

# 2023



**Tekkatho Foundation**

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## TRUSTEES REPORT & ACCOUNTS

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# TEKKATHO FOUNDATION: AT A GLANCE

## WHAT WE DO

The Foundation uses digital technologies to support educational change across Myanmar. We build and deliver free, self-contained digital libraries of educational resources that the current generation of students and school children can use right away.

Our Tekkatho MyLibraries are designed for teachers and learners in Myanmar and work even in places with no internet or phone signal. Each MyLibrary capsule is packed with thousands of exciting educational resources, the best of the web adapted for offline environments. These include the Myanmar national curriculum materials as well as complete teacher training courses, video lessons, interactive games, and practical vocational training resources on agriculture, entrepreneurship, construction, healthcare, workplace and digital skills.

***Our mission is to advance the education, particularly but not exclusively, of the people of Myanmar (Burma), including by:***

- (a) providing digital libraries and other education infrastructure in areas of limited or no internet connectivity;***
- (b) promoting exchanges, teaching placements and research partnerships between educational institutions and international partners.***

Our local hosting model means that people can dependably access the eTekkatho library content at high speed from within the school or library building even when connectivity is poor. In this way, we provide young people with fast and easy access to a wealth of learning opportunities in schools, colleges, community libraries and refugee camps across Myanmar.

Today's students, who will play such a key role in the economic, social and political future of Myanmar, often struggle to gain a relevant education in institutions that lack the tools they need to deliver a strong learning environment. Our projects deliver quick, effective solutions to this problem.

We believe that improved access to resources in education will transform minds and opportunities, powering society and enabling more fulfilling lives. We aim to strengthen education across the whole country so young people can benefit from the opportunities digital technologies bring wherever they study and whatever the political future may hold.



## TRUSTEES REPORT: IMPACT & ACTIVITIES

*For the year ended 30 September 2023*

### KEEPING THE DOOR OF EDUCATION OPEN

The military coup of February 2021 has had profound and devastating effects on the ordinary people of Myanmar. The military's nationwide crackdown on dissent has intensified the conflict, spreading fighting between the military and armed opposition groups across most of the country. The UN estimates the number of people in humanitarian need has risen to 18.6 million, with the education and health systems near collapse. More than 1.8 million people have been displaced from their homes because of the coup.

Myanmar's youth and children are bearing the brunt of this crisis. Conflict, displacement and economic hardships have severely disrupted education. According to recent reports, barely a fifth of eligible students are now enrolled at high-school level and hundreds of schools have been destroyed in the conflict. With the state education system in crisis, and a generation of children at risk of losing their education, new community-led education initiatives are urgently needed.

The immediate response of the Tekkatho Foundation was to set up new learning spaces and strengthen teacher training initiatives in the border regions to keep the door of education open.



*Education Coordinator Ma Khon Mai runs teacher training sessions at Ningshawng Social Institute*

## TRAINING NEW TEACHERS, BUILDING LIFE SKILLS FOR VOCATIONAL LEARNERS

We have been working with Monde par la Main (Give a Hand) to improve educational opportunities for young people living in border states. Under the Virtual Classrooms Myanmar project, we implemented learning hubs in off-grid communities in Kachin State and Kayin State. At the heart of the hub is the MyLibrary, a self-contained, portable digital library that works without the need for an internet connection packed with thousands of educational resources for students of all ages.

In Kachin, we implemented the MyLibrary at Ningshawng Social Institute (NSi), in Palana, Kachin State. NSi provides further education to the local community, many of whom are refugees (Internally Displaced People) fleeing conflict elsewhere in Myanmar. The institute runs an active teacher training programme and vocational training courses. The MyLibrary at NSi contains teacher training resources, plus hundreds of vocational training resources on agriculture, entrepreneurship, healthcare, workplace and digital skills.

There is an urgent need to train new teachers to work in refugee camps, community centres and non-formal schools. Every MyLibrary contains the fantastic bilingual Yaung Zin Competency-Based Teacher Training Programme, designed to promote child centred learning at primary level. For older students, MyLibrary provides the Mote Oo teacher training materials on lesson planning, assessment and classroom management in secondary education. Additionally, MyLibrary hosts teacher training resources for post-secondary schools and adult education programmes from Thabyay Education Network's Curriculum Project. These resources are specifically designed for teacher training in learning centres run by and for refugees, migrant workers and other marginalised groups.

