



SBB CAMBODIA
ANNUAL REPORT
JULY 2024-JUNE 2025



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OUR CORE PRINCIPLES



VISION

Cambodian children empowered by education.



GOAL

To inspire and empower professional Communities of Practice to lead the positive transformation of Cambodian education.



MISSION

To enable quality teaching and learning at school.

VALUES



Respect

We listen to, and hear you.



Integrity

We are trustworthy.



Competency

We are skilled and experienced.



Courage

We are committed and resolute.



Changemaker

We support you to create a better future.

APPROACH



Centrality of local voice and respect for local culture



Communities of Practice and learning



Teachers and leaders as agents of their own change



Action research for enhancement of classroom practice

REFLECTIONS FROM THE SENIOR LEADERSHIP TEAM

To our Friends and Supporters,

Welcome to the first Annual Report of StudyBeyondBorders Organisation in Cambodia (SBB Cambodia).

After 15 years of growth and development as part of the international NGO, SeeBeyondBorders, we are now an independent Cambodian-registered organisation. On 01 January 2025, with the support of the entire international SBB Alliance, SBB Cambodia became fully localised, a long-held aspiration that we are extremely proud to have achieved. All of us are honoured and privileged to lead our talented and dedicated team, enhancing our impact for Cambodian children, building upon and strengthening the rich SBB legacy.

While our organisational structure has changed, the focus of SBB Cambodia's work remains the same. We are true to our Goal: To inspire and empower professional Communities of Practice to lead the positive transformation of Cambodian education.

During this reporting period, our work has delivered strong, sustainable impact. In Battambang, we were pleased to hand over the highly-regarded Educational Technology (EdTech) project resources and operational framework to schools in the Ek Phnom District, and to witness the graduation of nine newly-minted Educational Changemakers. In Siem Reap, teachers and school leaders who are supported by our Transform Education Program continue to thrive, ushering in significantly improved student outcomes, with a 10 percentage point increase in the proportion of students achieving Minimum Proficiency Levels.

Like many other countries in the 'Global South', Cambodia has suffered significantly from recent cuts to international development funding. At SBB Cambodia, we value the strong engagement from our SBB Alliance partners, SBB Australia, SBB Ireland, and SBB UK. We are proud to be part of this global team and hope that our collective efforts will continue to make a meaningful difference within Cambodia's education system.

We thank you for your ongoing support as we pursue our Vision of Cambodian children empowered by education. Together we can bring quality education and a brighter future to more children in Cambodia, improving their lifelong opportunities and enabling them to pursue their dreams.

Senior Leadership Team, SBB Cambodia

Senior Leadership Team SBB Cambodia



Pheung Pov
Managing Director



Lok Taing Im
General Manager
Shared Services



Phan SreyPhet
Provincial Manager



Blung Phath
General Manager Programs



Hoeu Chantoeu
Finance Manager

Board Trustees



Heng Sitha Kuch
Chair

Sitha brings over 20 years of experience in environments that require high levels of problem-solving, effective communication, strategic planning and goal setting. Sitha is the owner of a tour company in Siem Reap which brings transferable skills such as leadership, entrepreneurship and vision to the board.



Michael Moller
Deputy Chair

Bringing over 40 years of experience across NGOs, government, and the private sector in Australia, Vietnam, and Cambodia. With six years on boards of Australian sustainable development organisations, Michael brings a broad array of assets to the board, with deep knowledge of economic, social and environmental factors.



Seng Keomhong

Hong brings a deep understanding of the local Cambodian context, with over 12 years of experience in the education sector and knowledge of implementing educational programs through his founding and directorship of Be Like Khmer language School.

A MESSAGE FROM THE BOARD

“As the very first Board of Trustees for StudyBeyondBorders Organisation in Cambodia (SBB Cambodia), supporting the organisation to become fully localised has been both inspiring and rewarding. The Cambodian Senior Leadership Team and staff have driven this transition with clarity and determination, aligning the organisation with its intended vision.

