

CHILDREN OF THE MEKONG

England & Wales · Charity number 1116375

Details

Other names THE MINERVA TREEHOUSE

Status Registered

Legal form Charitable company

Company number [05860929](#)

Registered 2006-10-13

Register [View on the Charity Commission register](#)

Contact

Address 13B Taylors Green
London
W3 7PE

Phone 07412692254

Email info@childrenofthemekong.org

Website www.childrenofthemekong.org

Activities

Objects: The charity's objects ('Objects') are to engage in projects and initiatives to advance the education, training and development of disadvantaged children and young people in Southeast Asia, to enable them to improve their material living conditions and to develop intellectually, emotionally and morally.

Activities: Children of the Mekong is the UK branch of Enfants du Mekong, a French charity founded in Laos in 1958. Our mission is to educate, train and mentor the poorest children and young people. We run sponsorship programmes, developments projects, education centres and foster houses in six countries of Southeast Asia: Cambodia, Laos, Myanmar, the Philippines, Thailand and Vietnam.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTRIES AND REGIONS OF THE WORLD.
- Burma
- Cambodia
- Laos
- Philippines
- Thailand
- Vietnam

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£336,873	£346,953	-	-
2024-06-30	£297,033	£338,207	-	-
2023-06-30	£262,275	£213,410	-	-
2022-06-30	£230,985	£221,308	-	-
2021-06-30	£239,762	£236,486	-	-

Trustees

Name	Role	Appointed
JEAN-MARC DEBRICON	Chair	
ANDREAS BOLSTAD POVLSEN		
Anthony Joseph Olufemi OSIJO		2019-09-25
CAMILLE BURGERHOUT		2015-07-01
Guillaume d'Aboville		2017-12-09
JULIA GOH		2011-10-04
MARCUS FEDDER		2012-10-31

CHILDREN OF THE MEKONG

England & Wales - Charity number 1116375

Accounts



Annual and financial report

Year Ending 30th June 2025

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Children of the Mekong is the UK branch of Enfants du Mekong, a French registered charity founded in 1958.

Since 1958, Children of the Mekong provides education, training and support to underprivileged children and young people in Southeast Asia. We aim to improve their living standards and help them grow intellectually, emotionally and morally. We accompany children as far as possible according to their abilities and their desires, until their professional integration.

We run sponsorship programmes, developments projects, education centres and boarding houses in six countries of Southeast Asia: Cambodia, Laos, Myanmar, the Philippines, Thailand and Vietnam.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

Children of the Mekong has continued to raise funds to support our education programmes across Southeast Asia.

Our resources come from a diverse range of channels, including child sponsorship, individual donations, corporate partnerships, events, and grants from trusts and foundations.

This year was marked by significant challenges, notably the typhoon and flooding in Vietnam in September 2024 and the earthquake in Myanmar in March 2025. Despite this, the number of child sponsors continued to grow, supported by our expansion to international sponsors in the USA, Singapore, and Hong Kong.

Our digital strategy focused on strong SEO performance, weekly social media updates, new videos showcasing our work, and a monthly newsletter. We also ran several digital campaigns to raise funds and awareness:

- Back to School Campaign (September 2024): to find new sponsors for children in the Philippines.
- The Big Give Christmas Challenge (December 2024): to support our education centre in Samrong, Cambodia, enabling children to reach high school despite family poverty.

In February 2025, Children of the Mekong was honoured to be the charity partner of Designing Futures, an event organised by the UX community in London.

Throughout the year, we developed numerous corporate partnerships, secured grants from Trusts & Foundations, and received ongoing donations through our website.

Finally, we extend our heartfelt thanks to our volunteers, who generously offered their time and talent to support children's education in Southeast Asia.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Our main achievements allowed us to support the following projects:

Child Sponsorship

- In six countries, Children of the Mekong counts **313 sponsored children**. Child sponsorship allows the sponsored child to continue their education thanks to the financial and moral support of their sponsor.

Education Centres and other on-going projects

- **Samrong Education Centre** gives access to secondary education to 68 children from underprivileged background in Northwest Cambodia. The children receive boarding in addition to extra courses and holistic training.
- **Dumaguete University Centre** welcomes 38 young deserving people from poor families so they can pursue their studies at a local university. In addition to accommodation and meals, the students receive holistic training and support until they enter the job market.
- **Tuguegarao University Centre** welcomes 41 young deserving people from poor families so they can pursue their studies at a local university. In addition to accommodation and meals, the students receive holistic training and support until they enter the job market.
- **Bursaries for University students, Vietnam:** This project provides financial support, scholarships, and safe housing to help disadvantaged Vietnamese students access and complete university or vocational training, enabling them to build a stable and dignified future.
- **Montessori preschools, Myanmar:** This project supports the operation of four Montessori preschools in Myanmar, ensuring young children in vulnerable communities receive quality early education in a safe and nurturing environment.
- **Writing Through, Cambodia:** This project brings creative writing workshops to disadvantaged young people in Southeast Asia, helping them build confidence, critical thinking, and English-language skills through storytelling and self-expression.

One off development projects

- **Construction of a boarding house for students in Minglanilla, Philippines:** The house accommodates 25 students from poor family background to give them access to education.
- **Construction of a preschool in Go Muong, Vietnam:** the preschool gives access to 40 young children to early education, preparing them for primary school in a safe and nurturing environment.
- **Construction of a boarding house in Dawplin, Myanmar:** This project funded the construction of a safe residential and educational centre for boys in Dawplin, Myanmar, providing vulnerable students with stable housing, academic support, and a protective environment to continue their schooling.

Emergency response

- **Support to victims of typhoon Yagi in September 2024, Vietnam and Myanmar:** This project provided urgent emergency relief to families affected by severe typhoons and flooding in Vietnam and Myanmar, delivering essential supplies, food, and support to help communities recover with dignity.
- **Support to victims of the earthquake in March 2025, Myanmar:** This project delivered urgent humanitarian assistance to families affected by the 28 March earthquake in Myanmar, providing essential supplies and support to help them recover in the immediate aftermath of the disaster.
- **Support to informal classes, Myanmar** are local initiatives led by communities in response to the lack of teaching since the coup and the boycott of public schools by teachers and parents. They are set up in all locations where the public schools can no longer function to provide continuity in the education of local children.

Trustees' report

Including directors' report for the year ended 30th June 2025

Reference and administrative details

Charity number: 1116375 Company number: 05860929
Principal Office: Children of the Mekong, 13b Taylors Green, London W3 7PE
Bankers: HSBC, 8 Canada Square, London, E14 5HQ
Independent Examiner: Reddy Siddiqui LLP, Park View, 183-189 The Vale, London W3 7RW

Directors and Trustees: The Directors of the charitable company (the "Charity") are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as the Trustees. The Secretary is Eugenie Munakarmi Prouvost, also COO, appointed 4th June 2011.

Structure, Governance and Management

The charity is a company limited by guarantee. The trustees, who are also the directors for the purpose of company law, and who served for the period and since 30th June 2025 are:

Camille Burgerhout (Chairwoman) – appointed 18th January 2023 (Trustee since 02nd June 2015),

Jean-Marc Debricon – appointed 28th June 2006,

Andreas Povlsen – appointed 28th June 2006,

Julia Goh – appointed 04th October 2011,

Marcus Fedder – appointed 23rd March 2012,

Guillaume d'Aboville – appointed 9th December 2017

Anthony Osijo – appointed 25th September 2019

Appointment of Trustees: As set out in the Articles of Association a new Trustee may be appointed by ordinary resolution of the Company. Trustees are elected annually by the members of the Charity attending the annual general meeting ("AGM") and serve for a period of two years. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

Trustee induction and training: The existing Trustees were made aware of their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity upon the incorporation of the company. The existing Trustees advised that all new Trustees should take a course before joining to ensure that they are up to date with the latest regulations.

Organization: The Board of Trustees (the "Board"), is currently made up of seven Trustees but can have up to 15 members. It administers the Charity and meets twice a year. Trustees are expected to take active participation in the running of the Charity and the management of its projects, including networking, fundraising and event organising. On top of chairing the meetings of the Board, the Chairman is also responsible for the finances and administration of the Charity. The Secretary manages the day-to-day operations of the Charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding-up.

Governing Document: Children of the Mekong ('COTM') is a company limited by guarantee, incorporated on 28th June 2006 (formerly known as "The Minerva Tree House"), and governed by its Memorandum and Articles of Association as amended by special resolution dated 05 July 2023. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company subject to application to and

approval by the Trustees. In the event of the company being dissolved, members are required to contribute an amount not exceeding £10.

Related parties: The Charity is the UK branch and representative of Enfants du Mekong and has defined this relationship and the rights and obligations of each party in a memorandum of understanding dated 21st July 2011.

Risk management: The Trustees have a risk management strategy that comprises: i. Assessing the feasibility of each project and establishing the funding capabilities of COTM ii. Assessing all potential projects in order to avoid safety risk for the Charity, the Trustees or any other parties involved iii. An ongoing review of any major risks to the Charity and a subsequent establishment of systems and procedures to mitigate those risks identified.

Principal Funding Sources: COTM is carrying excess funds brought forward. In the financial year, the principal funding sources were as follows: private and company donations, grants from Trusts and Foundations, and proceeds from events. Each donation is confirmed by the donor as unrestricted or restricted and then designated accordingly by the COO for a country of operation or a specific project.

