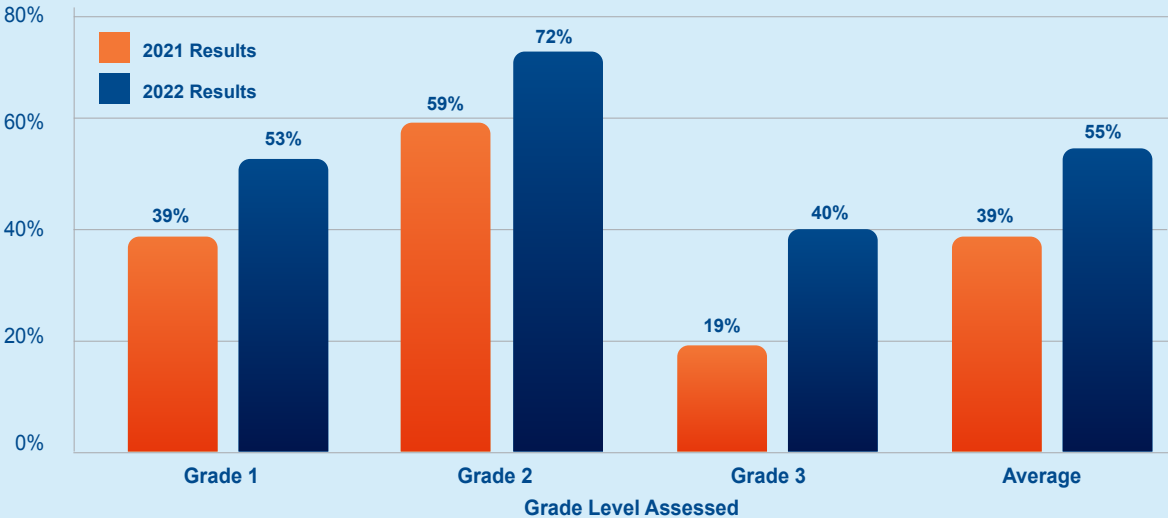
This support system and focus on effective teaching methodologies for maths have significantly improved the quality of student learning. Data collected throughout the period of implementation of the Embedding Mentoring Project in Ek Phnom, shows students make a notable improvement over a single academic year. The table below demonstrates across all Grade levels, the number of students

achieving Minimum Proficiency Levels increases dramatically. On 23 March 2023, the implementation of the Embedding Mentoring Project came to a close.

**Community Engagement**

SBB Cambodia works alongside teachers, families and communities to develop a shared understanding of child well-being and safety, identifying ways to keep children safe and build mutual accountability. Furthermore SBB Cambodia looks to engage parents and grandparents in the education process and to advocate for education. It supports teachers to develop their skill sets for managing large classes, whilst promoting inclusivity and placing child well-being at the centre of the learning process. During this reporting period community meetings were held in March in relevant schools to promote parental engagement in literacy. This was followed by a Literacy Inspires Community Festival in June with parents and grandparents in attendance from 5 schools. Learn more [here](#).

**MPL Maths Student Assessment Results 2021-22**



# Trustees' Report

## Governance and Management

### Reference and administrative details

The charity is registered as a charitable company in Ireland, limited by guarantee, not having a share capital under part 18 of the Companies Act 2014. The company is a registered charity (RCN. 20206034) and was granted charitable status (CHY No. 22778) under section 207 of the Taxes Consolidation Act, 1997). It is governed by its Constitution dated 12 March 2020. Membership is limited to the serving board of trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the charity.

An annual audit is completed each year by Independent Auditors. Our annual report is produced and is displayed on the SBB Ireland website. Copies of the Annual Report, including the financial statements and our Strategic Plan are available on our website or on request from our registered office.

As a charitable company there are no 'beneficial owners' of the entity and therefore the senior managing officials, comprising the trustees and key management were entered into the Register of Beneficial Owners.

The responsibility for overseeing and implementing day to day activities falls to the trustees, and to Olive Cummins, Chief Executive Officer. The Board has agreed a scheme of delegation and reserved functions. Reserved functions include for example strategic planning, staff recruitment and remuneration; delegated functions focus on day to day management, keeping records and systems, reports and returns.

