



Cambodia Youth for Change

Annual Report 2022-2023

REPORT AND FINANCIAL STATEMENTS

for the year ended 31 July 2023

Charities Number: NIC613651



Cambodia Youth for Change Ltd

ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

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DETAILS

Registered address: Cambodia Youth For Change
34 Knockadoo Road
Cookstown
BT80 9XQ

Trustees for reporting period August 2022 - July 2023:

Sota Sem - Director - Chairperson
Stephanie McCoubrey - Director –Treasurer
Judith Hutchinson - Director - Company Secretary
Jessica Hutchinson - Director
James Gilmore - Director

Appointment of Charity Trustees is by a minimum of two Directors; however, all Directors and wider committee members are consulted to raise any reservations or disputes. As Trustees, we confirm that we have complied with the duty to have regard to the guidance issued under section 4(b) of the Charities Act when exercising any powers or duties to which the guidance is relevant. We have regard to Charity Commission NI public benefit requirement statutory guidance. Stephanie McCoubrey As Director and Trustee of Cambodia Youth For Change.

Compliance with Public Benefit

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Charity's objectives and activities, as well as providing public benefit.

Cambodia Youth For Change Background & Purpose

Cambodia Youth for Change learning centre, a registered school per the Cambodian Ministry of Education, was opened officially in July 2012. The centre is located in Svaykrovann Village Kampong Speu Province, Cambodia.

Cambodia Youth For Change has been established to promote learning and leadership in Cambodia. The direct benefits which flow from this purpose include:

- Access to educational resources including library facilities,
- Computers and educational classes for students in Kampong Speu, Cambodia,
- Opportunities for leadership scholarships for both high school and university level students in Kampong Speu, Cambodia,
- Access to child friendly spaces for children to play and have fun in a safe environment.

Cambodia Youth For Change raises funds, primarily in Northern Ireland, through a Giving Circle, fundraising events and volunteer fundraising to be able to provide these direct benefits to the children of Kampong Speu province.

These benefits are demonstrated through the provision of a school in Kampong Speu, Cambodia, providing educational resources and a safe environment, through the provision of leadership scholarships to high school and university level students from underprivileged backgrounds to support them to remain in education, the provision of educational classes and leadership training opportunities.

The purposes of Cambodia Youth For Change are beneficial to children, young people and the wider Kampong Speu community. The purposes are not harmful to anyone. The beneficiaries are children and young people from Kampong Speu, Cambodia. There is no private benefit flowing from these purposes.

Structure, Governance and Management

Cambodia Youth for Change Ltd is a Registered Charity and is governed by the terms of its constitution, which was adopted by the membership on NI613651/A1351188. Cambodia Youth for Change Ltd is registered with the Charity Commission and is placed on the Northern Ireland register of charities.

The objectives and activities of the Charity are administered by a Management Committee, which shall consist of the three Honorary Officers and not less than two nor more than nine other members. The members are elected at the Annual General Meeting and shall meet not less than two times per term which equates to six times per year.

Appointment of Charity Trustees is by a minimum of two Directors; however, all Directors and wider committee members are consulted to raise any reservations or disputes. As Trustees, we confirm that we have complied with the duty to have regard to the guidance issued under section 4(b) of the Charities Act when exercising any powers or duties to which the guidance is relevant. We have regard to Charity Commission NI public benefit requirement statutory guidance. Stephanie McCoubrey As Director and Trustee of Cambodia Youth For Change.

Funds held as custodian trustee on behalf of others.

The charity holds no funds as custodian trustees on behalf of others.

Approved by the trustees on 22 April 2024 and signed on their behalf by:

Sota Sem

Chair

Stephanie McCoubrey

Treasurer

School/Centre

CYC used the centre as a core space for English classes, peer meetings, study groups and library. The centre has approximately 50-60 students attending these activities each day. Despite the tremendous effort from staff to prepare the class and students to be back the new normal, the impact of the pandemic was noticeable in the education area. Keeping numbers of students in school were especially challenging.



