

REGISTERED CHARITY NUMBER: 1101594

Help the Cambodian Children

Annual report and financial statements
for the Year ended 31st January 2025

Help the Cambodian Children
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1101594

Trustees

Mrs R Hoggett
Mrs C Rollings
Mrs A Campbell

Principal Office

1, Pitchcombe Gardens
Coombe Dingle
Bristol
BS9 2RH

Independent Examiner

P W John & Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

Help the Cambodian Children

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 January 2025.

Objectives and Activities

Our charity exists to improve the lives of disadvantaged children and families in Cambodia through education, community support, and poverty relief. Specifically, our objectives are:

1. **To advance the education** of Cambodian children by providing access to learning, early childhood development, and recreational facilities.
2. **To relieve poverty** and suffering Cambodia through community development and family support.
3. **To reduce malnutrition** in students attending our centre by providing nutritious lunches to all that want them.

All the funds (with the exception of bank charges) raised in the UK are transferred to Bomnong L'or, our Cambodian registered counterpart organisation, to deliver on these objectives.

Our efforts are centered in Sihanoukville, a city on the southern coast of Cambodia, where Bomnong L'or operates its essential community hub.

Bomnong L'or Community Centre

Founded in 2003 as Help the Cambodian Children (HTCC), and now formally registered in Cambodia as Bomnong L'or, our community centre has become a lifeline for hundreds of families living in extreme poverty in Sihanoukville.

The centre was originally created to help relieve the hardships of families lacking access to clean water, secure housing, or stable incomes. Over the years, it has evolved into a trusted and vital presence in the community, a place where children and families can find safety, learning opportunities, and support.

We believe that education is the most powerful tool for breaking the cycle of poverty. This belief underpins everything we do. For many of the families we serve, education was once out of reach, children were sent to work or to beg instead of school, and many families could not afford the basic costs of uniforms or supplies required for state school attendance.

Today, Bomnong L'or offers comprehensive services that go far beyond the classroom. The centre now delivers a wide range of educational, social, and health support tailored to the needs of the community.

Throughout the year, we continued to provide these services five days a week, 52 weeks a year, to children and young adults aged two years and up. Our centre serves as both a learning environment and a refuge, offering a sense of consistency and care to children living in challenging circumstances.

Help the Cambodian Children

Trustees' Report

Our core areas of focus (discussed in further detail below) include:

- **Access to Education:** Delivering a varied and engaging curriculum, and promoting creativity and learning for children and young people.
- **Family Support and Social Work:** Offering practical assistance, advice, and outreach to families in crisis.
- **Health and Hygiene Promotion:** Teaching basic hygiene practices and providing access to healthcare services.
- **Nutrition Support:** Operating a “lunch club” to provide nutritious meals to students each day along with a food distribution scheme to combat malnutrition and food insecurity.
- **School Readiness:** Supplying school uniforms, materials, and support to ensure children can attend state schools.
- **Child Welfare and Development:** Encouraging self-discipline, social development, and creative play in a safe environment.

ACHIEVEMENT AND PERFORMANCE 2024

The past year has been exceptionally busy for our charity. As we continue to expand our reach and deepen our impact, 2024 to 2025 marked a major turning point in our operations and partnerships.

As mentioned in last year's report, **Mr Chan Sarith** joined us as our new Programme Manager, bringing a wealth of experience and community trust from his previous role at the closing charity *Shine*. When Shine announced its closure, many of its supporters and beneficiaries were devastated. In response, several of them approached HTCC to explore the possibility of continuing some of Shine's core services under our umbrella.

We are proud to report that **we made it happen**.

Since January 2024, we have been operating from **two sites in Sihanoukville**:

- Our original **Bomnong L'or Community Centre**, and
- The newly integrated **Shine Otres Centre**, located a few miles away.

This expansion has not been without its challenges, managing two centres has significantly increased our workload. However, it has also strengthened our reach and allowed us to serve more people than ever before. By combining resources, programme managers, administration and social work, across the two sites, we've not only broadened our service delivery but have also found opportunities to **increase efficiency and reduce costs**.

Help the Cambodian Children

Trustees' Report

Education Programme

Education remains at the heart of everything we do. Over the past year, our education programme has continued to provide consistent, high quality learning opportunities to children living in some of the most challenging circumstances.

Across both centres, we have welcomed **160 children aged 14 and below** each day, Monday to Friday. Many of these children live in environments marked by poverty and insecurity, so alongside education, we focus heavily on **monitoring welfare** and providing a safe, stable, and nurturing environment.

