

Mobile Education Partnerships

(A company limited by guarantee)



REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2023

Company Number 05664251

Charity Number 1115837

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For year ended 31 March 2023

Contents	Page
Trustees Annual Report	1 – 12
Independent Examiners Report	13
Statement of Financial Activities (Including income and expenditure account)	14
Balance Sheet	15
Notes to the financial statements	16 - 24

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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 2019).

1. Chair's Report

This year, we are pleased to report that after two years of closure, MEP has been able to resume some of its face-to-face work, particularly the work on the Thai Burma border. Members of the UK team were able to visit Mae Sot and help local staff set up a small teacher training programme within the migrant schools. We were also able to offer Cambridge English with a native speaker to those teachers on the programme and to the NGO colleagues with whom we work.

The refugee camp at Mae La is not yet open but we hope to develop some online work there. Sadly, we have not been able to go back into Burma as the military coup, staged there in February 2021, has made things very difficult. Our Burmese manager in Mon State is trying to maintain a small teacher training initiative among rural schools, but new legislation from the military and constant harassment makes this risky.

The team at home have also been busy. All the different projects of MEP have to be managed and supervised by our programme manager and the finances and fundraising for it all have become more and more of a challenge. Nevertheless, we have had a good response from some of our regular donors such as the BFSS, and from our individual donors, and we want to say a big thank you to them. The big fundraising event last year was the Great North Run and our runners, including our Patron Will Millard, managed to raise over £9,000 (including an element of gift aid received) which is a wonderful achievement and very much appreciated.

In fact, it is thanks to everyone who works so hard to make sure that Mobile Education Partnerships can keep doing this much needed work in areas that have suffered so much. We are very grateful to all our supporters and volunteers and certainly we could not do it without you.

Thank you for your support

Jo Burton
(Chair of Trustees)

2. Objectives and Activities

2.1. Objectives

Mobile Education Partnership is a specialist educational charity working in communities affected by war, poverty and neglect. It was built from scratch by practising teachers and is dedicated to providing high quality professional support at 'grassroots' level based on teacher partnerships which bring together the best of East and West.

MEP works within a range of social, cultural and educational contexts.

Since 2011 MEP has been directly involved in the training of almost 2000 teachers, produced textbooks now used by up to 18,000 refugee children and in partnership with Harrow International School, Bangkok, has taken over 500 teachers through Cambridge exams. It has strong links with Cambridge University and has developed a sustainable, transferrable model of teacher training using mobile units of local trainers. MEP has developed several models of teacher training which are transferrable across a range of social and educational contexts

2.2. Project Types:

2.2.1. Cambridge Certificates

A number of projects allow local teachers, some with no recognised qualifications, to gain an internationally recognised Cambridge certificate. These are highly valued as they offer the prospect of better life chances for many teachers.

2.2.2. Cambridge Plus

This is the charities 'Flagship' project over three phases. The project aims to establish local teams trained to deliver Cambridge KET and teacher training. Attendance at the Cambridge classes allows exposure to new techniques and therefore creates 'buy-in' from local teachers and prospective trainers. In this way a sustainable local programme is established, and MEP can refocus its attention elsewhere.

3. The Context

3.1. Military Coup and Resistance

In the 12 months covered by this report the situation inside Myanmar has deteriorated. Resistance to the 2021 military coup has spread throughout the country. This takes the form of civil disobedience and armed insurrection. Civil disobedience takes a number of forms, refusal of parents to send their children to schools teaching the 'military' curriculum, refusal by citizens to pay their electricity bills which has government revenue collection, and sporadic strikes by workers. The armed resistance is carried out by People's Defence Forces (PDFs) in the ethnic Burman divisions and by EAOs (Ethnic Armed Organisations) in the ethnic states. One major problem facing the armed resistance is a lack of central coordination. However, there are reports that the Burmese armed forces (the Tatmadaw) are overstretched and are

MOBILE EDUCATION PARTNERSHIPS

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For year ended 31 March 2023

now resorting more and more to the use of air strikes. This is having a serious effect on the civilian population who are caught up in aerial bombardments.

Although the fighting is concentrated mainly in the rural areas, there is tension in Burma's main cities such as Yangon and Mandalay where urban PDFs are operating.

The unstable situation has also led to many international companies pulling out of Burma or refusing to invest.