CYC had been teaching actively online and virtual with native English-speaking person as well as prepping students to study the Cambridge English syllabus where are about 10-12 students attended daily. This teaching had kept the student’s momentum rolling and engaging further in their study. The government has also encouraged all public schools to strengthen the quality of teaching and training to strengthen education knowledge and opportunities that was lost during the closedown between 2019-2022. Hence, the public schools added on the extra curriculum required students’ attendance for longer hours.

However, the new curriculum disrupted the students’ routines for other classes that would normally pursue such as English class at CYC, mathematic, chemistry etc. Most mature students including CYC’s (aged 16-18 years of age) had dropped out school and sought employment or started a family during the prolong period of school lockdown.

Variety of CYC’s activities and staff made a great effort reaching to students further afield handing out leaflet with promotional discounts on classes to build up to get them back to school.



Arts & Crafts



Handing out leaflet to encourage new students to come to CYC



Learning with native English speaker



New learning resource & technique

International Volunteer

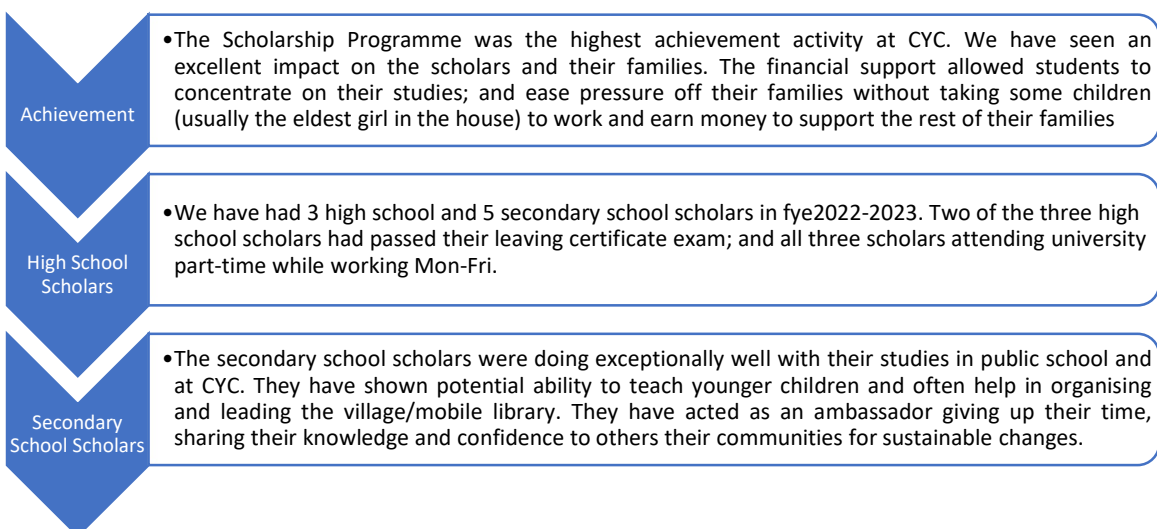
The centre had welcomed 2 volunteers from N.I where they taught the online classes once a week helping the children to focus on their conversation, speaking and listening skills. The students were brought to explore a variety of contexts including world news, cultures, history, and weather in different countries through the Cambridge English online articles & BBC News.

CYC re-opened an in-person volunteer opportunity and welcomed the return of Mr. Martin O'Connor who had previously visited CYC and has been coming back every year to spend two weeks teaching the children at CYC. Whilst it was the hottest time of the year (April, 40°C degree Celsius) to visit, Martin was privilege to celebrate and join Cambodia New Year Festival with water pistols, traditional dances and games.

During foreigner speaker volunteers visit, CYC had seen a trend on the increased number of students attending. As the students thrived the opportunity to practise their English. Therefore, we encouraged more volunteers to visit the centre if they can.



The Scholarship Programme





On weekly basis, the scholars enjoyed running reading clubs, arts & crafts, colouring, drawings as well as making plans for the week ahead. The activities ran at the scholar’s village, teacher’s house or school or meeting area where the children were gathered and had fun games. Through this programme, the scholars have obtained invaluable skills in:

- Planning & organisation: working in peer-support model to discuss and plan the suitable activities, resources and ensure the local authority’s permission to run the activities and parent/guardians and children were informed.
- Facilitation & presentation: the scholars gained from the real life experience through facilitating groups of children for games, drawings, paintings and reading as well as retold stories.
- Confident: through the scholarship programmes and activities, the scholars have shown improvement in their confidence speaking in public and leading groups of younger kids in study groups, litre picking, recycling etc.