The SBB Cambodia Board extends its gratitude to everyone who has contributed to achieving this important milestone. As a Board, we are fully dedicated to this path and take pride in collaborating with the SBB Cambodia leadership, staff, program beneficiaries and the other members of the international SBB Alliance to achieve our shared vision of Cambodian children empowered by education.”

Board of Trustees, SBB Cambodia

THE YEAR IN REVIEW



July 2024

British Ambassador to Cambodia, Dominic Williams visits our work in Battambang Province



August 2024

Connect to Cambodia 2024, strengthens links between Cambodian and Irish Teachers and Educators



September 2024

Education Inspires events are held in schools across Siem Reap province, bringing communities together



December 2024

Team SBB comes together to run the Angkor Wat International Half Marathon, raising funds to support SBB



December 2024

All nine candidates in Cohort 2 of the Educational Changemaker Program graduate successfully



December 2024

Pov, Sreyphet and SBB Ireland colleagues attend the first EPIC Summit planning meeting in Dublin



January 2025

SBB Cambodia becomes fully-localised, holds a comprehensive organisational review, and appoints its first Board



February 2025

Australian Ambassador to Cambodia, Derek Yip visits our work in Siem Reap Province



February 2025

Chan Roth, G1 Teacher in Ek Phnom, Battambang receives award from the Ministry of Education for outstanding teaching practices



March 2025

Irish Minister of State visits us to celebrate St Patrick's Day, the first Irish Ministerial visit to Cambodia in 17 years



April 2025

Managing Director Pov and Teacher Proeut Sanh from Kralanh district participate in online discussion with NEP Cambodia



June 2025

EdTech Project handover takes place with key government officials and school principals in Ek Phnom, Battambang

ABOUT SBB CAMBODIA

The 2024–2025 year marks a defining period in the SBB journey. For the first six months, SBB in Cambodia was the local arm of the Australian NGO, SeeBeyondBorders: on 1 January 2025 it became StudyBeyondBorders Organisation, the Cambodian-registered local NGO, known as SBB Cambodia.

This milestone has brought to life our long-held commitment to locally-led development, placing leadership and agency firmly with Cambodians who understand their communities best.

Our Cambodia Board and Leadership Team now guide the organisation, strengthening our identity as a sustainable, locally-governed organisation.

While this structural shift advances local leadership and decision-making, we remain a united and cohesive international team.

With the SBB Alliance across Australia, the UK and Ireland supporting SBB Cambodia, we are even stronger and more committed to the pursuit of our Vision.

This year, the Transform Education Program deepened its impact, engaging with school leaders, improving teacher practice and nurturing vibrant Communities of Practice that embed quality education and ensure even the most disadvantaged schools are not left behind.

We also prioritised staff capacity building and professional development, and placed gender equity, inclusion and child safeguarding at the forefront of our work.



THE CHALLENGE



Despite its rich heritage of social and cultural achievement, Cambodia now faces some of the most profound educational challenges of any nation in modern history. It has been observed that:

Few countries have endured the level of trauma that has been inflicted on Cambodia's education system. With 90% of teachers killed during the Khmer Rouge regime, the system was not just damaged—it was entirely dismantled.

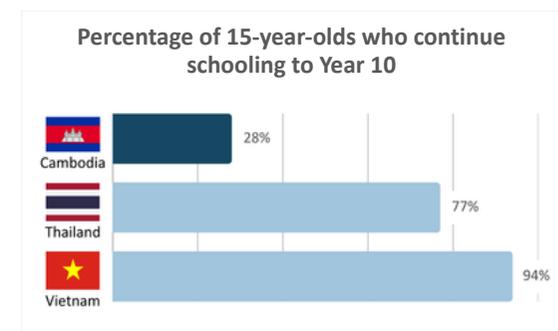
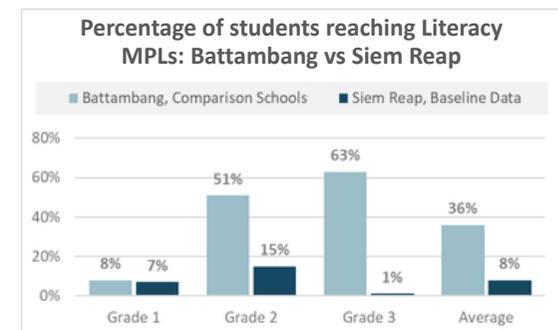
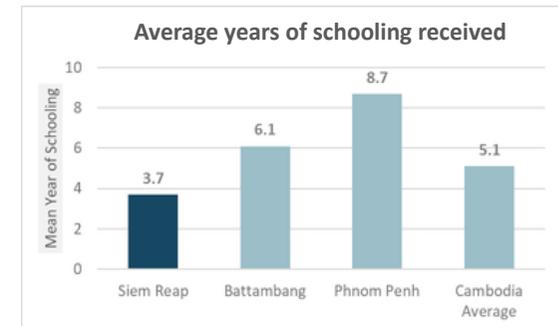
The consequences of that loss and the long-lasting trauma that results still echo through classrooms today. Half of northern Cambodia's current primary teachers did not themselves complete secondary school, and many communities continue to carry the deep scars of personal loss, poverty, instability, and limited opportunity.