The Burmese people are paying the price of the deteriorating situation with a steep rise in the cost of living, an increasing crime in the cities and the growth of a black-market economy. There has also been a growth in what is generally called the 'crony economy' i.e. the military directly benefiting its wealthy supporters with contracts.

ASEAN, the UN and the broader international community have made very limited efforts to 'normalise' the situation in Myanmar and at the time of writing the figure who could unite the country, Aung San Suu Kyi, remains under arrest.

3.2. Education

Education has continued to suffer under the military junta which has attempted to control the curriculum in accordance with their views. The result is that many parents have refused to send their children to government schools and are looking for alternative forms of education. The opposition in exile, the NUG (National Unity Government) provides some online courses and MEP has been following the same model over the period of this report. Another alternative is for children to attend monastic schools which operate outside of direct government control. However, monastic schools are finding the influx of new pupils difficult as they lack the resources, including trained staff, to deal with such a rise in numbers. MEP will address this situation in 2023-24.

4. Main Activities Undertaken

In spite of the military coup and effects of Covid, MEP have run four very successful projects in three different areas during 2022/23:

4.1. Kachin State: two projects offering teacher-training and Cambridge English in Myitkyina and Maija Yang.

4.1.1. Myitkyina project: This was a 6-month online project providing training for serving teachers working at Mother Tongue schools near to Myitkyina. This area is controlled by the Burmese military and so movement is very restricted. The programme was delivered by a team two UK teachers and two local Kachin trainers working together with all sessions being delivered online. The team planned the course together, with the two UK teachers leading the English Language course and the Kachin trainers delivering the Teaching Skills course in mother tongue. The Cambridge English course was run at 2 levels with 7 teachers entered for the Cambridge KEY (A2 level) exam and 10 teachers entered for the

MOBILE EDUCATION PARTNERSHIPS

(A company limited by guarantee)

TRUSTEES ANNUAL REPORT

For year ended 31 March 2023

Cambridge PET (B1 level) exam. Every teacher achieved a CEFR level, with 94% achieving at or above their expected level.

4.1.2. Maija Yang: This 6-month project was run in an area controlled by the Kachin Independence Army. MEP's two local Kachin trainers managed the project working from a Teacher Training Institute in Maija Yang. A UK teacher joined them online to deliver the Cambridge English language while all Teaching Skills workshops were delivered in mother tongue. Logistically, this was one of the most challenging projects MEP has delivered, however 14 teachers were entered for an online Cambridge KEY exam with 93% achieving at or above the expected level.

4.2 Mae Sot: Teacher-training and Cambridge English for forced migrant teachers. This was the first face-to-face project MEP had been able to run since Covid-19 and the military coup in Myanmar. Although it was challenging to re-establish the programme in Mae Sot after two years away, MEP were blessed to have two excellent local trainers and an overseas English language teacher who was a returning volunteer. The programme was delivered very successfully in spite of increased security risks and 13 teachers were entered for Cambridge KEY exams.

4.3 Mon State: Online teaching for out-of-school children and teacher-training. The political situation makes working inside Myanmar is very difficult and this project had to be conducted online. Five MEP trainers delivered online classes across the curriculum to children who were unable to attend Government schools and MEP's lead trainer provided teacher-training for teachers dismissed by the military. This project has provided learning opportunities for students whose families are not willing for them to access or not able to attend a formal classroom environment due to the unstable political situation.

As a result, students have received high quality learning situations outside of mainstream schools and been given the opportunity to participate in classes regardless of their geographic location providing they had a computer and internet connection. Students have been able to access their school core subjects in safety from their home in a far more affordable way. Additionally, all course materials were available online, thus creating an environmentally friendly, paperless learning environment.

5. Future Plans

5.1. Monastic schools:

There is a growing resistance to the military intervention into education with many parents seeing this as a way for the military to influence the younger generation. Many parents are trying to find alternative forms of education for their children: one such is the monastic education system.

The monastic system predates the current system by many hundreds of years ensuring a continuity of Buddhist values which are central to Burmese culture and identity.

In addition, monastic schools also teach a broad range of subjects to be found in more secular curricula.