Attendance at AGM, Board and Committee Meeting during the year ended 30 June 2023

	AGM 2023	Board (maximum 11)	Talent (maximum 7)	Finance, Audit, Risk & Governance (maximum 8)	Fundraising (maximum 5)
Catherine Byrne (Chair)*	n/a	n/a			
Maeve Corish	✓	11/11	7/7		5/5
Tom Costello	✓	10/11	3/3	4/5	2/2
Aideen O'Byrne	✓	11/11		7/8	
Marie Moreau	✓	11/11			5/5
Helen Williams	✓	11/11	4/4		
Gemma Daly	✓	11/11		8/8	
Sarakk Rith**	n/a	2/3			

\*appointed 1 July 2023

\*\* appointed 23 March 2023



### The Board and Recruitment

The trustees who served during the year are listed on pages 4 and 5. Board members are appointed for a three-year term and are eligible for reappointment for a further two terms (for a maximum tenure of nine years). A recommendation of a 3-year term, with a maximum of three consecutive terms to be served, was agreed by the board of trustees, and will be proposed for incorporation into the Constitution in the coming year. The board appoints a Chair, Vice Chair and Secretary from its membership. The board met on 11 occasions during the year with strong engagement by members.

The board of trustees is committed to operating best practice standards of governance, accountability and transparency. We use our commitment to compliance with the Charities Governance Code as a barometer of our effectiveness, enabling us to monitor in detail our targets and achievements under each of the six Code Principles – advancing charitable purpose, behaving with integrity, leading people exercising control, working effectively, and transparency and accountability.

An agenda is prepared in advance of each board meeting which covers reporting on all aspects

of the charity's activities since the last meeting, review of ongoing events and future plans. Any decisions that are reserved for the board are made at the meeting, recorded in the minutes and acted on subsequent to the board meeting.

The Talent Subcommittee identifies candidates to fill board vacancies as and when they arise. Candidates are interviewed by the subcommittee and approved by the board. In 2023, the subcommittee led the search for the appointment of a new Chair of the Board and a new Trustee preferably from Cambodia. The Board approved the appointment of Catherine Byrne and Sarakk Rith as Chair and Trustee respectively.

The balance of skills, background and diversity of the trustees contributes to the effective leadership of the charity and the development of the strategy. Currently, the trustee's specialist skills and knowledge include education, strategy and business development, governance, finance and the charity sector. The Board's composition is central to ensuring all Trustees contribute to discussions. The board has agreed plans for processes to build the board in terms of recruitment, succession and transparency, as part of the implementation of commitments under the Governance Code.

## Trustee Induction and Development

Induction is the responsibility of the Chair of the Board in collaboration with the CEO. The training includes a meeting covering the role and aims of the charity, governance structures, core activities, history and successes. Also covered is an introduction as to how the board functions, as well as the role and responsibilities of becoming a member of the board.

A new trustee also receives an induction pack that includes the Constitution, Strategic Plan, minutes and the board pack from previous board meetings, organisational financial procedures and policies and audited financial statements from the previous year.

New trustees are also provided with the Code of Conduct for Board Members on joining the board. The Code of Conduct is signed annually by all trustees. Board members are aware of their responsibilities and their requirement to declare any potential conflict of interest which may affect their ability to undertake their duties to the charity.

The trustees promote a culture of development, learning and innovation to bring the best ideas and skills to the fore and to the benefit of the charity and the delivery of its principal activity. To this end, the trustees are encouraged to develop their skills through professional development and continuous upskilling in key areas of regulation, governance, and best practice relevant to the Charities Governance Code.

We held our annual General Meeting on the 23 March 2023, where the auditor was reappointed and the Annual Report and audited Financial Statements were adopted.

## Board Subcommittees

The Board has established three standing subcommittees covering Finance Audit Risk and Governance (FARG), Talent, and Fundraising. All subcommittees of the Board have written terms of reference setting out their authorities and duties.

The members of each committee as at the date hereof, and the date of their first appointment to the committee, are set out below.