Investment Policy: The funds received are held in currency current accounts at an interest rate negotiated by the Trustees with the Bank. For the avoidance of doubt, given the current volatile markets, the Trustees will not seek higher-risk products and will restrict the cash management to term deposits with the Bankers (currently, HSBC Bank plc). Any funds surplus to a designated project will be used for the continued maintenance or further improvement of the project or allocated to another project at the discretion of the Trustees.

Reserves Policy: A reserve policy has been voted in July 2015 by the Board of Trustees, which designates £30,000 as a contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Plans for future periods: The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Public benefit statement: The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit". Approved by the management committee on 01/07/2025 and signed on their behalf by Camille Burgerhout, Chair of Children of Mekong. Surplus reserved at the end of the year amount of £30,000. The present report and accounts are for the year that ended 30 June 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are improving access and quality of education for poor children in Southeast Asia through education programmes. More information on pages 1 and 2 of this report. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The charity has assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks. The report was approved by the Board of Trustees.

Dated: 01/07/2025

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis; and
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement.

The Trustees are responsible for maintaining proper accounting records that 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 (the "Act"). The Trustees 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.

The members of the charitable company are listed on page 2. They guarantee to contribute an amount not exceeding £10 in the event of winding up. The total number of such guarantee on 30th June 2025 was 7.

Approved by the Directors on 1st July 2025 and signed by:



Name: Camille Burgerhout

Title: Chairwoman

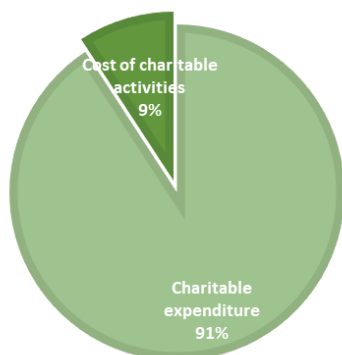
Statement of financial activities

Income and Expenditure

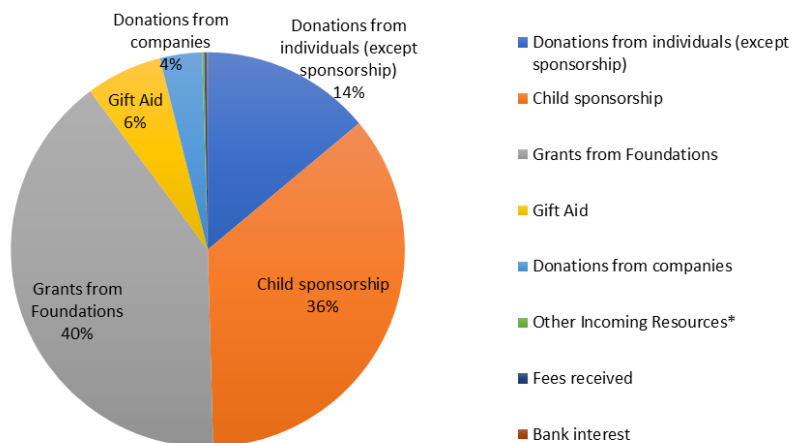
INCOME AND EXPENDITURE					
		Unrestricted Funds £ 2024/25	Restricted Funds £ 2024/25	Total Funds £ 2024/25	Total Funds £ 2023/24
Incoming Resources	Notes				
<i>Voluntary Income</i>	6	21,701	181,251	202,952	294,798
<i>Other Incoming Resources</i>	7	1,373	0	1,373	1,356
<i>Investment Income</i>	8	169	0	169	879
<i>Grant Income</i>		0	132,379	132,379	0
Total incoming Resources		23,243	313,630	336,873	297,033
Resources Expended					
<i>Costs of Raising Funds</i>	9	-31,923	0	-31,923	-26,063
<i>Expenditure on Charitable Activities</i>	10	-17,657	-297,373	-315,030	-312,144
Total Resources Expended		-49,580	-297,373	-346,953	-338,207
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		-26,337	16,257	-10,080	-41,174
Transfers between funds - current year		0	0	0	0
Net movements in funds		-26,337	16,257	-10,080	-41,174
Reconciliation of Funds					
Total funds brought forward		35,633	60,962	96,594	137,307
Adjustment for FX Gain/ (Loss)		-1,249	0	-1,249	0
Total Funds Carried Forward	11	8,046	77,219	85,265	96,133

The statement of financial activities includes all gains and losses recognized in the year. All incoming resources and resources expended derive from continuing activities.

CHARITABLE EXPENDITURE YE2025



REPARTITION OF INCOME YE 2025



Balance Sheet

BALANCE SHEET		
	30.06.2025	30.06.2024
	£	£
Current assets		
Cash at bank and in hand	85,220	96,133
Debtors	4,673	
Creditors: amount falling due within one year	-4,627	
Net current assets	85,265	96,133
Total assets less current liabilities	85,265	96,133
The funds of the charity		
Unrestricted income funds	8,046	21,518
Restricted income funds	77,219	74,615
Total charity funds	85,265	96,133

The notes on pages 7 to 10 form part of these accounts.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30th June 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting

records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 16/04/2026.



Name: Camille Burgerhout

Title: Chairwoman

Company Registration No: 05860929

Notes on the accounts

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered address is 13b Taylors Green, London W3 7PE.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the charity continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and a receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales-related taxes.

1.5 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates. Governance costs comprise of those costs associated with meeting the constitutional and statutory requirements of the charity and include bank charges and other bank-related expenses. Due to projects being abroad, to meet the objectives of the charity, funds are received and disbursed in foreign currency, thus incurring bank charges. These have therefore been included under governance costs as it is an integral part of the running of the charity to receive and disburse funds.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3) Trustee's Remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. There were no trustees' expenses or related party transactions during the financial year ended 30 June 2023.

4) Employees

There was one full time employee during the year.

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on the origin of the donation: GBP, USD and EURO. USD and EURO funds are eventually converted in GBP before disbursements in GBP are made to EDM. Disbursements can also be made in EURO or USD to EDM. For the purposes of the report and financial statements, USD and EURO funds were reported at the appropriate FX rates as at 30th June 2025.

6) Voluntary Income

Voluntary Income	Unrestricted	Restricted	Total
Donations from individuals and companies	1,219	181,251	182,470
Gift Aid	20,482	0	20,482
Grants from foundations	0	131,433	131,433
Total 2024/25	21,701	312,684	334,385
Total 2023/24	38,503	256,295	294,798

7) Other Incoming Resources

Other incoming resources	Unrestricted	Restricted
Other Incoming	554	0
Fees received	818.55	0
Total 2024/25	1,373	0
Total 2023/24	1,356	0

8) Investment Income

Investment income	Unrestricted	Restricted
Investment income	0	0
Bank interest	169	0
Total 2024/25	169	0
Total 2023/24	879	0

9) Costs of Raising Funds

Costs of Raising Funds	Total
Event expenses	-610
Salaries	-29,777
IT & Communications	-771
Fees Paid	-765
Total 2024/25	-31,923
Total 2023/24	-26,063

10) Expenditure on Charitable Activities

Details	Unrestricted	Restricted	Total
Child sponsorship, all countries	-	75,146	75,146
Samrong, Cambodia	-	53,539	53,539
Sisophon, Cambodia	-	951	951
Dumaguete, Philippines	-	4,637	4,637
Informal Classes, Myanmar	-	427	427
Tuguegarao, Philippines	-	45,556	45,556
Appeal earthquake, Myanmar	-	39,631	39,631
Boarding House, Minglanilla	-	30,000	30,000
University students, Vietnam	-	7,043	7,043
Preschool Go Muong, Vietnam	-	2,538	2,538
Appeal typhoon, Vietnam	-	2,764	2,764
Montessori preschool, Myanmar	-	4,050	4,050
Inayawan preschool, Philippines	-	35	35
Trosselly mission, Cambodia	-	660	660
Tak province refugees, Thailand	-	50	50
Writing Through, Cambodia	-	866	866
Boarding House Dawplin, Myanmar	-	29,480	29,480
Monitoring & Evaluation	12,762	-	12,762
Support costs	2,522	-	2,522
Governance costs	2,374	-	2,374
Total 2024/25	17,657	297,373	315,030
Total 2023/24	25,958	286,186	312,144

11) Analysis of net assets between funds

Purpose of Designated Funds:

Miscellaneous funds: These funds have been designated by the Trustees for the undertaking of several projects in Southeast Asia, including children's sponsorships.

Sponsorships designated funds: These funds are restricted, they have been received from child sponsorship donations, and will be used for child sponsorships.

Contingent funds: These funds have been designated by the Trustees to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Analysis of net assets between funds	Current Assets in £
Miscellaneous funds	34,965
Sponsorships designated funds	20,300
Contingent fund	30,000
Net Assets at 30 June 2025	85,265
Net Assets at 30 June 2024	96,133

12) Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount are known with sufficient certainty. As at 30th June 2025, the Charity had no legacy income.

CHILDREN OF THE MEKONG

INDEPENDENT EXAMINER'S REPORT TO THE OF CHILDREN OF THE MEKONG

We report on the accounts of the charity for the year ended 30 June 2025, which are set out on pages 06 to 10.

Respective responsibilities of and examiner

The trustee's, who are also the directors of CHILDREN OF THE MEKONG for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a. which gives us reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- b. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Reddy Siddiqui LLP
Reddy Siddiqui LLP

183-189 The Vale

Acton

London

W3 7RW

Dated: 16/04/2026

CHILDREN OF THE MEKONG

England & Wales - Charity number 1116375

Accounts



Annual and financial report

Year Ending 30th June 2024

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Children of the Mekong is the UK branch of Enfants du Mekong, a French charity founded in Laos in 1958. Our mission is to educate, train and mentor the poorest children and young people. We run sponsorship programmes, developments projects, education centres and boarding houses in six countries of Southeast Asia: Cambodia, Laos, Myanmar, the Philippines, Thailand and Vietnam.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

Children of the Mekong has been raising funds to support our education programmes in Southeast Asia. We raise funds from various channels including child sponsorship, donations from individuals, corporate partnerships, events and grants from trusts and foundations.