This is most stark in the areas where SBB Cambodia works. In Siem Reap, children receive just 3.7 years of schooling on average, compared with 8.7 years in Phnom Penh. These discrepancies are even wider for learning outcomes: only 1% of Grade 3 students in Siem Reap reach minimum literacy proficiency, compared with 63% in comparison schools in Battambang. Across all grades, just 8% of Siem Reap students meet basic literacy proficiency.

This crisis in learning has long-term consequences. Only 28% of Cambodian 15-year-olds are in Grade 10—well below neighbouring Vietnam (94%) and Thailand (77%). This results in a generation at risk of being left behind, especially in northern rural provinces where learning poverty is most severe.

Access to school is not the problem—access to quality education is. Enrolment rates are high, but learning outcomes are among the lowest globally. When children do not learn, families see little reason to persist with schooling, and the cycle of hardship continues.

That is why SBB Cambodia focuses on those furthest behind—supporting teachers, strengthening school leadership, and restoring confidence in the value of education. Every child deserves the chance to learn, to progress, and to build a brighter future. At SBB we work to help make that possible.





OUR WORK

We focus our work where educational disadvantage is deepest, strengthening teaching and school leadership to ensure lasting improvement. When change becomes embedded and communities can sustain progress themselves, our role naturally recedes, and we can shift our attention to other districts still being left behind. This is the essence of effective development work.

SBB Cambodia delivers integrated projects in government schools in northern Cambodia, in the provinces of Battambang and Siem Reap. This year, more than **6,600** children in **31** schools have benefited from the support our program provides.

SBB Cambodia prioritises first strengthening project effectiveness before we look to expanding project numbers. We are committed to building an evidence base for our work as we aim to become a leader in demonstrating and implementing high-quality teaching and learning practices and methodologies in primary education.

In addition, SBB Cambodia focuses on building capacity within communities and the broader education sector, working in close collaboration with the Ministry of Education, Youth and Sport. Through this approach, we contribute to sustainable, systemic change within Cambodia's public education system.

OUR IMPACT



3

Districts

Successful handover of program implementation in Ek Phnom District and planned expansion our reach to two new districts, Chong Kal and Banan, strengthening sustainable education improvement.

1,556 community members participated in Education Inspires events across Siem Reap Province, strengthening community engagement and support for children's learning.



31

Schools



56

Leaders

56% of school leaders reported increased confidence in their leadership, strengthening school culture and improving support for teachers and students.

169 events hosted at Teacher Development Centres, including workshops and meetings, creating a vibrant hub for professional learning and collaboration.



130

Teachers



6,674

Children

10 percentage point improvement in student achievement in Maths, representing a 23% relative increase in Minimum Proficiency Level results in the second year of intervention.



“ In our meeting with the SBB team, we found that we share the same vision. This involves focusing on better leadership skills, creating student-friendly and environment-friendly schools, and improving the quality of learning and teaching. We are working together to make this happen. ”

Sok Naret, District Governor, Kralanh



To further explore the true impact of SBB Cambodia, our 2025 **Raising the Bar** report sets out the evidence we gather regarding some of the outcomes of our work throughout the year.