NSi offers existing community teachers the opportunity to build their professional development skills, and an 8-month Diploma in Teacher Education for new teachers. In the reporting year, 51 teachers from primary, secondary, and high schools across Kachin—including Myitkyina, Laiza, Mai Ja Yang, Bhamo, Putao, Hpakan, Danai, Waimaw, and Sadung—participated in the continuing professional development program. Additionally, 24 new teachers graduated from the Diploma in Teacher Education program. As part of our work to support the development of non-government adult education initiatives in border regions, the Tekkatho Foundation provides the MyLibrary and weekly training sessions.



*Business management vocational training at NSi*

Ma Khon Mai, our Education Officer in Kachin runs training courses and reading challenges as part of the NSi core programmes. Since the start of the Virtual Classrooms Myanmar project, almost 2,000 people from all over Kachin have taken part in regular training, learning English, science, teacher training and business management, or just reading for fun with the Tekkatho MyLibrary.

## EDUCATION EVERYWHERE

In Kayin, we set up a MyLibrary at Maw Paw Khoet community centre in the Dawna Hills. The centre acts as an educational hub for the surrounding villages, supporting around 400 primary and secondary school children in their education. The people here are majority Karen with a large migratory community.







*School children explore MyLibrary at Maw Paw Khoet.*

Our Education Coordinator in Kayin, Zayar Aung, set up a reading program at the centre and took the MyLibrary on tour to local schools. He reported that the most popular resources are the British Council resources for learning English, and the physics, chemistry and mathematics videos from Khan Academy. Younger children love the local language storybooks from Third Story Project.

In early 2023, escalating conflict in the region made it too dangerous for Zayar Aung to travel from Hpa-an to the centre in person. We are very grateful to Teacher Poe from Maw Paw Khoet for stepping in to run the learning hub and extend its reach even further through school visits and discussions groups.

Teacher Poe reports that *“students have been worried and challenged about their current education during uncertain times, especially between high school and foundation level, and value the extended extra curriculum to go for their future.”*

Additionally, around 200 adult learners use the library each month for independent study.



*Education Coordinator Zayar Aung at Maw Paw Khoet*

*Virtual Classrooms Myanmar was project managed from Mandalay by our Head of IT, May Thet Khine Nyein.*



## FUTURE LIBRARIES

In September 2023, we launched two new initiatives. Raise a Hand is a new project funded by Monde par la Main which will set up new eLibraries at two off-grid locations in rural Kachin. Ready to Learn will build on the 2021 pilot scheme in Chin State with an expanded learning centre in Cikha and a new learning hub in Putao.



*Middle school students at the learning centre in Cikha*



*Teacher training at NSi*

IMPACT IN NUMBERS

SKILL BUILDING  
VOCATIONAL  
LEARNERS

2,569

We ran **51** training events during the reporting year, directly reaching **2,569** vocational learners at Tekkatho partner institutions.

IMPACT  
TEACHER TRAINING

75

In the reporting year, **24** new teachers gained their Diploma in Teacher Education and a further **51** teachers completed continued professional development programmes using the Tekkatho MyLibrary at NSi.

REACH  
DIGITAL LIBRAIRIES

76

In total, we now have **76** digital libraries operating in Myanmar, a Tekkatho Foundation digital library in every state. Locations include colleges, schools, IDP camps and community libraries.

*Our work this year has been made possible by grants from Monde par la Main, and the generosity of many individual donors. We are hugely grateful for their kindness and support.*



# TRUSTEES REPORT: GOVERNANCE STATEMENTS

*For the year ended 30 September 2023*

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Account 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).

## ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives, and activities each year to ensure they benefit the groups of people we are set up to help. This review looks at what we have achieved and the outcomes of our work over the 12-month period 1 October 2022 to 30 September 2023.