## The Finance, Audit, Risk and Governance Committee (FARG)

The FARG Subcommittee has responsibility to advise the Board on control, risk management, budgeting and monitoring of cash-flow, financial reporting requirements, value for money, procurement, external audit, and governance. The subcommittee is supported by the volunteer Finance Manager Geraldine Barnwell and CEO Olive Cummins. As required under law, the subcommittee has an appropriate blend of governance, financial and industry expertise to enable it to fulfil its duties. Gemma Daly BA.AF., F.C.A, is the Subcommittee Chair. During the year the Board expanded the role of the Subcommittee to include governance and company secretary Tom Costello, joined the subcommittee with responsibility in that role. The subcommittee met 8 times during the year.

## The Talent Subcommittee

The Talent Subcommittee advises the Board on trustee recruitment and succession, including identification of suitable trustee candidates. The subcommittee also advises on the selection and performance management of the CEO. During the year the Board expanded the role of the subcommittee to also include staff recruitment policy and to oversee/manage recruitment processes. The Board Chair is ex-officio Chair of the subcommittee. The committee met 7 times during the year.

## The Fundraising Subcommittee

The Fundraising Subcommittee assists the board in raising funds and is supported by the CEO. Its functions include development and implementation of a fundraising strategy and programme, including maintenance of a list of existing and potential donors, funders and sponsors. The subcommittee met 5 times during the year.

An Education and Development Working Group was also formed to examine and further develop policies in this area and report back to trustees with recommendations for action.

Date of first appointment	Finance, Audit, Risk & Governance	Talent	Fundraising
Catherine Byrne (Chair)		1/7/2023	
Maeve Corish		22/10/2021	3/3/2022
Tom Costello	13/3/2023	22/10/2021	
Aideen O'Byrne	14/7/2022		
Marie Moreau			3/3/2022
Helen Williams		27/2/2023	
Gemma Daly	14/7/2022		





# Trustees' Report

## Financial Review

### Key Financial Performance Indicators

The Statement of Financial Activities and Balance Sheet are set out on pages 41 and 48. With thanks to our partners, individual donors, our staff and volunteers, during the year the charity earned income of €245,286 (2022: €124,908). We raised significant donations from individuals (€50,000), donations from corporate and non-corporate organisations (€112,095) and from individuals including our monthly standing order donation scheme (€37,404). Events including a sponsored walk, Dublin City Marathon and a coffee morning undertaken for the charity raised €20,241. We also received an award of €25,546 under COALESCE funding through the Irish Research Council/Irish Aid to undertake research in Cambodia.

Expenditure for the year was €236,911 (2022: €101,463) of which 65% related to the financing of projects and activities in Cambodia and 11% for a research project in Cambodia. The remaining 24% of expenditure related mainly to personnel and operating costs in Ireland. A more detailed analysis of our expenditure is set out in Note 4 to the financial statements.

We generated a surplus for the year of €8,375 (2022: €23,445) after providing for depreciation of €266 (2022: €111). The charity's funds at the reporting date were €52,864 (2022: €44,489) of which €23,126 (2022: €10,920) are restricted. The trustees are satisfied with the level of reserves retained at the year end.

The Charity does not hold any financial investments. Any funding surplus to current requirements is held in Irish bank accounts and is readily accessible.

At the reporting date, the charity has assets, comprising tangible assets, accrued income and cash reserves, of €228,631 (2022: €49,253) and liabilities of €175,767 (2022: €4,764). The net assets of the charity are €52,864 (2022: €44,489). The charity has cash on hand of €213,241 (2022: €42,132) and no external debt.

The board agrees a budget annually which is reviewed on a monthly basis by management and at each meeting of the board, and variances between budget and actual are discussed.

### Reserves Policy

At 30 of June 2023 the charity held total unrestricted reserves of €29,643. The sole movement in those reserves in the year was the operating deficit of €3,831 reported in the Statement of Financial Activities. The charity holds reserves to mitigate the impact of fluctuations in the timing of its fundraising income and other unexpected events or costs and the purpose of the reserves is to enable the charity to continue to deliver its mission and objectives despite those fluctuations. It is the charity's policy to maintain reserves at a level which equates to approximately six months operational expenditure plus €20,000. This provides sufficient funds to cover management, administration and support costs. The reserve is maintained in a readily realisable form. The reserves threshold is monitored on a regular basis and reviewed annually.