You can read the full report [here](#).

QUALITY TEACHING PROGRAM

BATTAMBANG

SBB Cambodia implemented the Quality Teaching Program in Ek Phnom District, Battambang Province, for more than ten years. The program focused on developing confident and competent communities of teachers who are committed to quality teaching, ongoing professional development, and the adoption of best-practice teaching methodologies.

To ensure success and continuous improvement, teachers require more than just workshops — they need ongoing support to help them apply their learning effectively in the classroom. The projects delivered in Ek Phnom District have been a great success with teachers now more confident, better equipped with quality resources and technology, and empowered to lead and inspire future generations of students.

This year, our interventions in Battambang under the Quality Teaching Program have transitioned: the final Cohort of Educational Changemakers successfully graduating and the EdTech project being handed over to the District Office of Education to continue supporting schools, ensuring continued impact for years to come.

Highlighted by the following projects:

- Educational Technology
- Educational Changemakers



During a recent visit to see our work in Battambang, Dominic Williams MBE- British Ambassador to Cambodia shared his thoughts on the importance of education for Cambodia's future and the value of our interventions.



Mann Chan Roth's Commitment to Education

Chan Roth has been a part of SBB projects since 2019, including the Literacy, EdTech and PIKT Research projects. With her hard work and strong commitment, we are so proud she has been awarded this recognition, and are confident that she will continue to provide quality education to children in rural Battambang.

Educational Technology

The Educational Technology (EdTech) Project was designed to embed technology in classrooms, empowering teachers to create more engaging and interactive learning experiences for students. By integrating tailored, formative assessment tools and targeted training, the technology helps educators bridge learning gaps and strengthen student outcomes through innovative, evidence-based teaching practices.

During the 2024-2025 year, SBB trained and supported 49 Cambodian primary school teachers and 18 school leaders from 11 schools in Ek Phnom District in the effective use of EdTech, enhancing learning opportunities for more than 1,500 children. Project evaluation showed firm uptake, improved effectiveness in classroom teaching and learning, and a clear commitment to continued use, demonstrating sustainability in practice.



During the 2024-2025 year, a key focus was on transitioning ownership of the EdTech systems and resources to local schools, with support from the District Office of Education. This milestone marks an important step toward sustainability, enabling SBB to shift from direct implementation to a supportive, capacity-strengthening role. Teachers, school leaders, and government officials are now increasingly prepared to lead the future of EdTech-enhanced teaching and learning in the district.

An important element has been the ongoing enhancement of the Moodle platform, which serves as a central hub for all digital teaching, mentoring, and professional development resources. This platform remains accessible to teachers in Ek Phnom, supporting continued learning and professional growth. It also plays a vital role as a model for the expansion of EdTech initiatives into Siem Reap Province, ensuring their long-term sustainability and impact.

Educational Changemakers

The Educational Changemaker Project was designed to upskill and empower Cambodian women to become the next generation of educational leaders. Comprising a combination of academic study, teacher training, school-based practicum, and the pursuit of personal and professional development, the two-year program fostered an environment that recognised and celebrated the essential role of women in leadership.

Candidates from a range of fields gained the skills, confidence, and community support needed to help bring about meaningful change within Cambodia’s education sector. As part of their training, Changemakers were placed in primary schools across Ek Phnom District, where they worked alongside supervising teachers, observing and applying effective teaching methodologies and classroom management practices, strengthening their practical skills.

In January 2025, all nine participants in Cohort 2 of the Educational Changemaker Project graduated successfully with highly-regarded Master of Education degrees as well as the practical knowledge and tools to pursue impactful careers in the education sector.

All graduates are now employed by development organisations across Cambodia, and we look forward to following their continued journeys as they initiate positive change in educational leadership nationwide.