We organised one main event during the year **“Music and Stories for the Mekong” in May 2024 in Soho Square, London**. The event started with social drinks and dips, followed by a succession of inspiring stories of overcoming adversity and uplifting testimonials from sponsored children and volunteers. Live piano recital uplifted and inspired the evening.

We run several digital campaigns to raise funds and awareness:

- **Back to School campaign in September 2023** to find new sponsors for our children in the Philippines.
- **The Big Give Christmas Challenge in December 2023** to raise funds for our education centre in Samrong, Cambodia, so that children can reach high school despite the poverty of their family.

We have developed numerous partnerships with companies, receive grants from Trusts & Foundations, and donations through our website throughout the year.

We would like to say a special thank you to our volunteers, who offered their time and talent to support children’s education in Southeast Asia.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity’s work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Our main achievements allowed us to support the following projects:

- **Sponsorship programme** in six countries with 261 sponsored children. Child sponsorship allow the sponsored child to continue their education thanks to the financial and moral support of their sponsor.

Trustee induction and training: The existing Trustees were made aware of their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity upon the incorporation of the company. The existing Trustees advised that all new Trustees should take a course before joining to ensure that they are up to date with the latest regulations.

Organization: The Board of Trustees (the “Board”), is currently made up of seven Trustees but can have up to 15 members. It administers the Charity and meets twice a year. Trustees are expected to take active participation in the running of the Charity and the management of its projects, including networking, fundraising and event organising. On top of chairing the meetings of the Board, the Chairman is also responsible for the finances and administration of the Charity. The Secretary manages the day-to-day operations of the Charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding-up.

Governing Document: Children of the Mekong (‘COTM’) is a company limited by guarantee, incorporated on 28th June 2006 (formerly known as “The Minerva Tree House”), and governed by its Memorandum and Articles of Association as amended by special resolution dated 05 July 2023. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company subject to application to and approval by the Trustees. In the event of the company being dissolved, members are required to contribute an amount not exceeding £10.

Related parties: The Charity is the UK branch and representative of Enfants du Mekong and has defined this relationship and the rights and obligations of each party in a memorandum of understanding dated 21st July 2011.

Risk management: The Trustees have a risk management strategy that comprises: i. Assessing the feasibility of each project and establishing the funding capabilities of COTM ii. Assessing all potential projects in order to avoid safety risk for the Charity, the Trustees or any other parties involved iii. An ongoing review of any major risks to the Charity and a subsequent establishment of systems and procedures to mitigate those risks identified.

Principal Funding Sources: COTM is carrying excess funds brought forward. In the financial year, the principal funding sources were as follows: private and company donations, grants from Trusts and Foundations, and proceeds from events. Each donation is confirmed by the donor as unrestricted or restricted and then designated accordingly by the COO for a country of operation or a specific project.

Investment Policy: The funds received are held in currency current accounts at an interest rate negotiated by the Trustees with the Bank. For the avoidance of doubt, given the current volatile markets, the Trustees will not seek higher-risk products and will restrict the cash management to term deposits with the Bankers (currently, HSBC Bank plc). Any funds surplus to a designated project will be used for the continued maintenance or further improvement of the project or allocated to another project at the discretion of the Trustees.

Reserves Policy: A reserve policy has been voted in July 2015 by the Board of Trustees, which designates £30,000 as a contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Plans for future periods: The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Public benefit statement: The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission’s general guidance on public benefit “Charities and Public Benefit”.

Approved by the management committee on 01/07/2024 and signed on their behalf by Camille Burgerhout, Chair of Children of Mekong.

Surplus reserved at the end of the year amount of £30,000.

The present report and accounts are for the year that ended 30 June 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are improving access and quality of education for poor children in Southeast Asia through education programmes. More information on pages 1 and 2 of this report. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The charity has assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

The report was approved by the Board of Trustees.

Dated: 01/07/2024

Trustees’ responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis; and
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement.

The Trustees are responsible for maintaining proper accounting records that 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 (the “Act”). The Trustees 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.

The members of the charitable company are listed on page 2. They guarantee to contribute an amount not exceeding £10 in the event of winding up. The total number of such guarantee on 30th June 2024 was 7.

Approved by the Directors on 1st July 2024 and signed by:



Name: Camille Burgerhout

Title: Chairwoman

Statement of financial activities

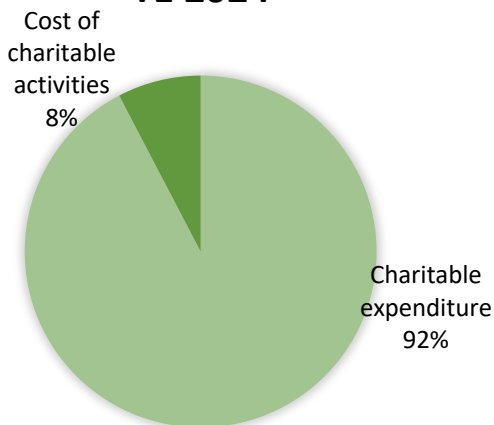
Income and Expenditure

INCOME AND EXPENDITURE					
		Unrestricted Funds £ 2023/24	Restricted Funds £ 2023/24	Total Funds £ 2023/24	Total Funds £ 2022/23
Incoming Resources	Notes				
<i>Voluntary Income</i>	6	38,503	256,295	294,798	258,718
<i>Other Incoming Resources</i>	7	1,356	0	1,356	3,256
<i>Investment Income</i>	8	879	0	879	301
Total incoming Resources		40,738	256,295	297,033	262,275
Resources Expended					
<i>Costs of Raising Funds</i>	9	-26,063	0	-26,063	-27,018
<i>Expenditure on Charitable Activities</i>	10	-25,958	-286,186	-312,144	-186,392
Total Resources Expended		-52,021	-286,186	-338,207	-213,410
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		-11,283	-29,890	-41,174	48,865
Transfers between funds - current year		0	0	0	0
Net movements in funds		-11,283	-29,890	-41,174	48,865
Reconciliation of Funds					
Total funds brought forward		32,801	104,505	137,307	88,405
Adjustment for FX Gain/loss		0	0	0	0
Total Funds Carried Forward	11	21,518	74,615	96,133	137,270

The statement of financial activities includes all gains and losses recognized in the year. All incoming resources and resources expended derive from continuing activities.

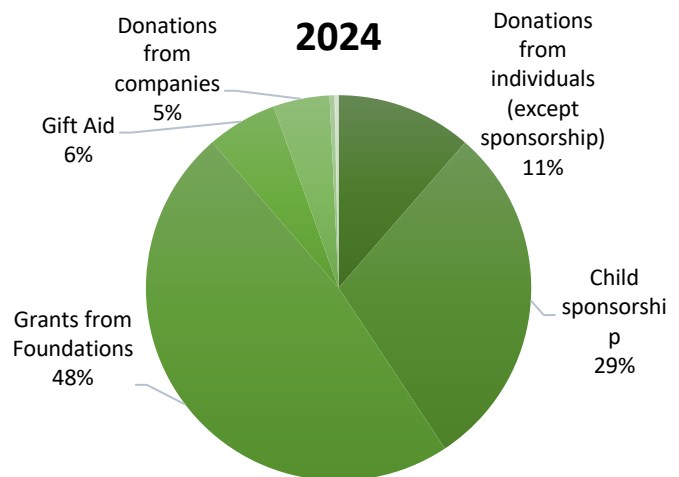
CHARITABLE EXPENDITURE

YE 2024



INCOMING RESOURCES YE

2024



Balance Sheet

BALANCE SHEET		
	2023/24	2022/23
	£	£
Current assets		
Cash at bank and in hand	96,133	137,270
Net assets	96,133	137,270
The funds of the charity		
Unrestricted income funds	21,518	80,588
Restricted income funds	74,615	56,682
Total charity funds	96,133	137,270

The notes on pages 7 to 10 form part of these accounts.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30th June 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year

in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 01/07/2024.

Name: Camille Burgerhout
Title: Chairwoman
Company Registration No: 05860929



Notes on the accounts

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered address is 13b Taylors Green, London W3 7PE.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102. The accounts are prepared

in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the charity continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and a receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales-related taxes.

1.5 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates. Governance costs comprise of those costs associated with meeting the constitutional and statutory requirements of the charity and include bank charges and other bank-related expenses. Due to projects being abroad, to meet the objectives of the charity, funds are received and disbursed in foreign currency, thus incurring bank charges. These have therefore been included under governance costs as it is an integral part of the running of the charity to receive and disburse funds.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3) Trustee's Remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. There were no trustees' expenses or related party transactions during the financial year ended 30 June 2023.

4) Employees

There was one full time employee during the year.

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on the origin of the donation: GBP, USD and EURO. USD and EURO funds are eventually converted in GBP before disbursements in GBP are made to EDM. Disbursements can also be made in EURO or USD to EDM. For the purposes of the report and financial statements, USD and EURO funds were reported at the appropriate FX rates as at 30th June 2024.