### Post Financial Position Events

On 19 May 2023, the Charity signed a grant agreement with Community Foundation Ireland, on behalf of the Sunflower Foundation, which provides support for SBB Ireland and activities in Cambodian. The commencement date is July 2023. This grant will support the first three years of a 5-year programme designed to enable SBB Ireland to achieve scale as a sustainable and influential Irish NGO promoting and delivering substantial Irish support for early primary education in Cambodia.

There have been no other significant events affecting the charity since the year end which would require adjustment to, or disclosure in this report.

## Going Concern

The charity meets its day-to-day capital requirements through donations received. The trustees have assessed the current financial position, obligations due and funds necessary to maintain operations. At 30 September 2023 the time of approval of the financial statements, the charity was holding an unrestricted bank balance of €129,531 which is considered adequate to cover the local ongoing costs of the charity for the next twelve months. Thus, the trustees have a reasonable expectation that the charity will continue in operation for the foreseeable future and have adopted the going concern concept in the preparation of the financial statements.

## Accounting Records

The trustees have taken measures to ensure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with respect to the keeping of accounting records, the implementation of necessary policies and procedures to record transactions, and the engagement of competent accounting personnel with appropriate expertise and the maintenance of a computerised accounting system. The accounting records of the company are located at the registered office.

## Political Contributions

The charity did not make any political donations in the current year (2022: €Nil).

## Sustainability

We are committed to working in the most environmentally sustainable manner. We provide our information and materials digitally where possible and promote remote collaboration applications such as Zoom and Google Share Drive to reduce travel and carbon emissions.

## Future Developments

We look forward to continuing growth in activities in Ireland and Cambodia resulting from the positive signals about the future support for Cambodian education from Irish Aid and recent success in being awarded substantial levels of core funding from The Sunflower Charitable Foundation through Community Foundation Ireland. At the year-end we were engaged in refreshing our existing 3 year strategy (2023-25) and financial forecasts to reflect this heightened ambition.

## Services provided by SeeBeyondBorders Cambodia

The trustees have not measured the fair value of the other services provided by SBB Cambodia which include Fundraising support, Information Technology support and Marketing supports as the information to support such a fair value exercise is not readily available.

## Auditors

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, PKF O'Connor, Leddy & Holmes Limited have indicated their willingness to continue in office. Statement of disclosure to auditor.

Each person who is a trustee at the time this report is approved, confirms:

- So far as the trustee is aware, there is no relevant audit information of which the charity's auditor are unaware;
- the trustee has taken all steps that he or she ought to have taken as a trustee to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information; and
- This confirmation is given and should be interpreted in accordance with section 330 of Companies Act 2014.

# Trustees' Report

## Trustees Responsibilities Statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees to prepare financial statements for each financial year. The trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued by the Financial Reporting Council, as modified by the Statement of Recommended Practice Accounting and Reporting by Charities (Charities SORP). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity at the financial year end date and of the income or deficit of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies for the charity financial statements and then apply them consistently;
- observe the methods and principles of the FRS102 as modified by the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the trustees Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board



Catherine Byrne  
Trustee



Gemma Daly  
Trustee

Date: 12 October 2023

# Report on the audit of the financial statements

## Opinion

We have audited the financial statements of SeeBeyondBorders Ireland CLG ('the company') for the financial year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and Charities SORP FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Charities SORP FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Trustees' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

## Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

## Respective responsibilities

### Responsibilities of trustees for the financial statements

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



---

Keith Doyle  
for and on behalf of  
PKF O'Connor, Leddy & Holmes Limited  
Statutory Audit Firm  
Century House  
Harold's Cross Road  
Dublin 6W

12 October 2023

# Statement of Financial Activities

(including the Income and Expenditure Account) for the financial year ended 30 June 2023