“ Through the Educational Changemaker Program I’ve gained pedagogical experience in teaching numeracy and literacy, I’ve improved my critical thinking skills and I’ve honed my leadership skills. ”

Yarn Samphors, Cohort 2 Changemaker

“ Seeing my daughter acquire new and valuable knowledge makes me very happy. I’m proud to see her continue to study and improve herself. ”

Cohort 2 Changemaker Phalla’s mother

TRANSFORM EDUCATION PROGRAM

SIEM REAP

During the 2024-2025 year, SBB continued to implement the Transform Education Program in Kralanh and Srei Snam districts in Siem Reap Province. This three-year program has as its goal *To inspire and empower teachers and school leaders to drive the improvement of teaching and learning in Cambodia through Communities of Practice.*

The Transform Education Program comprises five integrated strands designed to empower teachers and leaders. Each focuses on a key aspect of effective teaching and leadership, and together they provide a comprehensive framework for improving educational quality, anchored in the collaborative power of Communities of Practice.

The five strands that make up the **Transform Education Program** are:

- **Teacher Development Centres**
- **Leadership in Learning**
- **Teacher Professional Identity**
- **Maths Teacher Mentoring**
- **Literacy Teacher Mentoring**



Australian Ambassador to Cambodia H.E. Derek Yip recently visited participating schools in the Transform Education Program, to see the impact of our work firsthand. These interventions in Siem Reap Province are partially funded by the Australian Government through ANCP.

Teacher Development Centres

Since January 2024, SBB has supported the establishment and operation of locally led district Teacher Development Centres (TDCs) as sustainable hubs for collaborative learning, professional growth, and community engagement.

In each district these centres provide an essential platform for strengthening school leadership, enhancing teachers' professional identity, and improving classroom practice — all contributing to improving long-term quality education outcomes.

To ensure their sustainability TDCs are managed and maintained locally, hosting capacity-building workshops, reflective learning sessions, advocacy events, and research collaborations with regional and international educators. As professional platforms for sharing ideas and experiences, they enable the transformation of teaching and learning, elevating education standards across communities.



“ *The Teacher Development Centre is a great place. It is easily accessible for all educators, with enough space, a pleasant environment, and clean facilities. It is a helpful space for teachers to meet and share their good practices. We would like to extend the TDC model to other clusters and encourage them to apply this model as much as possible, with support from the district administration.* ”

Chhorn Pay, Head of District Office of Education, Srei Snam District



TDCs in Kralanh and Srei Snam districts have been fully operational, hosting regular workshops and community meetings. TDC Committees and systems are now being established to develop local management frameworks, transition ownership to district authorities and ensure sustainability.



Leadership in Learning

Leadership in Learning provides school leaders with opportunities to engage with national and international education experts and to participate in experiences that broaden their understanding of, and capacity for effective leadership.

During the 2024-2025 year, a Community of Practice approach fostered shared learning and collaboration among more than 30 school leaders who participated in leadership workshops and reflective sessions. A key focus was the development of School Learning Improvement Plans (SLIPs). This saw leaders working together to create targeted, achievable strategies for enhancing quality teaching and learning, as well as community engagement, in their schools.

Community Events: Education Inspires

Education Inspires events are a tangible demonstration of effective school leadership, and were held in 18 of the 20 SBB Cambodia partner schools in Siem Reap.

Planned and led by schools, these celebratory events strengthen connections between schools, families, and communities, showcase students' achievements, and demonstrate what success at school looks like. This fosters a deeper appreciation of the value of education.



Listen to family members and teachers share how this journey is strengthening school-community bonds and unlocking new possibilities for learning.



Ongoing support and capacity-building sessions helped school leaders translate their learnings into practice, strengthening leadership across the district.



“ Because I didn't have the opportunity to study much myself, I made it a priority to support my children through to their university graduation. I'm so proud to see how hard they worked, and now I encourage my grandchildren to study just as their uncles did—because education is truly vital for our future. ”

Grandfather

Teacher Professional Identity

Our Teacher Professional Identity intervention recognises that Cambodian teachers are deeply aspirational for themselves and their students. Strengthening teachers' confidence and encouraging a shift from traditional instruction to inquiry-based approaches supports the development of dynamic, reflective educators who continually seek to improve their practice.

With a focus on empowering teachers to realise their full potential by enhancing professional motivation, self-belief, and commitment, improvements in teaching quality — and ultimately student learning outcomes — are both meaningful and sustainable.