Our education programme is structured as follows:

- **Level One (Ages 2–7):** 2 classes of 15 students (30 total)
- **Level Two (Ages 8–11):** 3 classes of 20–30 students (approximately 70 total)
- **Level Three (Ages 11–14):** 3 classes of 15–30 students (approximately 60 total)

While our primary academic focus is on English language education, our curriculum is broad and engaging, designed to support well rounded development. Our educational activities include:

- English language classes
- Khmer language classes
- Maths
- Dance and drama
- Art and creativity
- Social awareness sessions
- Team building games and collaborative learning
- Homework support for government school assignments
- Library and reading development

Evening classes

Sadly our evening classes for students over the age of 14, have remained closed due to lack of funding. We hope to address this shortfall in the coming year.

Help the Cambodian Children

Trustees' Report

COMMUNITY SUPPORT

Community Support and Outreach Programme

Beyond education, community support is a vital part of our work. Many families we serve live in poverty, and we provide practical help to ensure children can attend school and thrive.

Family Outreach and Food drops

We carry out regular home visits to assess family needs and connect them with available support. Currently, 30 families receive regular food drops including essentials like rice, oil, and fish. This support helps relieve daily pressures and improves school attendance.

Social Work and Student Welfare

In June 2024, we welcomed a full-time social worker, who now supports both centres. They work with vulnerable students to help them adjust to school, monitor wellbeing, and support families in crisis. Many new students this year had never been in formal education before. With close support from our team, most have adjusted well, and we help them register for government school when ready.

School Supplies and Essentials

We continue to provide uniforms, school supplies, clothing, and footwear to children whose families cannot afford them. These essentials make a big difference in enabling regular school attendance.

A Safe, Supportive Space

Our centres remain a safe, welcoming environment for all children, balancing structured learning with creative play. For many, it's the most stable and nurturing place in their lives.

Student Health and Nutrition Programme

Supporting children's health and wellbeing is central to our mission. For many of the families we work with, access to proper nutrition, healthcare, and hygiene education is limited. We aim to fill these gaps with the following;

Lunch Club

Our *Lunch Club* provides a nutritious meal each day to 35 students, often their only proper meal. We serve a variety of healthy dishes, and the children take part in setting up and cleaning. The energy from this meal is vital for their concentration, growth, and ability to engage in learning.

Medical/Health support

We continue to operate a basic triage service at the centre and serve as a contact point for families needing medical help. With improvements in the local government hospital system, particularly for registered families in poverty, we now assist more selectively by purchasing essential medications when required.

We also support the wider health of our students by:

- Providing toothbrushes and promoting daily hygiene habits
- Offering regular head lice treatments
- Running basic first aid training for staff and teachers

We are delighted with the progress of the charity year and feel it has gone from strength to strength.

Help the Cambodian Children

Trustees' Report

CHALLENGES OF 2024

This year was exceptionally busy and presented a number of significant challenges. To ensure the continued operation not only of our original **Bomnong L'or Centre** but also of the newly integrated **Shine Centre**, our staff (particularly those in management and administration) were stretched thin, often dividing their time and attention between the two sites. This transition demanded considerable adaptability from all team members, including teachers who needed to become more self-reliant in managing their classrooms. **Despite these pressures, the staff handled the changes with great dedication, professionalism, and resilience.**

The children and students have also shown remarkable adaptability, adjusting well to their new learning environments. **The addition of our full-time social worker has been instrumental in supporting this transition**, providing vital emotional and behavioural assistance to help students settle in and thrive.

Funding remains a constant challenge. Even with the pooling of resources, financial pressures remain tight. Securing new funding continues to be difficult in an increasingly competitive environment. However, we have been fortunate to receive **generous donations** of supplies from local businesses, which have helped reduce some operational costs. We are hopeful that a **collaborative grant application** we submitted for the coming year will come to fruition and provide much-needed financial support.

In addition to financial constraints, the **Shine Centre is in urgent need of repairs**. The building becomes excessively hot during the dry season and is prone to leaks during the rainy season. While our team has carried out basic maintenance and repairs, significant refurbishment will require dedicated funding that we have yet to secure.

Despite these challenges, **we remain committed to our mission** and optimistic about our ability to continue supporting the children and families who rely on us.

FUTURE DEVELOPMENTS

For the coming year, our **first priority** is to **consolidate and stabilize** our recently expanded programmes. **Maintaining core services at a high standard** will continue to be at the heart of everything we do.