6) Voluntary Income

Voluntary Income	Unrestricted	Restricted	Total
Donations from individuals and companies	9,635	125,744	135,379
Gift Aid	17,568	0	17,568
Grants from foundations	11,299	130,551	141,851
Total 2023/24	38,503	256,295	294,798
Total 2022/23	43,754	214,964	258,718

7) Other Incoming Resources

Other incoming resources	Unrestricted	Restricted
Other Incoming Resources*	1,210	0
Fees received	145.63	0
Total 2023/24	1,356	0
Total 2022/23	3,256	0

* Sales of tickets for our annual event in May 2024

8) Investment Income

Investment income	Unrestricted	Restricted
Investment income	0	0
Bank interest	879	0
Total 2023/24	879	0
Total 2022/23	301	0

9) Costs of Raising Funds

Costs of Raising Funds	Total
Event expenses	-647
Salaries	-23,785
IT & Communications	-739
Fees Paid	-892
Total 2023/24	-26,063
Total 2022/23	-27,018

10) Expenditure on Charitable Activities

Details	Unrestricted	Restricted	Total
Child sponsorship		- 63,978	- 63,978
Samrong, Cambodia	-	- 79,325	- 79,325
Sapa, Vietnam	-	- 900	- 900
Dumaguete, Philippines	-	- 10,223	- 10,223
Butuan, Philippines	-	- 1,800	- 1,800
Informal Classes, Myanmar	-	- 5,073	- 5,073
Kholam, Myanmar	-	- 19,000	- 19,000
Tuguegarao, Philippines	-	- 99,524	- 99,524
Sisophon, Cambodia	-	- 4,500	- 4,500
Kon Hring, Vietnam		- 450	- 450
Cebu, Philippines		- 1,413	- 1,413
Pro bono translation services	- 11,270	-	- 11,270
Monitoring & Evaluation	- 10,194	-	- 10,194
Support costs	- 2,694	-	- 2,694
Governance costs	- 1,800	-	- 1,800
Total 2023/24	- 25,958	- 286,186	- 312,144
Total 2022/23	- 23,336	- 163,055	- 186,392

11) Analysis of net assets between funds

Purpose of Designated Funds:

Miscellaneous funds: These funds have been designated by the Trustees for the undertaking of several projects in Southeast Asia, including children sponsorships.

Sponsorships designated funds: These funds are restricted, they have been received from child sponsorship donations, and will be used for child sponsorships.

Contingent funds: These funds have been designated by the Trustees to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Analysis of net assets between funds	Current Assets in £
Miscellaneous funds	59,468
Sponsorships designated funds	6,665
Contingent fund	30,000
Net Assets at 30 June 2024	96,133
Net Assets at 30 June 2023	137,270

12) Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount are known with sufficient certainty. As at 30th June 2024, the Charity had no legacy income.

CHILDREN OF THE MEKONG

INDEPENDENT EXAMINER'S REPORT TO THE OF CHILDREN OF THE MEKONG

We report on the accounts of the charity for the year ended 30 June 2024, which are set out on pages 05 to 09.

Respective responsibilities of and examiner

The trustee's, who are also the directors of CHILDREN OF THE MEKONG for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a. which gives us reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- b. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Reddy Siddiqui LLP
183-189 The Vale
Acton
London
W3 7RW
Dated: 13/12/2024

CHILDREN OF THE MEKONG

England & Wales - Charity number 1116375

Accounts



Annual and financial report

Year Ending 30th June 2023

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

Children of the Mekong is the UK branch of Enfants du Mekong, a French charity founded in Laos in 1958. Our mission is to educate, train and mentor the poorest children and young people. We run sponsorship programmes, developments projects, education centres and boarding houses in six countries of Southeast Asia: Cambodia, Laos, Myanmar, the Philippines, Thailand and Vietnam.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

Children of the Mekong has been raising funds to support our education programmes in Southeast Asia. We raise funds from various channels including child sponsorship, donations from individuals, corporate partnerships, events and grants from trusts and foundations.

We organised two main events during the year:

- **Christmas Cocktail in December 2022 in Marylebone, London.** We started the event with the screening of our 60-year's anniversary movie, followed by a party with Southeast Asian food stall and musical performance by two violinists. Our COO shared the latest news of our education programmes in Southeast Asia and His Excellency Ambassador of Cambodia gave us the honour to attend the event.
- **A Night Along The Mekong in May 2023 in Soho Square, London.** The event started with a show featuring special stories, our latest news, and heartfelt testimonials. It was followed by a time to mingle with like-minded people with drinks and Southeast Asian food available for purchase.

We run several digital campaigns to raise funds and awareness:

- **Back to School campaign in September 2022** to find new sponsors for our children in Myanmar.
- **The Big Give Christmas Challenge in December 2022** to raise funds for our education centre in Samrong, Cambodia, so that children can reach high school despite the poverty of their family.
- **World Day Against Child Labour Appeal in June 2023** to receive donations for our informal education programme in Myanmar, so that every child, even in war zone, can continue to receive some sort of regular education.

We have developed numerous partnerships with companies, receive grants from Trusts & Foundations, and donations through our website throughout the year.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Our main achievements allowed us to support the following projects:

- **Sponsorship programme** in six countries with 219 sponsored children. Child sponsorship allow the sponsored child to continue their education thanks to the financial and moral support of their sponsor.
- **Samrong Education Centre** gives access to secondary education to 70+ children from underprivileged background in Northwest Cambodia. The children receive boarding in addition to extra courses and holistic training.
- **Writing Through** 160 underprivileged Cambodian students received the opportunity to enhance their English language skills through creative writing workshops that encourage self-confidence and conceptual thinking.
- **Dumaguete University Centre** welcomes 30 young deserving people from poor families so they can pursue their studies at a local university. In addition to accommodation and meals, the students receive holistic training and support until they enter the job market.
- **Tuguegarao University Centre** welcomes 42 young deserving people from poor families so they can pursue their studies at a local university. In addition to accommodation and meals, the students receive holistic training and support until they enter the job market.
- **Informal classes in Myanmar** are local initiatives led by communities in response to the lack of teaching since the coup and the boycott of public schools by teachers and parents. They are set up in all locations where the public schools can no longer function to provide continuity in the education of local children.

Trustees' report

Including directors' report for the year ended 30th June 2023

Reference and administrative details

Charity number: 1116375 Company number: 05860929
Principal Office: Children of the Mekong, 13b Taylors Green, London W3 7PE
Bankers: HSBC, 8 Canada Square, London, E14 5HQ
Independent Examiner: Reddy Siddiqui LLP, Park View, 183-189 The Vale, London W3 7RW

Directors and Trustees: The Directors of the charitable company (the "Charity") are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as the Trustees. The Secretary is Eugenie Munakarmi Prouvost, also COO, appointed 4th June 2011.

Structure, Governance and Management

The charity is a company limited by guarantee. The trustees, who are also the directors for the purpose of company law, and who served for the period and since 30th June 2023 are:

Camille Burgerhout (Chairwoman) – appointed 18th January 2023, (Trustee since 02nd June 2015),
Jean-Marc Debricon – appointed 28th June 2006,
Andreas Povlsen – appointed 28th June 2006,
Julia Goh – appointed 04th October 2011,

Marcus Fedder – appointed 23rd March 2012,
Guillaume d’Aboville – appointed 9th December 2017
Anthony Osijo – appointed 25th September 2019

Resignation during the period:

Laure Lagrange – resigned 18th January 2023

Appointment of Trustees: As set out in the Articles of Association a new Trustee may be appointed by ordinary resolution of the Company. Trustees are elected annually by the members of the Charity attending the annual general meeting (“AGM”) and serve for a period of two years. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

Trustee induction and training: The existing Trustees were made aware of their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity upon the incorporation of the company. The existing Trustees advised that all new Trustees should take a course before joining to ensure that they are up to date with the latest regulations.

Organization: The Board of Trustees (the “Board”), is currently made up of seven Trustees but can have up to 15 members. It administers the Charity and meets twice a year. Trustees are expected to take active participation in the running of the Charity and the management of its projects, including networking, fundraising and event organising. On top of chairing the meetings of the Board, the Chairman is also responsible for the finances and administration of the Charity. The Secretary manages the day-to-day operations of the Charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding-up.

Governing Document: Children of the Mekong (‘COTM’) is a company limited by guarantee, incorporated on 28th June 2006 (formerly known as “The Minerva Tree House”), and governed by its Memorandum and Articles of Association as amended by special resolution dated 05 July 2023. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company subject to application to and approval by the Trustees. In the event of the company being dissolved, members are required to contribute an amount not exceeding £10.

Related parties: The Charity is the UK branch and representative of Enfants du Mekong and has defined this relationship and the rights and obligations of each party in a memorandum of understanding dated 21st July 2011.

Risk management: The Trustees have a risk management strategy that comprises: i. Assessing the feasibility of each project and establishing the funding capabilities of COTM ii. Assessing all potential projects in order to avoid safety risk for the Charity, the Trustees or any other parties involved iii. An ongoing review of any major risks to the Charity and a subsequent establishment of systems and procedures to mitigate those risks identified.

Principal Funding Sources: COTM is carrying excess funds brought forward. In the financial year, the principal funding sources were as follows: private and company donations, grants from Trusts and Foundations, and proceeds from events. Each donation is confirmed by the donor as unrestricted or restricted and then designated accordingly by the COO for a country of operation or a specific project.

Investment Policy: The funds received are held in currency current accounts at an interest rate negotiated by the Trustees with the Bank. For the avoidance of doubt, given the current volatile markets, the Trustees will

not seek higher-risk products and will restrict the cash management to term deposits with the Bankers (currently, HSBC Bank plc). Any funds surplus to a designated project will be used for the continued maintenance or further improvement of the project or allocated to another project at the discretion of the Trustees.