The influx of children into monastic schools has brought about a great strain on the monastic system as the system currently does not have the resources, human or materials, to deal with such a radical expansion of its services. In this case major international donors working through the Myanmar Education Consortium (MEC) has provided funds for the expansion of the monastic system. MEP intends to work in partnership with other organisations funded through the MEC to support the development of the monastic system. In this case MEP will work with 12 schools in the Mawlamyine area, Mon State and 20 in the Ayerawady Delta to provide teacher training in a range of subjects and specialised Cambridge English courses for teachers leading to internationally accredited certificates. To create a sustainable training system within the monastic schools, MEP will train up cohorts of Advanced Skills Teachers (ASTs) to provide further training in their schools for incoming staff. The project requires MEP to operate two mobile training teams, one in Mon State and the other in the Delta. The project is scheduled to continue for two years.

As current circumstances are extremely difficult due to the close scrutiny by the military of any organisation based outside of Myanmar, MEP has registered as an independent business inside Myanmar working in accordance with Myanmar systems of accountability.

5.2. Mae Sot:

MEP have begun the process of registering as a Thai Foundation. This will put our work on more secure footing and allow MEP to provide greater security for the trainers and teachers we work alongside. It is hoped this will be completed by April 2024.

The project recently completed is the first year of a three-year plan. The overall sustainable aim of this project is to create a team of 6 local teachers as Teacher Trainers, providing them with a stable and valued role in this fragile environment. By the end of the project 6 trainers will be in place; 60 new and inexperienced teachers will have received teacher-training, in-class mentoring and completed Cambridge English qualifications; 1,400 children will have benefitted from improved quality of teaching and learning. Following the conclusion of this project, the team of trainers will stay in place and continue to practice as part of a consortium of local agencies, co-ordinated by the Migrant Educational Coordination Centre.

6. Maintaining Partnerships

6.1. MEP Patron:

MEP has continued to enjoy strong support from our patron, Will Millard, BBC documentary maker and expedition leader, whose goodwill and enthusiasm have been particularly valuable during these difficult times.

6.2. Internships and Volunteers

Despite the limitations of the situation MEP has continued to provide opportunities for interns and in 22-23. University students from Durham and elsewhere remain an excellent source of keen young interns wanting to follow careers in the aid sector. They have provided significant support for increasing MEP's presence on social media and have also taken on fundraising responsibilities. Further to this we have enjoyed the support of a volunteer fundraising advisor with extensive experience.

7. The Team

7.1. UK Management:

Bob Anderson	Executive Director
Rob Gordon	Programme Manager
Ann Pearce	Finance Manager

7.2. Fundraising and Communications:

Paul Sztumpf	Fundraising co-ordinator
Kate Mannering	Trusts and Foundations
Elise Webber	Newsletter & Comms
Nicola McQuilikin	Fundraising Advisor
Beth Pollard	Fundraising volunteer
Sophia Massam	Social Media Intern
Katrina Miller	Durham University and Palatinate contact

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For year ended 31 March 2023

8. Reference and administrative details of the charity, its trustees and advisors

Charity name	Mobile Education Partnerships	
Registered Charity Number	1115837	
Operational address	16 The Green Hett Village Durham DH6 5LX	
Trustees	Josephine Ann Burton Ernest Graham McNeil Paul Michael Stumpf Christopher Crick	Chair Secretary Trustee Treasurer
Independent Examiner	Martin Robinson Manor Farm House Tredington Tewkesbury GL20 7BP	
Bankers	Co-Operative Bank	

9. Structure, Governance and Management

Governing documents

Mobile education Partnerships was registered as a charitable incorporated organisation 16 August 2006, number 1115837

Appointment of Trustees

Trustees are appointed and can serve more than one term. Anyone interested in becoming a new trustee is encouraged to attend trustee meetings before applying for any vacant positions.

Organisation

The Trustees meet each month and deal with the administration of the charity encompassing the strategic vision, financial accountability and risk management.

Risk Management

The Trustees conduct an annual review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

10. Financial Review

Mobile Education Partnership is primarily funded by grants and contracts. The total income for the year was £49,360 (2022: £30,381). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The Statement of Financial Activities for the year ended 31 March 2023, shows a surplus across all funds of £11,085 (2022: £4,581).

The Balance Sheet at 31 March 2023 shows total funds carried forward of £59,787 (2022: £70,871) of which there is a surplus of £21,875 on restricted funds (2022 £40,929).

Reserves policy

Mobile Education Partnership trustees are confident that the charity is a going concern for the next 18 month. The reserves are £59,787. MEP keeps sufficient reserves to enable the charity to keep its existing projects going at a reduced service level for 12 months.

This is in order to keep core project teams functioning during funding gaps or security problems in the country of operation.