Structured observations show significant progress across three core areas: Classroom Culture, Socioemotional Skills, and Instruction. After just one school year, the proportion of teachers rated as “low” in these areas decreased significantly compared with baseline ratings.

This has translated into measurable improvement in teaching effectiveness in the classroom, as well as improved motivation, self-esteem and pride in being recognised and valued as successful educational professionals.

The Teacher Professional Identity Project was developed from the Professional Identity for Khmer Teachers (PIKT) project, a two-year international research collaboration between the National College of Ireland, Cambodia's Ministry of Education, Youth and Sport, Phnom Penh Teacher Education College, and SeeBeyondBorders. The research explored the challenges and responsibilities involved in building teacher professional identity. Key learnings, including the application of the TEACH Framework, directly informed the design and development of SBB's Teacher Professional Identity Project.



“ The next steps of the PIKT Project will contribute additional elements to the research reports and establish a framework for future policies and interventions aimed at enhancing the professional identity of teachers. ”

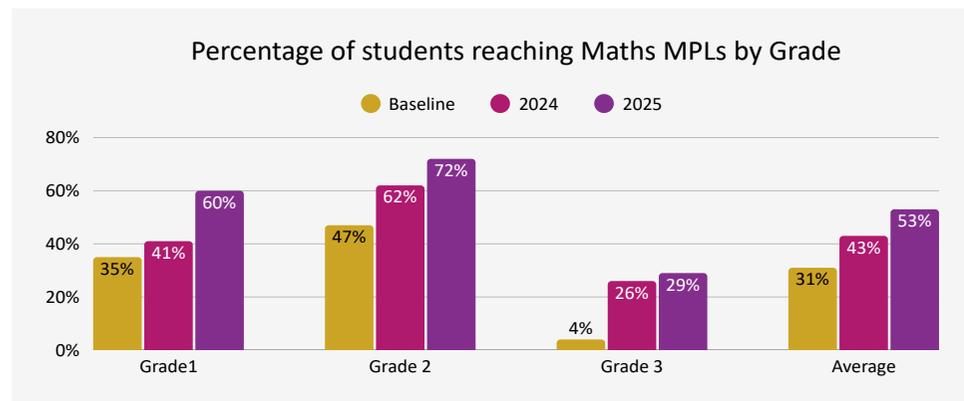
**H.E. Dr Chankoulika Bo,
Undersecretary of State, MoEYS**

Maths Teacher Mentoring

Implemented since January 2024, Maths Teacher Mentoring builds on the success of previous education initiatives by equipping teachers with new, effective approaches to teaching mathematics in the classroom.

Through ongoing mentoring and the integration of effective resources into teaching approaches, teachers develop the confidence and skills to better respond to their students' learning needs. As their capacity grows, so too does their enthusiasm and enjoyment for teaching maths, creating more engaging and effective learning environments.

Improved teaching quality directly enhances student learning outcomes. As more students achieve higher levels of mathematical competence, long-term benefits such as increased retention rates and progression to secondary level schooling — particularly in rural and remote communities — are expected.



The improvement in student achievement is already very strong, with an average 71% increase in the proportion of students achieving Minimum Proficiency Levels in Maths compared with before the intervention.



Literacy Teacher Mentoring

Implemented only since November 2024, Literacy Teacher Mentoring focuses on strengthening teachers' professional knowledge and skills in literacy instruction. Building on SBB's successful Literacy Project in Ek Phnom District, Battambang, it introduces globally recognised approaches and methodologies that have been adapted and tested for teaching Khmer literacy.

As teachers gain confidence in applying these methods, they are empowered to choose and implement the techniques that best support their students' learning, improving overall literacy outcomes.

In the first few months, the focus has been on conducting assessments, delivering introductory workshops, and providing core training on the fundamentals of literacy teaching, aligned with the Ministry of Education's national curriculum.

Baseline testing has highlighted a clear need for improvement in this area, and we are confident that measurable progress will become evident in the data over time. Encouragingly, teachers have already expressed strong positive feedback, noting greater student engagement and enthusiasm in the classroom.