Reserves Policy: A reserve policy has been voted in July 2015 by the Board of Trustees, which designates £30,000 as a contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Plans for future periods: The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Public benefit statement: The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Approved by the management committee on 05/07/2023 and signed on their behalf by Camille Burgerhout, Chair of Children of Mekong.

Surplus reserved at the end of the year amount of £30,000.

The present report and accounts are for the year that ended 30 June 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are improving access and quality of education for poor children in Southeast Asia through education programmes. More information on pages 1 and 2 of this report. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

The charity has assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

The report was approved by the Board of Trustees.

Dated: 05/07/2023

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis; and

- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement.

The Trustees are responsible for maintaining proper accounting records that 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 (the "Act"). The Trustees 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.

The members of the charitable company are listed on page 2. They guarantee to contribute an amount not exceeding £10 in the event of winding up. The total number of such guarantee on 30th June 2023 was 7.

Approved by the Directors on 05th July 2023 and signed by:



Name: Camille Burgerhout
Title: Chairwoman

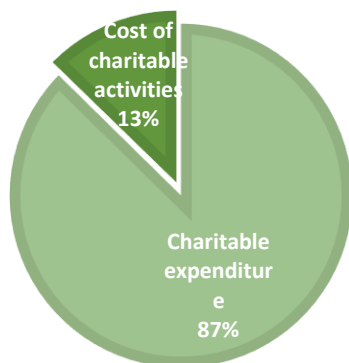
Statement of financial activities

Income and Expenditure

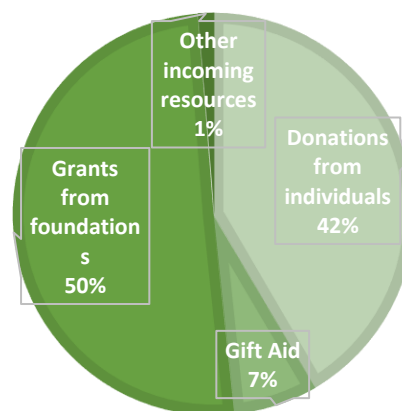
INCOME AND EXPENDITURE					
		Unrestricted Funds 2022/23 £	Restricted Funds 2022/23 £	Total Funds 2022/23 £	Total Funds 2021/22 £
Incoming Resources	Notes				
<i>Voluntary Income</i>	6	43,754	214,964	258,718	211,960
<i>Other Incoming Resources</i>	7	3,256	0	3,256	19,017
<i>Investment Income</i>	8	301	0	301	8
Total incoming Resources		47,311	214,964	262,275	230,985
Resources Expended					
<i>Costs of Raising Funds</i>	9	-27,018	0	-27,018	-26,355
<i>Expenditure on Charitable Activities</i>	10	-23,336	-163,055	-186,392	-194,953
Total Resources Expended		-50,354	-163,055	-213,410	-221,308
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		-3,043	51,909	48,865	9,676
Transfers between funds - current year		0	0	0	0
Net movements in funds		-3,043	51,909	48,865	9,676
Reconciliation of Funds					
Total funds brought forward		83,631	4,773	88,405	78,749
Adjustment for FX Gain/loss		0	0	0	0
Total Funds Carried Forward	11	80,588	56,682	137,270	88,426

The statement of financial activities includes all gains and losses recognized in the year. All incoming resources and resources expended derive from continuing activities.

CHARITABLE EXPENDITURE YEAR ENDING 30TH JUNE 2023



INCOMING RESOURCES 30 JUNE 2023



Balance Sheet

BALANCE SHEET		
	2022/23	2021/22
	£	£
Current assets		
Cash at bank and in hand	137,270	88,426
Net assets	137,270	88,426
The funds of the charity		
Unrestricted income funds	80,588	26,351
Restricted income funds	56,682	62,075
Total charity funds	137,270	88,426

The notes on pages 7 to 10 form part of these accounts.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30th June 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements

of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 05/07/2023.



Name: Camille Burgerhout
Title: Chairwoman
Company Registration No: 05860929

Notes on the accounts

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered address is 13b Taylors Green, London W3 7PE.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the charity continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and a receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales-related taxes.

1.5 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates. Governance costs comprise of those costs associated with meeting the constitutional and statutory requirements of the charity and include bank charges and other bank-related expenses. Due to projects being abroad, to meet the objectives of the charity, funds are received and disbursed in foreign currency, thus incurring bank charges. These have therefore been included under governance costs as it is an integral part of the running of the charity to receive and disburse funds.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3) Trustee's Remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. There were no trustees' expenses or related party transactions during the financial year ended 30 June 2023.

4) Employees

There was one full time employee during the year.

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on the origin of the donation: GBP, USD and EURO. USD and EURO funds are eventually converted in GBP before disbursements in GBP are made to EDM. Disbursements can also be made in EURO or USD to EDM. For the purposes of the report and financial statements, USD and EURO funds were reported at the appropriate FX rates as at 30th June 2023.

6) Voluntary Income

Voluntary Income	Unrestricted	Restricted	Total
Donations from individuals	14,274	94,696	108,970
Gift Aid	17,692	0	17,692
Grants from foundations	11,788	120,268	132,056
Total 2022/23	43,754	214,964	258,718
Total 2021/22	56,005	155,954	211,959

7) Other Incoming Resources

Other incoming resources	Unrestricted	Restricted
Other Incoming Resources (Kickstart Scheme)	3,256	0
Fees received	0.00	0
Total 2022/23	3,256	0
Total 2021/22	19,017	0

8) Investment Income

Investment income	Unrestricted	Restricted
Investment income	0	0
Bank interest	301	0
Total 2022/23	301	0
Total 2021/22	8	0

9) Costs of Raising Funds

Costs of Raising Funds	Total
Event expenses	-907
Salaries	-24,915
IT & Communications	-592
Fees Paid	-604
Total 2022/23	-27,018
Total 2021/22	-26,355

10) Expenditure on Charitable Activities

Expenditure on Charitable Activities	Unrestricted	Restricted	Total
Child sponsorship	-	58,246	58,246
Samrong, Cambodia	-	45,801	45,801
Writing Through, Cambodia	-	4,859	4,859
Dumaguete, Philippines	-	10,219	10,219
Bamboo Iris Revol	-	400	400
Informal Classes, Myanmar	-	34,173	34,173
Tuguegarao, Philippines	-	8,888	8,888
Tak refugee pgm, Thailand	-	470	470
Pro bono translation services	8,390	-	8,390
Monitoring & Evaluation	10,678	-	10,678
Support costs	2,744	-	2,744
Governance costs	1,525	-	1,525
Total 2022/23	23,336	163,055	186,392
Total 2021/22	60,550	134,403	194,953

11) Analysis of net assets between funds

Purpose of Designated Funds:

Miscellaneous funds: These funds have been designated by the Trustees for the undertaking of several projects in Southeast Asia, including children sponsorships.

Sponsorships designated funds: These funds are restricted, they have been received from child sponsorship donations, and will be used for child sponsorships.

Tuguegarao Centre: This is a restricted grant received for the centre in Tuguegarao, it will be used for the centre.

Philippines designated funds: These funds have been designated by the Trustees for the undertaking of a development project in the Philippines.

Contingent funds: These funds have been designated by the Trustees to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Analysis of net assets between funds	Current Assets in £
Miscellaneous funds	37,468
Sponsorships designated funds	21,937
Tuguegarao Centre (Philippines) designated funds	37,893
Philippines designated fund	10,000
Contingent fund	30,000
Net Assets at 30 June 2023	137,298
Net Assets at 30 June 2022	88,426

12) Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount are known with sufficient certainty. As at 30th June 2023, the Charity had no legacy income.

CHILDREN OF THE MEKONG

INDEPENDENT EXAMINER'S REPORT TO THE OF CHILDREN OF THE MEKONG

We report on the accounts of the charity for the year ended 30 June 2023, which are set out on pages 5 to 11.

Respective responsibilities of and examiner

The trustee's, who are also the directors of CHILDREN OF THE MEKONG for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a. which gives us reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- b. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Reddy Siddiqui LLP
183-189 The Vale
Acton
London
W3 7RW
Dated: 23/01/2024

CHILDREN OF THE MEKONG

England & Wales - Charity number 1116375

Accounts

Annual

R E P O R T

Year Ending

30 June 2022



**Children of
the Mekong**

info@childrenofthemekong.org
13b Taylors Green • London W3 7PE • UK
Charity Registration: 1116375

THE FOCUS OF OUR MISSION: **Child Sponsorship**



23,400 sponsored children of which 208 from UK-based sponsors

Our founder, Rene Pechard, believed that “one child at school is one less child in the street”. His vision was that education can lift children from poverty and can change the world. Facing many demands that he could not meet, he asked his family and friends for support; This was the jump-start to our Child Sponsorship Programme. 64 years later, we are still loyal to his vision and child sponsorship remains at the centre of our mission.

With £28 a month, an individual or a family sponsor can a child. Money is given monthly to the sponsored child and the



sponsorship acts as a powerful tool to fight school dropout. As long as they are sponsored, they aren't sent to work in the fields or in a factory. We are encouraging the children to go as far as possible in their studies, and nowadays many of the sponsored children are university students.

We are constantly looking for new sponsors for our children, especially in Myanmar where the needs are greater.

HOLISTIC TRAINING

Children of the Mekong does not only value the academic success, but wishes for each child that we support to be happy and become a responsible and well-rounded young adult. In addition to the financial support via child sponsorship and our education programmes, we also provide holistic training to the 23,400 sponsored children we support.