When reviewing our aims and objectives and in planning our future activities, we have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of education. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

## GOVERNING DOCUMENT

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## RECRUITMENT AND APPOINTMENT OF NEW TRUSTEES

The power of appointment and removal of trustees is vested in the existing trustees. Approved by order of the board of trustees on 16 June 2024 and signed on its behalf by:



**CELIA RUSSELL - TRUSTEE**

### ADMINISTRATIVE DETAILS

Registered Company Number: 09200061 (England and Wales)

Registered Charity Number: 1160640

Registered Address: Holyoake House, Hanover Street, Manchester,  
M60 0AS

Company Secretary: S Noble

Email: [contact@tekkatho.foundation](mailto:contact@tekkatho.foundation)

Website: [www.tekkatho.foundation](http://www.tekkatho.foundation)

Bankers: The Co-operative Bank, P.O. Box 250, Skelmersdale,  
Merseyside, WN8 6WT



## BOARD OF TRUSTEES



**DR CELIA RUSSELL**

***Chair of Trustees***

Celia teaches mathematics in the UK. She has a longstanding interest in how digital technologies can be used to advance education in developing regions. She previously worked for Jisc and the University of Manchester building digital infrastructures for the higher education community.



**MAY THA-HLA**

***Trustee***

May Tha-Hla is a co-founder and trustee of Helping the Burmese Delta. She has extensive experience in running practical projects that bring about change on the ground and over the years her work has helped improve the life chances of tens of thousands of people in Myanmar.



**DAN COLLISON**

***Trustee***

Dan is Chief Executive Officer of Farm Africa and has over 20 years' experience as an international development professional. He previously worked with Save the Children as Director of Programmes Myanmar, working all over the country implementing programmes to improve children's access to basic health, nutrition and education.



**ED NASH**

***Trustee***

Ed is a history and politics teacher working in Berkshire. He previously worked for the Universities of Oxford, Edinburgh and UCL in international relations and communications roles, and prior to that as a journalist in the UK and China. He holds an MA from the University of St Andrews and an MSc in Comparative Public Policy from the University of Edinburgh.



**DR KHIN MAR MAR KYI**

***Trustee***

Khin Mar Mar Kyi is a documentary filmmaker and anthropologist specialising in issues of gender equality, sustainable development and peace.



## TRIBUTE TO PAUL MURPHY (1980- 2023)

Our friend, co-founder and trustee Paul Murphy passed away in March 2023. Paul was passionate about science, loved technology and believed in the transforming power of education as a passport to dignity and independence of thought. He will be very much missed.

Paul joined the University of Manchester in 2008, where he teamed up with Celia Russell and Yin Min Tun to start the first eTekkatho project. Paul developed the original technologies that powered eTekkatho and founded the Tekkatho Foundation in 2013. He travelled across Myanmar the same year, setting up our very first digital libraries at Mandalay University, Yangon University, Dagon University, Myitkyina University, UDE in Yangon and the Myanmar Environment Institute.



In 2012 Paul joined Co-operatives UK where he was Head of Digital for the next eight years, a hugely valued and popular member of Co-operatives UK's Management Team. In 2014, our new Head of IT, May Thet Khine Nyein joined Paul in Manchester for her initial training. In 2020, he moved on again to pursue a PhD in AI, Machine Learning and Advanced Computing at Cardiff University.

Throughout all this time, Paul was an active Tekkatho Foundation Trustee, joining the regular weekly team meetings and leading on the technical strategy and governance of the Foundation. He returned to Myanmar over the years, setting up new libraries in Chin State, Kayin State, Shan State and Kayah State. He was part of every decision, and thanks to Paul's inventiveness and determination, there are Tekkatho libraries in every state and region of Myanmar.

Paul died on March 19 2023 aged 42, after being diagnosed with lymphoma in 2021. He had joined his last Tekkatho team meeting just a few weeks before. With his usual diligence and care, Paul took steps to hand over his role to ensure the work of the Tekkatho Foundation will continue.

Ten years ago, Paul drafted our guiding mission to improve access to education in Myanmar, irrespective of where people live, their ethnicity or faith. We remain committed to his principles of keeping the door of education open to all.

**“ကျွန်မတို့ eTekkatho အဖွဲ့လို့ ပြောလိုက်ရင် Paul ကို မြင်မိကြမယ် ထင်ပါတယ်။”**



*These pictures show Paul in Loikaw, one of his favourite places in Myanmar.*



Paul treated everyone he met with the same kindness and courtesy. Our friend MKG in Chin State writes, ***“There are few people like Paul who stands for the right cause, irrespective of the community, tribes, geography or social groups, but only for justice.”***

# FINANCIAL REPORT: INDEPENDENT EXAMINERS REPORT

*For the year ended 30 September 2023*

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

## RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

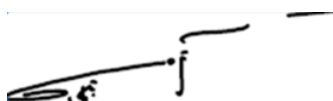
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

## INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**May Thu Thu Zaw, CFA, FCCA**

CFA Registration No: 9685288

ACCA Registration No: 2088410

Address: Flat 5, 28 Cavendish Road, Bournemouth, BH1 1RG

17<sup>th</sup> June 2024

## FINANCIAL REPORT: STATEMENT OF THE TRUSTEES RESPONSIBILITIES

*For the year ended 30 September 2023*

The trustees (who are also the directors of Tekkatho Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



## FINANCIAL REPORT: STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2023

		Notes	Unrestricted fund (£)	Restricted fund (£)	2023 Total funds (£)	2022 Total funds (£)
Income from	Donations and legacies	3	2,129	11,267	13,396	15,321
	Charitable activities: Digital libraries	4	-	-	-	85
	<b>Total Income</b>		<b>2,129</b>	<b>11,267</b>	<b>13,396</b>	<b>15,406</b>
Expenditure on	Charitable activities: Digital libraries	5	3,910	7,299	11,209	25,945
	<b>Total Expenditure</b>		<b>3,910</b>	<b>7,299</b>	<b>11,209</b>	<b>25,945</b>
<b>NET INCOME/EXPENDITURE</b>		<b>7</b>	<b>(1,781)</b>	<b>3,968</b>	<b>2,187</b>	<b>(10,539)</b>
Transfer between funds			10,523	(2,172)	8,351	-
<b>NET MOVEMENT IN FUNDS</b>			<b>8,742</b>	<b>1,796</b>	<b>10,538</b>	<b>(10,539)</b>
Reconciliation of Funds	Total funds brought forward		(6,317)	13,889	7,572	18,112
<b>TOTAL FUNDS CARRIED FORWARD</b>			<b>2,425</b>	<b>15,685</b>	<b>18,110</b>	<b>7,573</b>

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

The notes form part of these financial statements

# FINANCIAL REPORT: BALANCE SHEET

For the year ended 30 September 2023

		Notes	2023 (£)	2022 (£)
Fixed Assets	Tangible Assets	11	4,362	4,362
	<b>Total fixed assets</b>		<b>4,362</b>	<b>4,362</b>

Current assets	Debtors	12	-	-
	Cash at bank and in hand	13	14,125	12,835
	<b>Total current assets</b>		<b>14,125</b>	<b>12,835</b>

Liabilities	Creditors: amounts falling due in less than one year	14	(377)	(9,625)
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<b>NET CURRENT ASSETS</b>			<b>13,748</b>	<b>3,210</b>
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>18,110</b>	<b>7,572</b>
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<b>NET ASSETS</b>			<b>18,110</b>	<b>7,572</b>
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<b>FUNDS</b>	Restricted income funds	15	15,685	13,889
	Unrestricted income funds	16	2,425	(6,317)

<b>TOTAL FUNDS</b>			<b>18,110</b>	<b>7,572</b>
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For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes form part of these accounts.

Approved by the trustees on 20<sup>th</sup> June 2024 and signed on their behalf by:

C Russell – Trustee 

## FINANCIAL REPORT: STATEMENT OF CASH FLOWS

*For the year ended 30 September 2023*

	Notes	2023 (£)	2022 (£)
<b>CASH PROVIDED/(USED IN) OPERATING ACTIVITIES</b>	<b>18</b>	<b>(7,061)</b>	<b>(9,265)</b>
Cash flows from investing activities:			
Proceeds from sales of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
<b>CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents in the year		1,290	(9,265)
Cash and cash equivalents at the beginning of the year		12,835	22,100
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<b>14,125</b>	<b>12,835</b>

# FINANCIAL REPORT: NOTES TO THE FINANCIAL STATEMENTS

*For the year ended 30 September 2023*

## 1. ACCOUNTING POLICIES

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

### **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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Tekkatho Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

### **PREPARATION OF THE ACCOUNTS ON A GOING CONCERN BASIS**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **RESERVES**

The charity aims to hold 3-months of operational expenditure in reserve. We consider reserves to be that part of our income funds that are freely available for operating purposes not subject to commitments, planned expenditure and spending limits. We do not include endowment funds, restricted funds or designated funds in our reserves.



## **INCOME**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

## **DONATED SERVICES AND FACILITIES**

Donated professional services and donated facilities are recognised as income 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 by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

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.