		Restricted funds 2023	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	Note	€	€	€	€
<b>Income from:</b>					
Donations		83,713	136,027	<b>219,740</b>	124,908
Other - donation for research in Cambodia		25,546	-	<b>25,546</b>	-
<b>Income from Charitable Activities</b>	<b>3</b>	<b>109,259</b>	<b>136,027</b>	<b>245,286</b>	124,908
<b>Expenditure on:</b>					
Charitable activities		70,957	123,137	<b>194,094</b>	85,581
Raising funds		424	16,721	<b>17,145</b>	15,819
Donation for research in Cambodia		25,546	-	<b>25,546</b>	-
Other – bank charge / exchange gain/loss		126	-	<b>126</b>	63
<b>Total expenditure</b>	<b>4</b>	<b>97,053</b>	<b>139,858</b>	<b>236,911</b>	101,463
<b>Net income / (expenditure)</b>		<b>12,206</b>	<b>(3,831)</b>	<b>8,375</b>	23,445
Other recognised gains/losses:		-	-	-	-
<b>Net movement in funds</b>		<b>12,206</b>	<b>(3,831)</b>	<b>8,375</b>	23,445
<b>Reconciliation of funds:</b>					
Total funds brought forward		10,920	33,569	<b>44,489</b>	21,044
Net movement in funds		12,206	(3,831)	<b>8,375</b>	23,445
<b>Total funds carried forward</b>	<b>11</b>	<b>23,126</b>	<b>29,738</b>	<b>52,864</b>	44,489

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

All activities relate to continuing operations.

The notes on pages 41 to 48 form part of these financial statements.



# Balance Sheet

as at 30 June 2023

		Restricted funds 2023	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	Note	€	€	€	€
<b>Non-Current Assets</b>					
Property, plant and equipment	8	-	421	421	687
<b>Current Assets</b>					
Receivables	9	14,754	215	14,969	6,434
Cash and cash equivalents	12	9,124	204,117	213,241	42,132
		23,878	204,332	228,210	48,566
<b>Payables:</b>					
Amounts falling due within one year	10	(752)	(5,015)	(5,767)	(4,764)
Deferred Income	10	-	(170,000)	(170,000)	-
<b>Net Current Assets</b>		23,126	29,317	52,443	43,802
<b>Total Assets less Current Liabilities</b>		23,126	29,738	52,864	44,489
<b>Charity funds</b>					
Restricted Reserves	11	23,126	-	23,126	10,920
Unrestricted Reserves	11	-	29,738	29,738	33,569
<b>Total funds</b>	11	23,126	29,738	52,864	44,489

The company's financial statements have been prepared in accordance with the Financial Reporting Standard 102; the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as modified by the Charities SORP.

The notes on pages 41 to 48 form part of these financial statements

The financial statements were approved and authorised for issue by the trustees on 12 October 2023 and signed on behalf by:



Catherine Byrne  
Trustee



Gemma Daly  
Trustee

# Statement of Changes in Funds

as at 30 June 2023

	Reserves (restricted)	Reserves (unrestricted)	Total
	€	€	€
<b>At 30 June 2021</b>	6,243	14,801	21,044
Income for the financial year	4,677	18,768	23,445
<b>At 30 June 2022</b>	10,920	33,569	44,489
Income for the financial year	12,206	(3,831)	8,375
<b>At 30 June 2023</b>	23,126	29,738	52,864

## Cash Flow Statement

for the financial year ended 30 June 2023

	Note	2023 €	2022 €
<b>Cash flows from operating activities</b>			
Income for the financial year		8,375	23,445
Adjustments for:			
Depreciation	8	266	111
		8,641	23,556
<b>Movements in working capital:</b>			
Movement in receivables		(8,535)	(2,615)
Movement in payables		1,003	3,630
Movement in deferred income		170,000	-
Cash (used in)/generated from operations		171,109	24,571
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant and equipment		-	(798)
<b>Net increase in cash and cash equivalents</b>		171,109	23,773
<b>Cash and cash equivalents at beginning of financial year</b>		42,132	18,359
<b>Cash and cash equivalents at end of financial year</b>	12	213,241	42,132

# Notes to the Financial Statements

for the financial year ended 30 June 2023

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 1.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS102 “the Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) as modified by the Statement of Recommended Practice “Accounting and Reporting by Charities” (second edition – October 2019) and the Companies Act 2014.