This holistic programme is underpinned by three values

- 1) Know yourself (personal development)
- 2) Be open with others (socialisation)
- 3) Get involved (serving the common good)

Our local programme managers and overseas volunteers are provided with a large range of games and activities to involve children of all ages.

Testimonial

SANDER LIN, LOCAL PROGRAMME MANAGER IN MYANMAR



“I am responsible for several young people in a boarding house in Kachin State in the north of Myanmar. Every day we are facing structural difficulties, linked to the very way that we consider the education

of young people in the country. During the military dictatorship, the government did not want to develop education. In 2011, when the country was opened, things did improve, but there is still a huge inequality between the cities and the countryside. The level of education is still very low and the environment does not allow young people to fulfil themselves.

As a result, they lack self-confidence and discernment. Many of those I welcome into my boarding house have plans that are not their own but those of their parents, whose expectations they carry as a burden because they cannot oppose them. Respecting elders and a lack of self-confidence are both a cultural reality in Myanmar. These children are convinced that adults know better than they do what is good for them. Unfortunately, this is often a clear path to failure.

There are several reasons for this reality such as poverty and the lack of training for teachers. Therefore, one of the first steps of our holistic training for young people is to strengthen their self- esteem and to learn to be discerning and critical. In my boarding house, we start teaching them to say “no.”

Our response to the challenges in Southeast Asia

COVID 19 RESPONSE



After 18 months of the Pandemic, life in the United Kingdom was normalising. Unfortunately, this was not the case in Southeast Asia where the Delta variant was claiming many victims. Governments implemented stricter restrictions, a majority of schools were still closed and the economies were at their worst. Thousands of people were still suffering with a lack of access to vaccinations, medical support and testing.

This alarming situation had been brought to Children of the Mekong’s attention and we tried to answer their requests as best as we could.

In addition to providing food aid and support against school dropout, we promoted access to medical care and distributed personal protective equipment (e.g. gel, masks, gowns, respirators, oxygen tanks and medicines).

Most schools in were able to re-open in 2022. In Banteay Meanchey province, Northwest Cambodia, Children of the Mekong provided 212 sets of sinks for the schools which were a requisite for the re- opening of the schools. Therefore, 63,000 children were able to go back to school.

THE SITUATION IN MYANMAR

The Myanmar conflict may now be invisible to mainstream media but it still persists. As a charity that supports children, we have been able to help them and their families despite the crisis thanks to our loyal and reliable network of local volunteers. All the sponsorship donations have been distributed to the children last year despite the challenges faced. The sponsorship has been a real breath of fresh air for the families struggling with civil war in some areas, economic crisis and political instability.

Our main concern has been the children and their education. The Covid-19 pandemic, coupled with the political turmoil and the military coup, has hindered students from attending school. Many have retained from attending as an act of defiance and voice of protest against the military junta. As a consequence, thousands of children have been out of school for two years.

In addition to the food distribution that we have carried on since the beginning of the pandemic, one of the response of Children of the Mekong has been to support an initiative from the Episcopal Assembly to provide informal classes involving 6,300 of the most vulnerable children in 29 locations.



Building Well-Rounded Individuals Through Our Education Centres

CEBU AND DUMAGUETE EDUCATION CENTRE, THE PHILIPPINES

Children of the Mekong contributed to two University Education centres in the Philippines, in Dumaguete and Cebu. Our education centres allow students from disadvantaged backgrounds to pursue university education, live in a safe environment and have access to networking opportunities. The student also receives holistic training to encourage intellectual, emotional, and moral development.

Different fields of study include engineering, finance, human resources, psychology, social services and education. With many being the first in their family to pursue education and thanks to the education centre, Southeast Asian children have the means to make their dreams come true.



The centres contribute to the following UN Sustainable Development Goals



SAMRONG EDUCATION CENTRE, CAMBODIA



The Samrong Education Centre provides accommodation, has a wide array of extracurricular activities, and covers tuition and supplies such as food, school supplies and uniforms, hygiene products and medical care.

Cambodian children can pursue secondary education and prepare for the national baccalaureate, which is crucial for progression to university or vocational schools. Beyond academic education, our staff and volunteers provide organise extracurricular activities related to arts and sports to provide children with holistic training that fosters intellectual, interpersonal, professional, and moral growth.

After two difficult years of the Covid-19 Pandemic, the Samrong Education Centre was able to fully reopen its doors in early 2022.

Children of the Mekong adapted to government restrictions by bunk beds; before children slept together on mats, which is common in rural Cambodia. We also limited capacity to 63 students instead of the usual 80...but it is a joy to have our children back at the centre!

Our Presence in the United Kingdom

■ ACT FOR YOUR DREAMS

“Act For Your Dreams” aims to show British Students the benefits of education and its opportunity to support their growth and achieve their dreams.

Children of the Mekong has compiled a series of testimonials and success stories from disadvantaged Southeast Asian children as well as interactive sessions with students. UK students should appreciate the privilege of education.

We are reaching out to schools around the United Kingdom to offer free interactive sessions. We started to give sessions to the Lycee Francais, French School where 120 students aged 11-12 years old took part in our programme. So far, another 160 schools have received an email detailing the campaign, and we are hoping to raise awareness in many other schools in the coming years.



■ A NEW CHAPTER FOR OUR LONDON OFFICE



This financial year marks the first year without an office and charity shop. The main challenge was to maintain a dynamic and engaged team of volunteers and interns despite working remotely. Thanks to the Kickstart Scheme by the UK Department for Work and Pensions, we were able to recruit contracted interns for the role of Trusts & Foundations Officer. Along with them, skilled volunteers joined our team to do the coordination of translations, writing articles for the website, posting on our social media, working on the safeguarding policy, running digital fundraising campaigns and so on.

We had a chance to organise videoconferences with our translator volunteers who are based all around the UK and abroad. Thanks to the Covid-19 restrictions being lifted, we could finally meet our sponsors and supporters for a Garden Drink! It was really nice to finally meet in person and share the latest news in Southeast Asia.

■ WHAT'S NEXT...

Burmese children have not attended school for two years due to the war. Children of the Mekong will continue to hold informal classes so children can continue their education.

Our holistic training became an essential component of our programmes, and we will launch a mobile app which will host hundreds of games and activities for our overseas volunteers and local programme managers to implement in their programmes.

In the UK, we will organise more events like conferences, sport challenges, drinks with sponsors etc. We will also keep on developing our digital presence via our website, social media and fundraising campaigns.



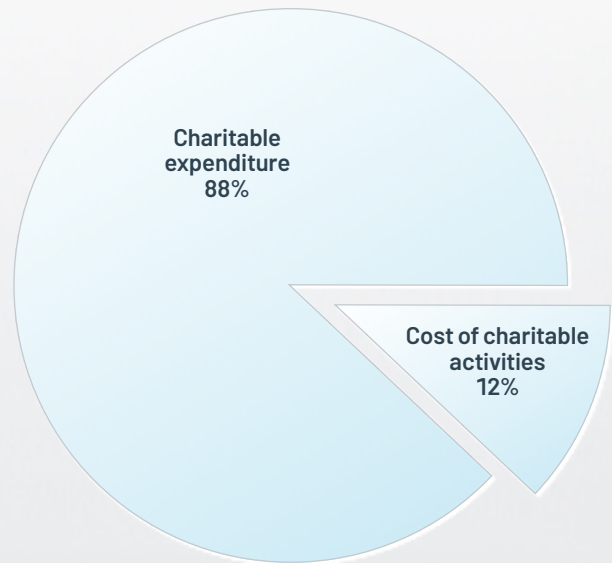
Financial

R E P O R T

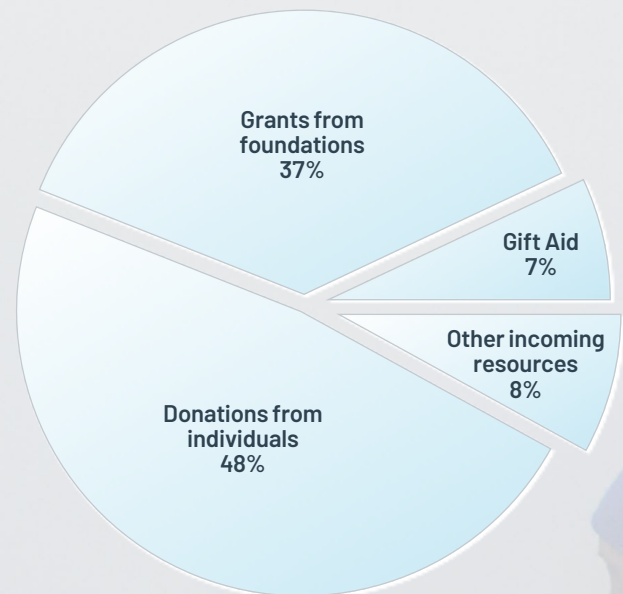
Year Ending

30 June 2022

CHARITABLE EXPENDITURE



INCOMING RESOURCES



Trustees' report

Including directors' report
For the year ended 30th June 2022

Reference and administrative details

Charity number **1116375**

Company number **05860929**

Principal Office **Children of the Mekong, 13b Taylors Green, London W3 7PE**

Bankers **HSBC, 8 Canada Square, London, E14 5HQ**

Independent Examiner **Charles William and Siddiqui, Park View, 183-189 The Vale, London W3 7RW**

■ **Directors and Trustees:** The Directors of the charitable company (the "Charity") are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as the Trustees. The Secretary is Eugenie Munakarmi Prouvost, also COO, appointed 4th June 2011.