Teaching younger kids

Planning day

I report on the accounts of the company for the year ended 31 July 2023.

Respective responsibilities of trustees and examiner

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

- Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- Follow the procedures laid down in the general directions given by the Commission under section 65 (9) (b) of the Charities Act; and,
- State whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65 (9) (b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and,
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

Signed: 

Date: 22 May 2024

Name: Bryan Martin FCA

Weir & Co. Chartered Accountants, 23 High Street, Moneymore, BT45 7PA.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Income</u>					
Income from charitable activities		-	-	-	-
Grants and donations		7,373	-	7,373	11,906
Total income	2	7,373	-	7,373	11,906
<u>Expenditure</u>					
Expenditure on charitable activities	3	10,420	-	10,420	5,807
Total expenditure		10,420	-	10,420	5,807
Net income/(expenditure) and net movement in funds for the year	4	(3,047)	-	(3,047)	6,099
<u>Reconciliation of funds</u>					
Total funds brought forward	4	25,761	-	25,761	19,662
Total funds carried forward		22,714	-	22,714	25,761

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

Cambodia Youth for Change Ltd

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2023

BALANCE SHEET

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets		-	-
Total Fixed Assets		-	-
Current assets			
Cash at bank and in hand		13,110	21,578
Debtors	6	2,604	4,183
Total Current Assets		22,714	25,761
Liabilities			
Creditors: Amounts falling due within one year		-	-
Net Assets		22,714	25,761
The funds of the charity:			
Unrestricted income funds	4	22,714	25,761
Restricted income funds	4	-	-
		22,714	25,761

The notes form part of these accounts.

The financial statements were approved by the trustees on 22 May 2024 and signed on their behalf by:

Sota Sem
Chair

Stephanie McCoubrey
Treasurer

Cambodia Youth for Change Ltd

Notes to the Financial Statements for the year ended 31 July 2023

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 that no restatement of comparative items was required.

(b) Income

Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities when received/receivable. Revenue grants are credited to the Statement of Financial Activities in accordance with the terms of the grant. Donations are included in the Statement of Financial Activities when receivable.

(c) Resources expended

Support costs in furtherance of the objectives of the charity

This represents all expenditure directly attributable to charitable causes.

Management and Administration

This includes all expenditure not directly allocated above. Overhead costs have been attributed to the management and administration of the charity.

(d) Funds Structure

The charity have various types of funds for which it is responsible and which require separate disclosure. These are as follows:

Restricted funds

Income receivable is earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

Unrestricted funds

Funds which are expendable at the discretion of the company in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from charitable activities:	-	-	-	-
Total income from charitable activities	-	-	-	-
Grants & Donations:				
Donations from giving circle	3,045	-	3,045	9,458
Bank interest	158	-	158	9
Gift aid claims	2,573	-	2,573	589
Student contributions	1,597	-	1,597	1,850
Total grants & donations	7,373	-	7,373	11,906
Total income	7,373	-	7,373	11,906

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Expenditure on Charitable Activities:				
	8,674	-	8,674	5,260
Wages				
Electricity	84	-	84	83
Water	46	-	46	-
Air conditioner	748	-	748	-
Office expenses	352	-	352	464
Currency exchange	134	-	134	-
Telephone & internet	90	-	90	-
Bank charges & just giving fees	292	-	292	-
Total	10,420	-	10,420	5,807

4. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

Balance August 2022 £	1	Incoming resources £	Resources expended £	Funds July 2023 £	31

General fund	25,761	7,373	(10,420)	22,714
Total	25,761	7,373	(10,420)	22,714

Analysis of movements in restricted funds

	Balance August 2022 £	1 Incoming resources £	Resources expended £	Funds 31 July 2023 £
Restricted income fund	-	-	-	-
Total	-	-	-	-

5. DEBTORS

	2023 £	2022 £
Prepayments	2,604	4,183
	2,604	4,183