The Financial Statements are prepared under the historical cost convention and comply with the financial reporting requirements of the Financial Reporting Council (and promulgated by Chartered Accountants Ireland) as modified by the Statement of Recommended Practice “Accounting and Reporting by Charities” (second edition – October 2019) and the Companies Act 2014.

SeeBeyondBorders Ireland Company Limited by Guarantee meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Euro (€).

### 1.2 Going Concern

In assessing whether the going concern assumption is appropriate, the trustees have taken into account all the available information up to the period of 12 months from the date of this report and approval of the financial statements. After making all necessary enquiries, the trustees have a reasonable expectation the charity has adequate resources to continue in operation existence for the foreseeable future. Therefore these financial statements have been prepared on a going concern basis.

### 1.3 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. Costs relating to such funds are charged against the specific fund.

Designated funds comprise unrestricted funds which have been set aside by the trustees for particular purposes

### 1.4 Income and expenditure policy

#### Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably. Income from Government and other grants, whether ‘capital’ or ‘revenue’ grants are recognised in the Statement of Financial Activities when the company has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be reliably measured. Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service and is deferred if those conditions remain to be fulfilled at the year end.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market;

a corresponding amount is then recognised in expenditure in the period of receipt.

In accordance with the Charities SORP (“FRS 102”), the general donated services are not recognised in the financial statements. The trustees have not measured the fair value of the other services provided by SBB Cambodia which include Fundraising support, Information Technology support and Marketing supports as the information to support such a fair value exercise has not been provided to the charity by SBB Cambodia as it is not readily available.

### **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.

Expenditure on charitable activities includes funds sent to SeeBeyondBorders in Cambodia to further the purposes of the charity.

Costs of raising funds are costs incurred in attracting donation income. These costs comprise the cost of time spent, materials purchased, and events held to fundraise.

Support costs are those costs incurred on functions that assist the work of the charity but do not directly relate to charitable or fundraising activities. Support costs include back-office costs and legal and governance costs which support the running of the charity. These costs are allocated between the cost of raising funds and expenditure on charitable activities on a proportional basis.

All expenditure is inclusive of irrecoverable VAT.

## **1.5 Employee Benefits**

### **Short-term benefits:**

Short-term benefits such as holiday pay are recognised as an expense in the period, and benefits that are accrued at the reporting date are included in the Payables amounts in the Statement of Financial Position.

## **1.6 Property, plant and equipment and depreciation**

Property, plant, and equipment are stated at cost or at valuation, less accumulated depreciation, and impairment losses. The charge to depreciation is calculated to write off the original cost or valuation of property, plant, and equipment, less their estimated residual value, over their expected useful lives as follows:

Computer equipment - 3 years straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of the property, plant and equipment, the depreciation is revised prospectively to reflect the new estimates.

A review for impairment of a fixed asset is carried out if events or changes in circumstance indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

## **1.7 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated reliably. Creditors and provisions are normally measured after allowing for any trade discounts.

Funds already received from donors that do not meet the criteria for recognition as income are shown in deferred income.

## **1.8 Receivables**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

## 2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgements made in the process of preparing the charity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstance. The trustees make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related financial statements.

The trustees believe that there are no estimates or assumptions that had, or are likely to have within the next financial year, a significant risk of causing a material adjustment to the carrying amounts of the assets and liabilities.

## 3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2023	Unrestricted funds 2023	Total funds 2023
	€	€	€
<b>Donations from:</b>			
Major individual donors	-	50,000	50,000
Corporate and non-corporate organisations	65,334	46,761	112,095
Individuals	18,379	19,025	37,404
Events			
Sponsored Walk	-	10,820	10,820
Dublin City Marathon	-	8,301	8,301
Coffee Morning	-	1,120	1,120
	83,713	136,027	219,470
Other - donation for research in Cambodia	25,546	-	25,546
	109,259	136,027	245,286
	2022	2022	2022
	€	€	€
Major individual donors	-	50,000	50,000
Corporate and non-corporate organisations	20,114	20,843	40,957
Individuals	18,866	10,933	29,799
Events – Sponsored Walk	-	4,152	4,152
	38,980	85,928	124,908

SeeBeyondBorders Ireland cgl received an award of €25,546 under COALESCE funding through the Irish Research Council/Irish Aid to undertake research led by the National College of Ireland in collaboration with SBB Cambodia and with both the Department of Policy and PTEC in Cambodia. The charity subsequently transferred the funding to SBB Cambodia for this purpose.