■ Structure, Governance and Management

The charity is a company limited by guarantee. The trustees, who are also the directors for the purpose of company law, and who served for the period and since 30th June 2022 are:

- **Jean-Marc Debricon** (Chairman) – appointed 28th June 2006
- **Andreas Povlsen** – appointed 28th June 2006
- **Julia Goh** – appointed 04th October 2011
- **Marcus Fedder** – appointed 23rd March 2012
- **Camille Burgerhout** – appointed 02nd June 2015
- **Laure Lagrange** – appointed 18th July 2016
- **Guillaume d'Aboville** – appointed 9th December 2017
- **Anthony Osijo** – appointed 25th September 2019

■ **Appointment of Trustees:** As set out in the Articles of Association a new Trustee may be appointed by ordinary resolution of the Company. Trustees are elected annually by the members of the Charity attending the annual general meeting ("AGM") and serve for a period of two years. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

■ **Trustee induction and training:** The existing Trustees were made aware of their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity upon the incorporation of the company. The existing Trustees advised that all new Trustees should take a course before joining to ensure that they are up to date with the latest regulations.

■ **Organization:** The Board of Trustees (the "Board"), is currently made up of eight Trustees but can have up to 15 members. It administers the Charity and meets twice a year. Trustees are expected to take active participation in the running of the Charity and the management of its

projects, including networking, fundraising and event organising. On top of chairing the meetings of the Board, the Chairman is also responsible for the finances and administration of the Charity. The Secretary manages the day-to-day operations of the Charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding-up.

■ **Governing Document:** Children of the Mekong ('COTM') is a company limited by guarantee, incorporated on 28th June 2006 (formerly known as "The Minerva Tree House"), and governed by its Memorandum and Articles of Association as amended by special resolution dated 23rd August 2006. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company subject to application to and approval by the Trustees. In the event of the company being dissolved, members are required to contribute an amount not exceeding £10.

■ **Related parties:** The Charity is the UK branch and representative of Enfants du Mekong and has defined this relationship and the rights and obligations of each party in a memorandum of understanding dated 21st July 2011.

■ **Risk management:** The Trustees have a risk management strategy that comprises: i. Assessing the feasibility of each project and establishing the funding capabilities of COTM ii. Assessing all potential projects in order to avoid safety risk for the Charity, the Trustees or any other parties involved iii. An ongoing review of any major risks to the Charity and a subsequent establishment of systems and procedures to mitigate those risks identified.

■ **Principal Funding Sources:** COTM is carrying excess funds brought forward. In the financial year, the principal funding sources were as follows: private and company donations, income from the charity shop, grants from Trusts and Foundations, and proceeds from events. Each donation is confirmed by the donor as unrestricted or restricted and then designated accordingly by the COO for a country of operation or a specific project.

Trustees' report (continued)

■ **Investment Policy:** The funds received are held in currency current accounts at an interest rate negotiated by the Trustees with the Bank. For the avoidance of doubt, given the current volatile markets, the Trustees will not seek higher-risk products and will restrict the cash management to term deposits with the Bankers (currently, HSBC Bank plc). Any funds surplus to a designated project will be used for the continued maintenance or further improvement of the project, or allocated to another project at the discretion of the Trustees.

■ **Reserves Policy:** A reserve policy has been voted in July 2015 by the Board of Trustees, which designates £30,000 as a contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

■ **Plans for future periods:** The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

■ **Public benefit statement:** The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Approved by the management committee on 17/07/2022 and signed on their behalf by Jean-Marc Debricon, Chair of Children of Mekong.

Surplus reserved at the end of the year amount of £30,000.

The present report and accounts are for the year that ended 30 June 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

■ Objectives and activities

The charity's objects are improving access and quality of education for poor children in Southeast Asia through education programmes. More information on pages 1 to 8 of this report. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

■ Financial review

The charity has assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

The report was approved by the Board of Trustees.

Dated: 17/07/2022

■ Trustees' responsibilities in relation to the financial statements

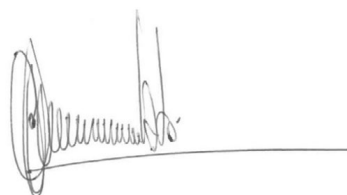
Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis; and State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement.

The Trustees are responsible for maintaining proper accounting records that 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 (the "Act"). The Trustees 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.

The members of the charitable company are listed on page 7. They guarantee to contribute an amount not exceeding £10 in the event of winding up. The total number of such guarantee on 30th June 2022 was 8.

Approved by the Directors on 17th July 2022 and signed by:



Name: JEAN-MARC DEBRICON
Title: Chairman



Statement of financial activities

INCOME AND EXPENDITURE		Unrestricted Funds 2021/22 £	Restricted Funds 2021/22 £	Total Funds 2021/22 £	Total Funds 2020/21 £
Incoming Resources	Notes				
Voluntary Income	6	56,005	155,954	211,960	206,810
Other Incoming Resources	7	19,017	0	19,017	32,949
Investment Income	8	8	0	8	8
Total incoming Resources		75,030	155,954	230,985	239,762
Resources Expended					
Costs of Raising Funds	9	-26,355	0	-26,355	-19,953
Expenditure on Charitable Activities	10	-60,550	-134,403	-194,953	-216,533
Total Resources Expended		-86,906	-134,403	-221,308	-236,486
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		-11,875	21,552	9,676	3,276
Transfers between funds – current year		0	0	0	0
Net movements in funds		-11,875	21,552	9,676	3,276
Reconciliation of Funds					
Total funds brought forward		38,226	40,523	78,749	79,139
Adjustment for FX Gain/loss		0	0	0	0
Total Funds Carried Forward	11	26,351	62,075	88,426	82,415

**The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.**

Balance sheet

	2020/21 £	2019/20 £
Current assets		
Cash at bank and in hand	88,426	82,415
Net assets	88,426	82,415
The funds of the charity		
Unrestricted income funds	26,351	38,237
Restricted income funds	62,075	44,178
Total charity funds	88,426	82,415

The notes on pages 10 to 12 form part of these accounts.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30th June 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 17/07/2022.

Name: JEAN-MARC DEBRICON

Title: Chairman

Company Registration No: 05860929



Notes on the accounts

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered address is 13b Taylors Green, London W3 7PE.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the charity continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and a receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales-related taxes.

Notes on the accounts (continued)

1.5 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates. Governance costs comprise of those costs associated with meeting the constitutional and statutory requirements of the charity and include bank charges and other bank-related expenses. Due to projects being abroad, to meet the objectives of the charity, funds are received and disbursed in foreign currency, thus incurring bank charges. These have therefore been included under governance costs as it is an integral part of the running of the charity to receive and disburse funds.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other

sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3) Trustee's Remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. There were no trustees' expenses or related party transactions during the financial year ended 30 June 2022.

4) Employees

There were one full time employee during the year and three part-time contract employees with the Kickstart Scheme.

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on the origin of the donation: GBP, USD and EURO. USD and EURO funds are eventually converted in GBP before disbursements in GBP are made to EDM. Disbursements can also be made in EURO or USD to EDM. For the purposes of the report and financial statements, USD and EURO funds were reported at the appropriate FX rates as at 30th June 2022.

6) Voluntary Income

Voluntary Income	Unrestr.	Restr.	Total
Donations from individuals	31,096	80,900	111,997
Gift Aid	15,151	0	15,151
Grants from foundations	9,758	75,054	84,812
Total 2021/22	56,005	155,954	211,960
Total 2020/21	26,080	180,729	206,810

7) Other Incoming Resources

Other incoming resources	Unrestricted	Restricted
Other Income Resources	19,017	0
Fees received	0	0
Total 2021/22	19,017	0
Total 2020/21	32,949	0

Notes on the accounts (continued)

Other Incoming Resources Detail	Total
Kickstart Scheme	14,919.30
Charity Shop	4,097.53
Total 2021/22	19,016.83

8) Investment Income

Investment income	Unrestricted	Restricted
Investment income	0	0
Bank interest	8	0
Total 2021/22	8	0
Total 2020/21	3	0

9) Costs of Raising Funds

Costs of Raising Funds	Total
Event expenses	-262
Salaries	-24,305
IT & Communications	-1,306
Utilities	-229
Fees Paid	-254
Total 2021/22	-26,355
Total 2020/21	-19,953

10) Expenditure on Charitable Activities

	Unrestr.	Restr.	Total
Child sponsorship	0	-56,768	-56,768
Samrong, Cambodia	0	-43,354	-43,354
Refugees in Tak, Thailand	0	-2,381	-2,381
Dumaguete, Philippines	0	-400	-400
COVID19 Appeal	0	-29,790	-29,790
Cebu, Philippines	0	-1,710	-1,710
Pro bono legal advice closing charity shop	-13,676	0	-13,676
Pro bono translation services	-11,234	0	-11,234
Monitoring & Evaluation	-24,305	0	-24,305
Support costs	-9,458	0	-9,458
Governance costs	-1,879	0	-1,879
Total 2021/22	-60,550	-134,403	-194,953
Total 2020/21	-30,891	-185,642	-216,533

11) Analysis of net assets between funds

Purpose of Designated Funds:

Miscellaneous funds: These funds have been designated by the Trustees for the undertaking of several projects in Southeast Asia, including children sponsorships.

Philippines funds: These funds have been designated by the Trustees for the undertaking of a development project in the Philippines.