## **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.

## **FUND ACCOUNTING**

Unrestricted funds are available to spend on activities that further any of the purposes of 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 being undertaken by the charity.

## **EXPENDITURE AND IRRECOVERABLE VAT**

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

## **TANGIBLE FIXED ASSETS**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives.

## **DEBTORS**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

## **CASH AT BANK AND IN HAND**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## **CREDITORS AND PROVISIONS**

Creditors and provisions are recognised where the charity has a present obligation resulting 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## FOREIGN CURRENCIES

Transactions entered into in currencies other than sterling are included in the accounts after conversion at the bank rate in force on the date.

## 2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on [page 11](#).

3. INCOME FROM DONATIONS AND LEGACIES		Unrestricted (£)	Restricted (£)	Total (£)
CURRENT REPORTING PERIOD	Donations	2,129	11,267	13,396
	<b>Total</b>	<b>2,129</b>	<b>11,267</b>	<b>13,396</b>
PREVIOUS REPORTING PERIOD	Donations	776	-	776
	<b>Total</b>	<b>776</b>	<b>-</b>	<b>776</b>

4. INCOME FROM CHARITABLE ACTIVITIES		Unrestricted (£)	Restricted (£)	Total (£)
CURRENT REPORTING PERIOD	Open University	-	-	-
	Norwegian Refugee Council	-	-	-
	Miscellaneous	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
PREVIOUS REPORTING PERIOD	Learning Equality	-	-	-
	Miscellaneous	85	-	85
	Norwegian Refugee Council	-	-	-
	<b>Total</b>	<b>85</b>	<b>-</b>	<b>85</b>

## 5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

		Total 2023 (£)	Total 2022 (£)
CURRENT REPORTING PERIOD	Staff and consultants	7,142	21,149
	Digital library equipment	-	-
	Travel expenses	1,214	-
	Other expenses	795	102
	Governance costs (see note 6)	-	-
	Support costs (see note 6)	2,058	4,694
	<b>Total</b>	<b>11,209</b>	<b>25,945</b>
	Restricted expenditure	7,299	11,708
	Unrestricted expenditure	3,910	14,237
	<b>Total</b>	<b>11,209</b>	<b>25,945</b>

## 6. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

		Support (£)	Governance (£)	Total (£)
CURRENT REPORTING PERIOD	Administration costs	678	-	678
	Equipment	-	-	-
	Accountancy services	1,380	-	1,380
	<b>Total</b>	<b>2,058</b>	-	<b>2,058</b>
PREVIOUS REPORTING PERIOD	Administration costs	2,769	-	2,769
	Equipment	1,925	-	1,925
	Accountancy services	-	-	-
	<b>Total</b>	<b>4,694</b>	-	<b>4,694</b>

## 7. NET INCOME/EXPENDITURE FROM THE YEAR

*This is stated after charging/(crediting):*

	2023 (£)	2022 (£)
Depreciation	0	0
Independent examiner's fee		
Independent examination	0	0
Accountancy	0	0



## 8. STAFF COSTS

The total employee benefits of the key management personnel of the charity were £nil (2022: £nil).

## 9. TRUSTEE REMUNERATIONS AND EXPENSES, AND RELATED PARTY TRANSACTIONS

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

## 10. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11. FIXED ASSETS: TANGIBLE ASSETS		Library equipment (£)	Total (£)
COST	At 1 October 2022	4,362	4,362
	Additions	-	-
	Disposals	-	-
	At 30 September 2023	4,362	4,362
DEPRECIATION	At 1 October 2022	-	-
	Additions	-	-
	Disposals	-	-
	At 30 September 2023	-	-
NET BOOK VALUE	At 30 September 2023	4,362	4,362
	At 30 September 2022	4,362	4,362

<b>12. DEBTORS</b>	<b>2023 (£)</b>	<b>2022 (£)</b>
Other debtors	-	-
<b>Total</b>	-	-

<b>13. CASH AT BANK AND IN HAND</b>	<b>2023 (£)</b>	<b>2022 (£)</b>
Cash at bank and on hand	14,125	12,835
<b>Total</b>	<b>14,125</b>	<b>12,835</b>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023 (£)</b>	<b>2022 (£)</b>
Other creditors and accruals	377	9,625
<b>Total</b>	<b>377</b>	<b>9,625</b>