The amount of reserves for this purpose has been set at £15,000; this amount will be reviewed every two years or at request of the treasurer.

The reserves can only be used for the expressed purpose and only with the agreement of the board.

11. Public Benefit Statement

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. The trustees have also reviewed the charitable purposes, and the external environment, to make sure the Charity is still relevant and needed. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For year ended 31 March 2023

Mobile Education Partnership is a specialist educational charity working in communities affected by war, poverty and neglect. It was built from scratch by practising teachers and is dedicated to providing high quality professional support at 'grassroots' level based on teacher partnerships which bring together the best of East and West.

MEP works within a range of social, cultural and educational contexts.

Since 2011 MEP has been directly involved in the training of over 2000 teachers, produced textbooks now used by up to 18,000 refugee children and in partnership with Harrow International School, Bangkok, has taken more than 500 teachers through Cambridge exams.

It has strong links with Cambridge University and has developed a sustainable, transferrable model of teacher training using mobile units of local trainers. MEP has developed several models of teacher training which are transferrable across a range of social and educational contexts.

Things have been very difficult during the twelve months covered by this report. Initially it was almost impossible to see a clear way ahead. The combination of the pandemic followed by the military coup has had an impact on many projects in Burma, including ours.

In 2022, based on its experience in the previous year, MEP continued to develop a series of online, hybrid and face-to-face projects using Western trainers and local Burmese teams.

The brief of MEP is to work with disadvantaged communities and communities which feel pushed to the edge, and this is most definitely what MEP has been doing during 2022/23.

MEP has complied with our duty to have due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

12. Related Party

The following is the detail of the related party transactions in the reporting period: I Barrass donated £5000 restricted funds in the year. (2022: I Barrass £5,000 restricted donation to support the project in Mon State, Myanmar)

13. Insurance

The charity's insurance policy does not cover or provide trustee indemnity cover.

14. Statement of Trustee Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The charity trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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

Approved by the Trustees on 30/09/23 and signed on their behalf by:



Christopher Crick
(Treasurer)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
For year ended 31 March 2023

I report on the financial statements of Mobile Education Partnerships for the year ended 31 March 2023, which are set out on pages 14 to 26.

- Responsibilities of Trustees and Examiner

The accounts are prepared by the MEP Charity's Trustees.

Having referenced the appropriate legislation within the Charities Act 2011 they have concluded that in accordance with Section 144 that there is a requirement for the accounts to be subject to an independent examination rather than an 'Audit'. I concur with this assessment.

- Basis of Independent Examiners statement

I have therefore examined the accounts with reference to Section 145 of the Charities Act and Directions given by the Charities Commission. I have independently examined the accounts as presented, and, along with the Finance Manager reviewed them in conjunction with the accounting records kept by the Charity.

Any exceptional, one off or unusual items included within the accounts have been examined, discussed with the Finance Manager, and brought to the attention of the Trustees if necessary.

My examination of the accounts does not fulfil all aspects required within a full 'audit' and as such no opinion is given as to whether the accounts therefore represent a 'True and Fair' view.

- Independent Examiner's Statement

- I can attest that NO matters of any materiality have been found,
- There were NO exceptional, one off or unusual items that required being brought to the attention of the Trustees.
- The requirements of S386 Companies Act relating to accounting records were complied with AND accounts as examined DO match such records.
- S396 CA 2006 is also complied with (excepting the True & Fair view which is excluded if an independent examination is undertaken).
- Charities SORP FRS 102 has also been complied with in preparation of the accounts.

The Trustees have also made provision to ensure as far as possible that future 'on-going' operations are financially catered for and Reserve funds have been set up.

I have come across no other matters in connection with the examination to which attention needs to be drawn in this report.

Martin Robinson
Manor Farmhouse Tredington GL20 7BP



26th September 2023

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
For year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<u>Income from:</u>					
Donations & Legacies	5	12,022		12,022	13,626
Charitable activities		-		-	
Grants & contracts	6	-	29,229	29,229	10,563
Other trading activities	7	8,108		8,108	6,191
Investments	8	-		-	
	Total Income	20,130	29,229	49,360	30,381
<u>Expenditure on:</u>					
Raising funds	9	3,136	2,000	5,136	1,750
Charitable activities					
Operation of the charity	10	11,663	44,416	56,079	24,048
Other trading activities	11	26	(796)	(770)	1
	Total expenditure	14,825	45,620	60,445	25,799
	Net income (expenditure)	5,305	(16,390)	(11,085)	4,581
Transfer between funds	20	2,666	(2,666)	-	-
	Net movement offunds	7,971	(19,056)	(11,085)	4,581
<u>Reconciliation of funds</u>					
Total Funds Brought Forward		29,942	40,929	70,871	66,288
	Total funds carried forward	37,913	21,874	59,787	70,871

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form an integral part of these accounts.