All income derives from continuing activities in the Republic of Ireland.

#### 4. ANALYSIS OF EXPENDITURE

	Restricted funds 2023	Unrestricted funds 2023	Total funds 2023	Total funds 2022
	€	€	€	€
<b>Expenditure on Charitable Activities:</b>				
Donations to SeeBeyondBorders Cambodia	63,457	90,833	154,290	75,972
Cambodian Connect Visit to Ireland	7,500	7,711	15,211	-
Support Costs	-	24,593	24,593	9,609
<b>Total expenditure on Charitable Activities</b>	<b>70,957</b>	<b>123,137</b>	<b>194,094</b>	<b>85,581</b>
<b>Cost of raising funds:</b>				
Fundraising costs	424	4,518	4,942	6,210
Support costs	-	12,203	12,203	9,609
<b>Total Cost of Raising Funds</b>	<b>424</b>	<b>16,721</b>	<b>17,145</b>	<b>15,819</b>
Donation for research in Cambodia (Note 3)	25,546	-	25,546	-
Bank charges	126	-	126	63
<b>Total Expenditure</b>	<b>97,053</b>	<b>139,858</b>	<b>236,911</b>	<b>101,463</b>

Donations are made to SeeBeyondBorders operations in Cambodia to fund education programmes in Cambodia. Support costs (salaries, insurance, bank fees etc) have been directly allocated between charitable activities and fundraising costs where possible and the remainder (€7,875) split 50:50.

#### 5. OPERATING INCOME

	2023	2022
	€	€
<b>Operating income is stated after charging:</b>		
Depreciation of property, plant and equipment		
-Owned (Note 8)	266	111

The auditors' remuneration, inclusive of VAT, amounts to an audit fee for the audit of the financial statements for the year ended 30 June 2023 of €2,345 (2022: €1,500). No other fees were paid to the auditor.

## 6. STAFF COSTS

The average monthly number of persons employed by the charity during the year was as follows:

	2023	2022
	Number	Number
Support Staff	0.5	0.5
	0.5	0.5
<b>Staff costs were as follows:</b>	<b>2023</b>	<b>2022</b>
	€	€
Wages and salaries	24,818	14,044
Employers PRSI	2,743	1,523
	27,561	15,567

The key management personnel of the charity during the financial year comprised the trustees and the Chief Executive Officer. The trustees were not remunerated for their role in the charity. The Chief Executive Officer is paid by the charity.

No employee of the charity received benefits (including employers' PRSI) of more than €70,000 for the year.

### Volunteers

Our regular volunteers are our 8 charity trustees, the members of the Fundraising Subcommittee and our Finance Manager. Occasionally our work is supported by other volunteers who work with us on specific activities. The value of services provided by volunteers has not been included in the financial statements.

## 7. TAXATION

As a result of the company's charitable status, no charge to corporation tax arises.

The charity has recently become eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" to claim income tax refunds arising from donations exceeding €250 per annum from this year forward.

## 8. PROPERTY, PLANT AND EQUIPMENT

	Computer equipment	Total
	€	€
<b>Cost</b>		
At 1 July 2022	798	798
Additions	-	-
At 30 June 2023	798	798
<b>Depreciation</b>		
At 1 July 2022	111	111
Charge for the financial year	266	266
At 30 June 2023	377	377
<b>Carrying amount</b>		
At 30 June 2023	421	421
At 30 June 2022	687	687

## 9. RECEIVABLES

	2023	2022
	€	€
Accrued income	14,969	6,434

## 10. PAYABLES

	2023	2022
	€	€
<b>Amounts falling due within one year</b>		
Due to SeeBeyondBorders Cambodia	121	121
Provision for other liabilities	5,646	4,643
	5,767	4,764
<b>Deferred Income</b>		
Balance at 1 July 2022	-	
Deferred during the year	170,000	
Balance at 30 June 2023	170,000	

Deferred income relates to donor income deferred when it is received as it has not yet met the income recognition criteria under the Charities SORP.