សិស្សឆ្នាក់ទី២
A Grade 2 student

I would like to describe my mother.

The SBB Literacy Project aims to help students read, think, and write both descriptively and creatively. It's wonderful to see students developing their creative writing skills. Watch the video to hear a Grade 2 student describe someone in their family.

“Blending using alphabet sounds was something completely new to me. At first, I wasn't sure how it worked or how to explain it. But after the workshops, I realised it could really help my students. I spent three months practising and now I gradually use it in class. My students are starting to recognise letters, blend sounds, and read more words.”

Noeurn Champi, Grade 2 Teacher



LOOKING AHEAD 2025–2026



Expansion

- We will expand our evidence-based Transform Education Program into two more districts: Chong Kal in Oddar Meanchey Province and Banan in Battambang Province.
- Through the EPIC Alliance, we will enhance our involvement with Action Research, engaging with educators from the Agile schools network, as well as teacher educators, academic researchers and government agents, both locally and internationally.



Capacity Strengthening

- We recognise that our success depends on the capabilities of our staff and organisation.
- We are committed to ongoing professional development and enhancing our organisational systems and processes.
- The cross-cutting areas of GEDSI and Environment are a particular focus for capacity strengthening.



Strategic Planning

- We will develop our new 5-year Strategic Plan to guide our work from 2026-2031.
- Following review of our current Plan we will consult with our staff and Board, SBB Alliance members, stakeholders and upstream partners to ensure an inclusive and participatory approach.



Engagement within the SBB Alliance and Beyond

- SBB Cambodia would not be able to deliver our Program without the feedback and support of the SBB Alliance and our many donors.
- Being locally based but internationally connected, we are stronger than ever and greatly appreciate this ongoing engagement.
- We welcome our supporters to visit and see our work firsthand.

FINANCIAL INFORMATION

Summary Financial Statements

SBB Cambodia is a Cambodian NGO locally registered with the Ministry of Foreign Affairs and International Cooperation. It serves as the implementing partner for the SBB Alliance, with the following registered entities: SBB Australia, SBB Ireland and SBB UK.

The Summary Financial Reports on the following pages have been prepared by SBB Cambodia in accordance with local legal requirements and outline the funding received from each Alliance entity, in addition to funds raised by SBB Cambodia itself.

As SBB Cambodia became an independently registered NGO as of January 1st 2025, these figures provide funding information for a portion of the financial year. The first half (01/07/2024 - 31/12/2024) of the financial year operated as has been the case historically, with SeeBeyondBorders (Australian registered NGO: detailed information within the SBB Australia Annual Report) being the recipient of funding from SBB Ireland and SBB UK, and responsible for program delivery. The remainder of the financial year (01/01/2025 - 30/06/2025) the receipt of funding and the responsibility for program delivery transitioned to the Cambodian NGO.

These financial statements tie closely to those of the SBB alliance, with financial information available in the Annual Reports for SBB Australia, SBB Ireland and SBB UK, all of which can be found on the SBB website.

A full set of audited financial statements can be requested by emailing info@seebeyondborders.org.

STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	1 July 2024 to 30 June 2025	22 February 2024 to 30 June 2024
	USD	USD
Fund Receipts		
Funds received from SBB Australia	204,446	200
Funds received from SBB Ireland	75,487	-
Funds received from SBB UK	68,569	-
Contribution and donation	6,037	-
Interest income	58	-
Total Fund Receipt	354,597	200
Expenditures		
Program costs	(227,512)	-
Administrative expenses	(33,534)	(10)
Total Expenditures	(261,046)	(10)
Change in net assets before income tax	93,551	190
Tax expenses	-	-
Change in net assets for the financial year/period	93,551	190
Other comprehensive loss, net of tax <i>Item that will not be reclassified to profit or loss</i>		
Currency translation difference	-	-
Total change in net assets for the financial year/period	93,551	190