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

BALANCE SHEET
For year ended 31 March 2023

		£	Total 2023 £	£	Total 2022 £
Current Assets					
Debtors & Prepayments	17	2,817		4,052	
Cash at bank and in hand	18	60,283		68,427	
	Total current assets	63,100		72,479	
Creditors: amounts falling due within on year	19	(3,313)		(1,607)	
	Net current assets		59,787		70,872
	Total current assets less current liabilities		59,787		70,872
	Total net assets or liabilities		59,787		70,872
Funds of the charity					
Unrestricted Income funds			34,721		29,942
Designated			3,191		
Restricted income funds			21,875		40,929
	Total funds		59,787		70,872

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with s476 of the Companies Act 2006.

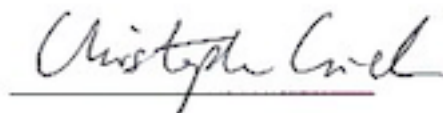
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 18 to 28 form an integral part of these accounts.

These financial statements were approved by the Board on:

Signed on behalf of the Trustees:



Christopher Crick
(Treasurer)

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows

2. Basis of Accounting

2.1. Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s).

Mobile Education Partnerships meets the definition of a public benefit entity under FRS 102.

2.2. Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £37,912 restricted funds of £21,875 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Due to the COVID-19 pandemic, it has put many strains on all businesses. It should be noted that the charity is still able to meet its obligations to fulfilling its contracts with funders, who have been flexible about the timescale for delivery.

3. Income

3.1. Recognition of Income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2. Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3. Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4. Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5. Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7. Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable

3.8. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects

4. Expenditure and liabilities

4.1. Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

4.2. Charitable activities

Expenditure on charitable activities includes the costs of educational work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3. Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4. Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5. Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6. Provision for Liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For year ended 31 March 2023

Analysis of Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
5 Donations & legacies				
Donations	6,512	485	6,997	4,696
Gift Aid	3,952	-	3,952	2,931
Isabel Barrass & Evan Compton	-	5,000	5,000	6,000
iPac	1,557	-	1,557	-
Harrow International School Bangkok	-	2,836	2,836	-
	12,022	8,321	20,343	13,626
6 Charitable activities				
<u>Income from Grants</u>				
500 Reasons	-	500	500	-
Cuckoo Hill Trust	-	500	500	-
Cheruby Trust	-	2,000	2,000	4,000
The Carmeela & Pinatelli Trust	-	2,500	2,500	-
Allan & Nesta	-	4,532	4,532	-
BFSS	-	8,876	8,876	6,263
Harapan	-	-	-	300
Robert Leech Foundation	-	2,000	2,000	-
	-	20,908	20,908	10,563
	12,022	29,229	41,251	24,189
7 Other Trading Activities				
	8,108	-	8,108	6,191
Fundraising	8,108	-	8,108	6,191
8 Income from investments				
Bank Interest	-	-	-	-

Income was £49,360 (2022: £30,381) of which £20,130 was unrestricted or designated (2022: £15,575) and £29,229 was restricted (2022: £14,805)

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For year ended 31 March 2023

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
9				
<i>Raising funds</i>				
Incurred seeking funds	3,136	2,000	5,136	1,750
	3,136	2,000	5,136	1,750
10				
<i>Charitable activities</i>				
<u>Direct costs</u>				
Staff costs	4,330	26,952	31,282	15,036
Staff travel	2,114	5,002	7,116	330
Project expenses	-	7,158	7,158	1,579
<u>Support costs</u>				
Office costs	1,362	2,582	3,945	2,377
Telephone & Internet	412	-	412	362
Vehicle costs	-	-	-	-
Donations	-	-	-	-
Bank fees	413	67	481	384
Insurance	1,020	1,500	2,520	2,520
Professional fees	1,012	1,155	2,166	740
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,000	-	1,000	720
	14,799	44,416	56,080	24,048
11				
<i>Other trading activities</i>				
Loss on Exchange	26	(796)	(770)	1
	26	(796)	(770)	1

Expenditure on charitable activities was £59,215 (2022:£25,799) of which £16,809 was unrestricted or designated (2022: £12,942) and £44,416 was restricted (2022: £12,857).