## 11. STATEMENT OF FUNDS

	Restricted funds	Unrestricted funds	Total funds
	€	€	€
Balance at 1 July 2022	10,920	33,569	44,489
Income	109,259	136,027	245,286
Expenditure	(97,053)	(139,858)	(236,911)
Balance at 30 June 2023	23,126	29,738	52,864
Balance at 1 July 2021	6,243	14,801	21,044
Income	38,980	85,928	124,908
Expenditure	(34,303)	(67,160)	(101,463)
Balance at 30 June 2022	10,920	33,569	44,489

## 12. ANALYSIS OF CHANGES IN NET CASH RESERVES

Of the cash reserves held at the reporting date €9,219 (2022: €4,470) are restricted cash reserves held.

	At 1 July 2022	Cash Flows	At 30 June 2023
	€	€	€
Cash and cash equivalents	42,132	171,109	213,241

## 13. COMPANY STATUS

The charity is a company limited by guarantee, incorporated in the Republic of Ireland, with a registered office at 31 Woodlands, Portmarnock, County Dublin and consequently does not have a share capital. The company's registered number is 666381. Each of the members is liable to contribute an amount not exceeding €1 towards the assets of the company in the event of liquidation. The members of the company are the trustees named on pages 3, 4 and 5.

## 14. FINANCIAL COMMITMENTS

The charity has no financial commitments at the reporting date.

## 15. CAPITAL COMMITMENTS

The charity had no capital commitments at the reporting date.

## 16. TRUSTEE AND RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2022: €Nil).

The trustees serve on the board in a voluntary capacity and received no fees or remuneration as required by the provisions of the Charities Act, 2009. During the year no trustee received any remuneration or benefits-in-kind.

During the accounting period the Charity did not have a company credit card and is currently in the process of obtaining one. As a result, a small number of company expenses were paid by two trustees who were, in accordance with the procurement and expense policy of the company, reimbursed. Details of the expenses which were reimbursed to both Trustees are set out below:

During the accounting period one trustee was reimbursed for expenses incurred on behalf of the Charity in respect of (i) the Connect Visit of Cambodian personnel to Ireland, (€14,415), (ii) the development of the Charity website €500, (iii) travel costs of SBB Cambodia staff member studying in Ireland (€1,360), (iv) meetings on behalf of the Charity in Cambodia (€568), catering costs for the sponsored walk (€350), gift to the CEO by the Charity (€502), videos prepared for the Charity (€139) and trustees' entry fees for a conference (€240). During the same period another trustee was reimbursed for payment of an Independent facilitator for a Board Strategy and Evaluation session (€770). (2022: (i) development of the charity's website (€500) and (ii) room rental for interviews for Chief Executive role (€150)).

## 17. EVENTS AFTER END OF REPORTING PERIOD

On 19 May 2023, the Charity signed a grant agreement with Community Foundation Ireland, on behalf of the Sunflower Foundation, which provides support for SBB Ireland and activities in Cambodia. The commencement date is July 2023. This grant will support the first three years of a 5-year programme designed to enable SBB Ireland to achieve scale as a sustainable and influential Irish NGO promoting and delivering substantial Irish support for early primary education in Cambodia.

There have been no other significant events affecting the charity since the year end.

## 19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of trustees on 12 October 2023.



Ní neart go  
cur le chéile



# SeeBeyondBorders

Change begins with education

SeeBeyondBorders Ireland  
31 Woodlands,  
Portmarnock,  
County Dublin,  
Ireland

[www.seebeyondborders.ie](http://www.seebeyondborders.ie)  
[ireland@seebeyondborders.org](mailto:ireland@seebeyondborders.org)  
(+353) 86 375 6554

Registered Charity Number: 20206034  
CRO Number: 666381