STATEMENT OF FINANCIAL POSITION AS OF 30 JUNE 2025

	30 June 2025	30 June 2024
	USD	USD
ASSETS		
Non-current assets		
Property and equipment	15,029	-
Current assets		
Other receivables	44,208	-
Cash and bank balances	153,059	190
	197,267	190
TOTAL ASSETS	212,296	190
LIABILITIES AND NET ASSETS		
Net Assets		
Net Assets	93,741	190
Cumulative currency translation difference	-	-
TOTAL NET ASSETS	93,741	190
LIABILITIES		
Current Liabilities		
Accruals	523	-
Reserved funds	116,000	-
Tax payables	678	-
Other payables	1,354	-
TOTAL LIABILITIES	118,555	-
TOTAL LIABILITIES AND NET ASSET	212,296	190



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INDEPENDENT AUDITORS' REPORT TO THE MANGEMENT OF STUDYBEYONDBORDERS ORGANISATION (Registered in Cambodia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Studybeyondborders Organisation ("SBBBC") or ("the Organisation"), which comprise the statement of financial position as at 30 June 2025, and statement of comprehensive income, statement of changes in fund balances and the statement of cash flows for the financial year ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 8 to 22.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organisation as at 30 June 2025, and of its financial performance and cash flows for the financial year ended in accordance with the Cambodian International Financial Reporting Standard for Small and Medium-sized Entities ("CIFRS for SMEs").

Basis for Opinion

We conducted our audit in accordance with the Cambodian International Standards on Auditing ("CISAs"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Organisation in accordance the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

Information Other than the Financial Statements and Auditors' Report Thereon

The Management of the Organisation is responsible for the other information. The other information comprises the Management's Report but does not include the financial statements of the Organisation and our auditors' report thereon.

Our opinion on the financial statements of the Organisation does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Organisation, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of the Organisation or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact. We have nothing to report in this regard.



INDEPENDENT AUDITORS' REPORT TO THE MANGEMENT OF STUDYBEYONDBORDERS ORGANISATION
(Registered in Cambodia) (continued)

Report on the Audit of the Financial Statements (continued)

Responsibilities of the Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with CIFRS for SMEs, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intend to liquidate the Organisation, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements of the Organisation, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT OF STUDYBEYONDBORDERS ORGANISATION
(Registered in Cambodia) (continued)

Report on the Audit of the Financial Statements (continued)

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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

- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Organisation or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Organisation, including the disclosures, and whether the financial statements of the Organisation represent the underlying transactions and events in a manner that achieves fair presentation.

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

Other Matters

- (a) This report is made solely to the Management of the Organisation, as a body, and for no other purpose. We do not assume responsibility to any other person for the content of this report.
- (b) The financial statements of the Organisation since the date of registration on 22 February 2024 to 30 June 2024 were not audited.



Moore (Cambodia) Co., Ltd.
Certified Public Accountants

Phnom Penh, Kingdom of Cambodia
Date: 25 December 2025

Yim Navy
Certified Public Accountant

OUR SUPPORTERS, OUR STRENGTH

We are deeply grateful to all of our supporters who continue to stand alongside us and believe in the power of education to create lasting change. This year, we were delighted by the growth of local partnerships, with Cambodian businesses, organisations, and individuals supporting Cambodian-led education initiatives. These partnerships reflect a shared commitment to community-led development and demonstrate the strength of *Khmer supporting Khmer*, working together to improve opportunities for future generations.

One highlight of the year was our participation in the Angkor International Marathon, where our staff were joined by local partners and supporters to raise funds and awareness for our work. Taking part in this event was not only a fundraising success, but also a powerful moment of solidarity, showcasing the dedication of our team and partners who went the extra mile to support education in Cambodia. We are thankful to everyone who contributed their time, energy, and resources to make this and many other initiatives possible.



Stronger Together: The SBB Alliance

SBB Cambodia is strengthened by its alliance with SBB Australia, SBB Ireland, and SBB UK, enabling a shared vision, expertise, and coordinated support across countries. Through this alliance, SBB Cambodia benefits from generous donor support and strategic partnerships, including government funding from the Australian NGO Cooperation Program (ANCP) and significant funding through the Sunflower Foundation.

Together, the SBB Alliance amplifies impact, ensuring sustained investment in quality education and stronger outcomes for children and communities in Cambodia.



**The Craig
Charitable Fund**



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