	2023 £	2022 £
12		
Fees for examination of the accounts		
Independent examiner's fees for reporting on the accounts	1000	720

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

TRUSTEES ANNUAL REPORT
For year ended 31 March 2023

13 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Stipend paid	<u>8,712</u>	<u>7,650</u>
	8,712	7,650

All staff are volunteers and give their time for free with some receiving a small stipend in the year. None are employed with Mobile Education Partnership.

No employee received remuneration above £60,000 (2021: nil).

The key management personnel of the charity, comprise the trustees and the Program Manager. The total employee benefits of the key management personnel of the charity were £3,490. (2022: Program Director £1,890).

14 Staff numbers

Detailed in the above note, all staff are volunteers and are not employed with Mobile Education Partnership.

The average monthly head count was 18 (2022: 18) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employees work Charitable activities	<u>4.8</u>	<u>3.0</u>

15. Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period I Barrass donated a restricted amount of £5,000 to support the project in Mon State, Myanmar. (2022: I Barrass donated £5,000 restricted amount to support the project in Mon State, Myanmar).

16. Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

NOTES TO THE FINANCIAL STATEMENTS
For year ended 31 March 2023

17 Debtors and prepayments (receivable within 1 year)	2023	2022
	£	£
Gift aid and donations	1,002	303
Trade debtors	-	910
Prepayments	1,816	2,839
	2,817	4,052
18 Cash at bank and in hand	2023	2022
	£	£
Cash at bank and in hand	60,283	68,427
	60,283	68,427
19 Creditors and accruals (payable within one year)	2023	2022
	£	£
Trade creditors	-	39
Accruals	3,313	1,569
	3,313	1,608

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For year ended 31 March 2023

20 **Analysis of charitable funds**
Analysis of movement in unrestricted funds
Year ended 31 March 2023

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted funds	29,941	20,130	14,825	2,666	37,912
Designated Funds					-
Totals	29,941	20,130	14,825	2,666	37,912

Year Ended 31 March 2022

	Fund Balances Bought Forward	Incoming Resouces	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted funds	27,478	15,576	(12,942)	(171)	29,941
Designated					
Totals	27,478	15,576	(12,942)	(171)	29,941

Purpose of unrestricted funds

General unrestricted fund
Designated funds

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For year ended 31 March 2023

20 Analysis of charitable funds (continued)
Analysis of movement in restricted funds
Year ended 31 March 2023

Restricted Funds	Project Allocation	Dept. No.	Fund Balances	Incoming Resources	Designated Funds	Resources Expended	Transfers	Fund Balances
			Brought Forward					Carried Forward
			£	£	£	£	£	£
Van Neste	Mae Sot	20	3,726	-	-	(3,726)	-	-
Austin Bailey	Mae Sot	20	750	-	-	(750)	-	-
Evan Cornish	Mae Sot	20	8,300	-	-	(8,300)	-	-
Harrow	Mae Sot	20	893	2,836	-	(3,468)	-	261
500 Reasons	Mae Sot	20	250	500	-	(534)	-	216
Graham McNeil	Mae Sot	20	-	120	-	(120)	-	-
Allan & Nesta	Mae Sot	20	-	4,532	-	-	-	4,532
Cheruby Trust	Mae Sot	20	-	2,000	-	-	-	2,000
Carmeela & Pignatelli Trust	Mae Sot	20	-	2,500	-	-	-	2,500
Cuckoo Hill	Mae Sot	20	-	500	-	-	-	500
Mae Sot FB Fundraiser from dept 40	Mae Sot	20	-	-	-	(242)	242	-
	Adj	20	-	-	-	-	429	429
BFSS	MYT	30	5,400	8,876	-	(13,453)	(640)	183
Accrual not accounted for 2022	MYT	30	-	-	-	-	-	-
Evan Compton	MYT	30/31	1,000	-	-	(1,000)	-	-
Souter Trust	Mon	40	467	-	-	(467)	-	-
Harapan	Mon	40	300	-	-	(300)	-	-
Gilchrist	Mon	40	-	-	-	-	-	-
Casey Trust	Mon	40	-	-	-	-	(40)	(40)
Isabel Barrass	Mon	40	5,000	-	-	(5,000)	-	0
Cheruby Trust	Mon	40	159	-	-	(159)	-	-
Small Funds for Mon Project	Mon	40	413	365	-	(536)	(242)	0
Mae Sot FB Fundraiser inc. above	Mon	40	-	-	-	(171)	-	(171)
Robert Leech Foundation	Mon	40	-	2,000	-	(2,000)	-	-
Isabel Barrass	Mon	40	-	5,000	-	(3,394)	-	1,606
	Adj	40	-	-	-	-	(429)	(429)
The FORE	Fundraising	10	1,986	-	-	(2,000)	(1,986)	(2,000)
Isabel Barrass	Social Enterprise	99	12,285	-	-	-	-	12,285
Totals			40,929	29,229	0	(45,620)	(2,666)	21,876