<b>15. ANALYSIS OF MOVEMENTS IN RESTRICTED FUNDS</b>		<i>Balance at 1 October (£)</i>	<i>Income (£)</i>	<i>Expenditure (£)</i>	<i>Transfer (£)</i>	<i>Balance at 30 September (£)</i>
<b>CURRENT REPORTING PERIOD</b>	Learning Equality	11,053	-	-	(2,172)	8,881
	Sir Halley Stewart	1,575	-	(2,098)	-	(523)
	Monde Par La Main (Virtual Classrooms Myanmar)	1,261	4,122	(4,991)	-	392
	Monde Par La Main (Raise a Hand)	-	7,145	(210)	-	6,935
	<b>Total</b>	<b>13,889</b>	<b>11,267</b>	<b>(7,299)</b>	<b>(2,172)</b>	<b>15,685</b>
	Learning Equality	11,053	-	-	-	11,053
	Sir Halley Stewart	-	5,000	(3,425)	-	1,575
	Monde Par La Main (Virtual Classrooms Myanmar)	-	9,545	(8,284)	-	1,261
	<b>Total</b>	<b>11,053</b>	<b>14,545</b>	<b>(11,709)</b>	-	<b>13,889</b>

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund</i>
Learning Equality	Issued by Learning Equality Inc under their Kolibri grants programme, this was originally a two year grant, starting in November 2018, intended to support the purchase of hardware for 10 new digital library locations. The project was suspended in February 2020, with the agreement of Learning Equality, due to COVID-19 restrictions and the 2021 coup in Myanmar.
Sir Halley Stewart	Issued by Sir Halley Stewart Trust. Initially a one year grant running 1 October 2021 to 30 Sept 2022 of £5000 for Ready to Learn pilot project. Second grant awarded for two-year project running 18 Sept 2023 to 17 Sept 2025 of £40,000 for the main Ready to Learn project.
Monde Par La Main	Monde par la Main (Give a Hand) fund two projects. The first project, Virtual Classrooms Myanmar, was funded for Jan 2022-Dec 2022 with a grant of CAD\$16,000. This was renewed at CAD\$7,000 for Jan 2023 to Dec 2023. The second project, Raise a Hand, is a one year project starting 18 Sept 2023. The budget for Raise a Hand is CAD\$25,000.

#### 16. ANALYSIS OF MOVEMENT IN UNRESTRICTED FUNDS

		<i>Balance at 1 October (£)</i>	<i>Income (£)</i>	<i>Expenditure (£)</i>	<i>Transfer (£)</i>	<i>Balance at 30 September (£)</i>
<b>CURRENT REPORTING PERIOD</b>	General fund	(6,317)	2,129	(3,910)	10,523	2,425
	<b>Total</b>	<b>(6,317)</b>	<b>2,129</b>	<b>(3,910)</b>	<b>10,523</b>	<b>2,425</b>
<b>PREVIOUS REPORTING PERIOD</b>	General fund	7,060	861	(14,238)	-	(6,317)
	<b>Total</b>	<b>7,060</b>	<b>861</b>	<b>(14,238)</b>	<b>-</b>	<b>(6,317)</b>

<i>Name of restricted fund</i>	<i>Description, nature and purposes of the fund</i>
General fund	The free reserves after allowing for all designated funds

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS		<i>General fund (£)</i>	<i>Designated funds (£)</i>	<i>Restricted funds (£)</i>	<i>Total (£)</i>
CURRENT REPORTING PERIOD	Tangible fixed assets	4,362	-	-	4,362
	Net current assets/(liabilities)	(1,937)	-	15,685	13,748
	<b>Total</b>	<b>2,425</b>	<b>-</b>	<b>15,685</b>	<b>18,110</b>
PREVIOUS REPORTING PERIOD	Tangible fixed assets	4,362	-	-	4,362
	Net current assets/(liabilities)	(10,679)	-	13,889	3,210
	<b>Total</b>	<b>(6,317)</b>	<b>-</b>	<b>13,889</b>	<b>7,572</b>

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		<i>2023 (£)</i>	<i>2022 (£)</i>
NET INCOME/EXPENDITURE FOR THE YEAR ADJUSTMENTS FOR:		<b>2,187</b>	<b>(10,540)</b>
Decrease/(increase) in debtors		-	-
Increase/(decrease) in creditors		(9,248)	1,275
NET CASH PROVIDED BY/(USED IN) OPERATING		<b>(7,061)</b>	<b>(9,265)</b>



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