The **Shine Centre currently has a waiting list of 60 students** eager to join our programmes. If we can **secure funding for an additional teacher**, we will be able to welcome these children into our care. We are actively exploring the possibility of support from a **local sponsor** to help make this happen.

In collaboration with fellow NGO **Let Us Create**, we have applied for funding to **expand our nutrition programme**. While the project will be led through them, we are optimistic about the potential impact and hope it will be a **successful and sustainable partnership**.

As always, we remain committed to **broadening our funding base** and pursuing **long-term solutions** to address ongoing financial challenges. Ensuring stability and continuity for our services depends on the success of these efforts.

Help the Cambodian Children

Trustees' Report

FINANCIAL REVIEW

The **whole focus of the UK charity is to raise funds for the Bomnong L'or charity in Cambodia**. This year all money donated has been spent by Bomnong L'or on maintaining their educational and community programmes.

This **COMPREHENSIVE SUPPORT PROGRAMME** includes funding the following –

- Payment of wages to teachers and staff
- Lease payment for the Centre
- Providing the Centre with recreational equipment
- Supplying educational materials for teachers and students
- Funding charges for the supply of clean water, electricity and internet
- Building and playground maintenance
- Funding teacher training courses

The continued world recession is increasing daily prices for the centre, which is again putting greater strain on our resources. We are hoping to build on our small, private donor support, to increase our monthly income, allowing for greater advanced planning. While one off donations are a huge help, they do not provide the kind of stability that charities need and crave.

Help the Cambodian Children

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing Document

The charity is controlled by its governing document, a deed of trust as constitutes an unincorporated charity.

Organisational Structure

Help the Cambodian Children is a not-for-profit charitable organisation founded in February 2003, which not only provides aid but is also focused on supporting projects where Cambodian people are desperately trying to help themselves and their local community. All Trustees work on a voluntary basis. The Cambodian Activities that we support are now run by our Cambodian Registered Organisation, Bomong L'or.

Major risks and management of those risks

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 2025 and signed on its behalf by:

.....

Mrs A Campbell

Trustee

Help the Cambodian Children

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to;

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 of the charity on 2025 and signed on its behalf by:

.....

Mrs A Campbell
Trustee

Help the Cambodian Children

Independent Examiners Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2025, which are set out on pages 9 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Paul William John FCCA
P W John & Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

..... 2025

Help the Cambodian Children

Receipts and Payments Account

For the year ended 31 January 2025

	Note	Unrestricted Funds £	Total 2025 £	Total 2024 £
Receipts				
Donations		29,183	29,183	23,797
Gift aid		<u>818</u>	<u>818</u>	<u>686</u>
Total receipts		30,001	30,001	24,483
Payments				
Charitable activities	3	<u>33,000</u>	<u>33,000</u>	<u>37,000</u>
(Deficit) for the year		<u><u>(2,999)</u></u>	<u><u>(2,999)</u></u>	<u><u>(12,517)</u></u>

All income and expenditure derive from continuing activities

Help the Cambodian Children

Statement of Assets and Liabilities as at 31 January 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank		<u>7,362</u>	<u>10,361</u>
Net assets		<u>7,362</u>	<u>10,361</u>
 Funds of the charity:			
Income funds			
Unrestricted funds	4	<u>7,362</u>	<u>10,361</u>
Total funds		<u>7,362</u>	<u>22,878</u>

The financial statements on pages 9 to 12 were approved by the trustees, and authorised for issue on 2025 and signed on their behalf by:

.....
Mrs R Hoggett
Trustee

Help the Cambodian Children

Notes to the financial statements

For the year ended 31 January 2025

1. Statement of Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through update Bulletin 1 published on 2 February 2016), the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the receipts and payments basis, and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure

Unrestricted funds comprise those funds, which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended

Expenditure is allocated between:-

- Expenditure incurred on raising funds;
- Expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Help the Cambodian Children

Notes to the financial statements

For the year ended 31 January 2025

Charitable activities

Costs of charitable activities include the payment of grants in furtherance of the charities objectives.

Irrecoverable VAT

The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

The Trustees were not paid any remuneration or expenses during the year.

3. Charitable activities

	2025	2024
	£	£
Grant-Bomnong L'or	33,000	37,000
Bank Charges	<u>-</u>	<u>-</u>
	<u>33,000</u>	<u>37,000</u>

4. Statement of funds

Unrestricted funds

	£
Balance at 1 February 2024	10,361
(Deficit) for year	<u>(2,999)</u>
Balance at 31 January 2025	<u>7,362</u>