Year Ended 31 March 2022

Restricted Funds	Project Allocation	Dept. No.	Fund Balances	Incoming Resources	Designated Funds	Resources Expended	Transfers	Fund Balances
			Brought Forward					Carried Forward
			£	£	£	£	£	£
Van Neste	Mae La	20	3,726	-	-	0	-	3,726
Austin Bailey	Mae La	20	750	-	-	0	-	750
Evan Cornish	Mae La	20	8,300	-	-	0	-	8,300
Harrow	Mae La	20	1,040	-	-	(147)	-	893
500 Reasons	Mae La	20	250	-	-	-	-	250
BFSS	MYT	30	4,723	6,263	-	(5,586)	-	5,400
Souter Trust	Mon	31	3,000	-	-	(2,533)	-	467
Harapan	Mon	31	-	300	-	-	-	300
Gilchrist	Mon	31	1,750	-	-	(1,750)	-	-
Casey Trust	Mon	31	1,000	-	-	(1,000)	-	-
Evan Compton	Kachin	30	-	1,000	-	-	-	1,000
Cheruby Trust	Mon	31	-	2,000	-	(1,841)	-	159
The FORE	Fundraising	-	1,986	-	-	-	-	1,986
Small Funds for Mon Project	Mon	-	-	242	-	-	171	413
Isabel Barrass	Mon	31	-	5,000	-	-	-	5,000
Isabel Barrass	Social Enterprise	99	12,285	-	-	-	-	12,285
Totals			38,810	14,805	0	(12,857)	171	40,929

MOBILE EDUCATION PARTNERSHIPS
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For year ended 31 March 2023

20 Analysis of charitable funds (continued)

Purpose of Restricted Funds

Van Neste	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Austin Bailey	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Evan Cornish	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Harrow	To provide teacher training and Cambridge English course in Mae Sot, Thailand
500 Reasons	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Graham McNeil	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Allan & Nesta	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Cheruby Trust	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Carmeela & Pignatelli Trust	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Cuckoo Hill	To provide teacher training and Cambridge English course in Mae Sot, Thailand
Mae Sot FB Fundraiser from dept 40	To provide teacher training and Cambridge English course in Mae Sot, Thailand
BFSS	To provide teacher training and Cambridge English courses in Kachin State, Myanmar.
Accrual not accounted for 2022	To provide teacher training and Cambridge English courses in Kachin State, Myanmar.
Evan Compton	To provide teacher training and Cambridge English courses in Kachin State, Myanmar.
Souter Trust	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Harapan	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Gilchrist	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Casey Trust	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Isabel Barrass	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Cheruby Trust	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Small Funds for Mon Project	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Mae Sot FB Fundraiser inc. above	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
Robert Leech Foundation	To provide teacher training and Cambridge English course in Mawlamyne, Mon State, Myanmar
The FORE	To cover staff costs
Isabel Barrass	To support new Social Enterprise Cambridge English Course and examination centre in Mawlamyne, Myanmar.

Transfer between funds

		Amount
		£
Transfer of funds from Mon to Mae Sot	Correction of allocation in 2022 accopunts	(242)
Transfer of funds from Mon to Mae Sot	Correction of allocation in 2022 accopunts	242
Mae Sot & Mon	Correction of excluded accruals in 2022 account	(680)
Movement of (The FORE) from unrestricted to restrict	Correction of excluded adjustment in 2022 account	(1,986)
		<u>(2,666)</u>

21 Capital Commitments

	Amount
	£
As at March 2023 the charity had no capital commitme	0
	<u>0</u>

