

**I report on the accounts of the company for the year ended 31 July 2024.**

**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 2025

Name: Bryan Martin FCA

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

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 July 2024

## STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2024 £</b>	Total 2023 £
<b><u>Income</u></b>					
Income from charitable activities		-	-	-	-
Grants and donations		4,771	-	<b>4,771</b>	7,373
<b>Total income</b>	<b>2</b>	<b>4,771</b>	<b>-</b>	<b>4,771</b>	<b>7,373</b>
<b><u>Expenditure</u></b>					
Expenditure on charitable activities	<b>3</b>	8,360	-	<b>8,360</b>	10,420
<b>Total expenditure</b>		<b>8,360</b>	<b>-</b>	<b>8,360</b>	<b>10,420</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	<b>4</b>	<b>(3,589)</b>	<b>-</b>	<b>(3,589)</b>	<b>(3,047)</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward	<b>4</b>	22,714	-	<b>22,714</b>	25,761
<b>Total funds carried forward</b>		<b>19,125</b>	<b>-</b>	<b>19,125</b>	<b>22,714</b>

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 2024

BALANCE SHEET

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Total Fixed Assets</b>		-	-
<b>Current assets</b>			
Cash at bank and in hand		<b>13,921</b>	13,110
Debtors	5	<b>5,204</b>	2,604
<b>Total Current Assets</b>		<b>19,125</b>	22,714
<b>Liabilities</b>			
Creditors: Amounts falling due within one year		-	-
<b>Net Assets</b>		<b>19,125</b>	22,714
<b>The funds of the charity:</b>			
Unrestricted income funds	4	<b>19,125</b>	22,714
Restricted income funds	4	-	-
		<b>19,125</b>	22,714

The notes form part of these accounts.

The financial statements were approved by the trustees on 22 April 2025 and signed on their behalf by:

\_\_\_\_\_  
James Gilmore  
Chair

\_\_\_\_\_  
Stephanie McCoubrey  
Treasurer

## **Cambodia Youth for Change Ltd**

### **Notes to the Financial Statements for the year ended 31 July 2024**

#### **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 £	<b>Total 2024 £</b>	Total 2023 £
Income from charitable activities:	-	-	-	-
<b>Total income from charitable activities</b>	-	-	-	-
Grants & Donations:				
Donations from giving circle	2,019	-	<b>2,019</b>	3,045
Bank interest	319	-	<b>319</b>	158
Gift aid claims	761	-	<b>761</b>	2,573
Student contributions	1,672	-	<b>1,672</b>	1,597
<b>Total grants &amp; donations</b>	<b>4,771</b>	-	<b>4,771</b>	<b>7,373</b>
<b>Total income</b>	<b>4,771</b>	-	<b>4,771</b>	<b>7,373</b>

### 3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	<b>Total 2024 £</b>	Total 2023 £
<b>Expenditure on Charitable Activities:</b>				
	5,898	-	<b>5,898</b>	8,674
Wages				
Electricity	131	-	<b>131</b>	84
Water	46	-	<b>46</b>	46-
Office expenses	1,547	-	<b>1,547</b>	748
Currency exchange	353	-	<b>353</b>	352
Telephone & internet	70	-	<b>70</b>	134
Bank charges & just giving fees	315	-	<b>315</b>	90
<b>Total</b>	<b>8,360</b>	-	<b>8,360</b>	<b>10,420</b>

### 4. ANALYSIS OF CHARITABLE FUNDS

#### Analysis of movements in unrestricted funds

Balance August 2023 £	1	Incoming resources £	Resources expended £	Funds 31 July 2024 £

General fund	22,714	4,771	(8,360)	19,125
<b>Total</b>	<b>22,714</b>	<b>4,771</b>	<b>(8,360)</b>	<b>19,125</b>

**Analysis of movements in restricted funds**

	Balance August 2023 £	1 Incoming resources £	Resources expended £	Funds 31 July 2024 £
Restricted income fund	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**5. DEBTORS**

	<b>2024</b> £	2023 £
Prepayments	<b>5,204</b>	2,604
	<b>5,204</b>	2,604