Contingent funds: These funds have been designated by the Trustees to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Analysis of net assets between funds	Current Assets in £
Miscellaneous funds	32,415
Philippines designated fund	20,000
Contingent fund	30,000
Net Assets at 30 June 2022	82,415
Net Assets at 30 June 2021	79,140

12) Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount are known with sufficient certainty. As at 30th June 2022, the Charity had no legacy income.

Independent Examiner's Report to Children of the Mekong

CHILDREN OF THE MEKONG

INDEPENDENT EXAMINER'S REPORT TO THE OF CHILDREN OF THE MEKONG

We report on the accounts of the charity for the year ended 30 June 2022, which are set out on pages 12 to 15.

Respective responsibilities of and examiner

The trustee's, who are also the directors of CHILDREN OF THE MEKONG for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

- a. which gives us reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- b. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles William & Siddiqui Ltd

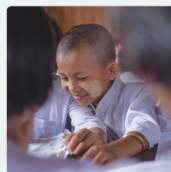
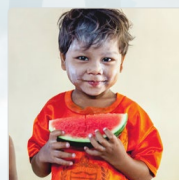
Charles William & Siddiqui Limited
183-189 The Vale
Acton
London
W3 7RW
Dated: 03/10/2022

CHILDREN OF THE MEKONG

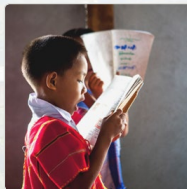
England & Wales - Charity number 1116375

Accounts

Annual R E P O R T



Year Ending
30 June 2021



**Children of
the Mekong**

info@childrenofthemekong.org
13b Taylors Green • London W3 7PE • UK
Charity Registration: 1116375

Our COVID response IN SOUTHEAST ASIA

Children of the Mekong works in six countries of Southeast Asia, all of which have been affected by the Covid-19 pandemic.

The most difficult problems to face for the families we work with are the increase of prices of raw materials and food, job losses and school closures for months on end.

Thanks to our network of local managers we have been able to keep operating, and the need for our services is greater than ever. Indeed, it is the most vulnerable who are being hit hardest by the pandemic. Some families we support struggle in normal times to put food on the table just once a day; today they are in dire straits, battling not only with shortages, but with lockdowns, and an associated increase in domestic violence and community tensions.

Faced with these disastrous situations, Children of the Mekong's projects have three priorities:

PRIORITY 1

Maintain child sponsorship assistance

Thanks to our network of local programme managers, Children of the Mekong is maintained at more than 95% the distribution of the child sponsorship money.

PRIORITY 2

Meet the nutritional needs of families

We have responded to many local requests in our 6 Asian countries, providing basic necessities, mainly rice and hygiene kits.

PRIORITY 3

Fight against dropping out of school

The pandemic has had a significant impact on the lives of children and adolescents since the start of 2020. Most schools are still closed, children are going around in circles at home or returning to help out in the fields or at the factory. Consequently, many will not go back to school next year. In addition, some young girls face the risk of early

marriage. Finally, for families who have them, children are exposed to screen addiction.

Many local programme managers organise courses for young people in villages. This allows to provide them with a framework, a secure environment and to keep a school rhythm. Despite lockdowns they continue to learn.



Children of the Mekong's emergency aid principles

Wider reach

☉ We continue to focus on responding to the needs of the sponsored child and their family. But we also support their extended families and community, whenever they are affected. If there is a reliable local leader we can offer further assistance in the long term.

No duplication of effort

☉ Check that aid is not already available locally.

Towards sustainability

☉ Work out how to move towards a sustainable solution. ("Give a man a fish and he will eat for a day. Teach a man how to fish and you feed him for a lifetime.")

Testimonial

Alice Lelong, Assistant to the Asia Director, Based in Bangkok

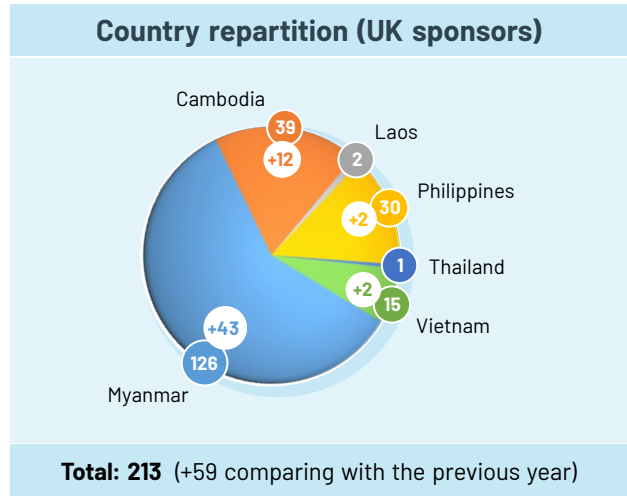


■ Even having experienced the lockdown in the heart of Asia, it is difficult to appreciate what fragile populations are experiencing. Which of us can say that we have actually experienced hunger? Thousands of families in our countries of operations did not know what they were going to eat the same evening. In 2020 there are still people dying of hunger, and this reality is unfortunately

aggravated by the pandemic. I will particularly remember the example of Khun Da, a volunteer committed with Children of the Mekong for 40 years. She has worked hard to provide life-saving assistance to illegal refugee families in Bangkok. Like Thavong's family from Vietnam: "When the school was open, the children were allowed to have lunch. Now that there is no school, we have to make do with one meal a day. Thanks to these donations, we can pay our rent and buy rice and milk for the baby. Many thanks to the donors.»

Our impact in Southeast Asia

CHILD SPONSORSHIP



Sponsorship allows a child to attend school. It gives a child the means to take charge of their life and that of their family. The sponsored child wakes up every morning and makes their way to school instead of going to work in a rice field or a landfill.

Our local managers know the families and their needs. Along with our overseas volunteers "Bamboos", they select sponsored children based

22,900 sponsored children of which 213 from UK based sponsors

on three main criteria: 1) poverty and 2) how motivated the child is to go to school 3) and the family's motivation to send them to school for as long as possible. As soon as sponsorship starts, the child is part

of a programme and is personally followed by our local manager. They make sure the sponsorship is used correctly and that the child's needs are prioritised.

OUR EDUCATION CENTRE IN SAMRONG, CAMBODIA

The Covid-19 pandemic has so far caused less sickness in Cambodia than in most other parts of the world, but the country has nonetheless suffered greatly from the downturn in the global economy and the closure of international borders.

In December, at the end of a chaotic academic year characterised by school closures, distance learning and repeated postponement of assignments and assessments, the government decided to award the baccalauréat (the local equivalent of UK A-levels) to all pupils in Grade 12.

Our Khmer staff and overseas volunteers have done a wonderful job during the pandemic. The local representatives of the Ministry of Education have praised our online courses, and our approach to pupil

monitoring, which have kept the dropout rate low despite the circumstances and produced good end of year exam results for pupils of all ages. With our boarding houses empty, staff and volunteers have been providing more support for pupils living at home, which has boosted their motivation.



Our impact in Southeast Asia (continued)

CARE AND PROTECTION OF CHILDREN LIVING IN REFUGEE CAMPS IN TAK, THAILAND

The refugee camps in Tak province host 55,000 people who had been fleeing ethnic conflicts in Myanmar for decades. Thailand ensures that the camps are safe, but does not allow refugees to work or leave. Therefore, families are dependent on international aid for every aspect of their lives, such as food, building materials, clothing, and other necessities.

The overcrowded camps are plagued by poverty and diseases. This project addresses the urgent need to respond to the high risk of abuse and denial of basic needs among children living in refugees' camps along the Thai-Burma border. Our local partner is COERR, which whom we have been working for the last 15 years. COERR is the branch of Caritas Thailand which looks after refugees and displaced people, particularly in the province of Tak, where they identified 190 cases of child abuse at the start of 2020.

This project aims at giving **190 at-risk children** the chance to:

- 1) Find a placement in a foster family within the camp.
- 2) Provide each foster family with an allowance to cover the extra costs such as food.
- 3) Provide each family with training before the beginning of fostering.



BUILDING A NEW BOARDING HOUSE FOR HIGH SCHOOL GIRLS IN MINDAT, MYANMAR

A chain of unfortunate events has delayed the building of a boarding house for girls in Mindat. Firstly, the COVID-19 pandemic has slowed the transport and delivery of non-essential goods necessary to the site's construction. Moreover, the quarantine and curfew implemented to prevent the propagation of COVID-19 delayed the project's progress. The political climate also affected our work in Mindat. Since the coup last February, negotiations between the official army, the Tatmadaw, and a local armed group, the Chinland Defence Force (CDF), failed, resulting in a wave of

violence in the region. When the CDF did not obtain the release of prisoners they requested, the group attacked the military. In retaliation, Tatmadaw carried out air raids and artillery bombardments in the city. Many people decided to flee the city. Because of the COVID-19 pandemic and the violence in the region, construction workers were unable to work on the site. Nevertheless, as soon as the situation in Myanmar allows, the construction will resume. We are indeed eager to provide to Mindat's students a space in which they can live and study.



Farewell TO OUR CHARITY SHOP IN LONDON

On Friday 30 May 2021, we closed the door of our charity shop for the last time. After 7 years of business, it is the end of a chapter. Where does it all started?

In 2013, Children of the Mekong in the UK was growing, and we were looking for an office space. However, one of our core value is to keep admin costs as low as possible, and we didn't want to pay for office space in London. Two of our Trustees suggested to open a charity shop. After six month of market survey and business plan, we found the shop on Lavender Hill with a huge basement, which was perfect to host the charity office.

Despite the challenging year we had, the closing of

the shop is due to BREXIT, and not COVID. Indeed, the new immigration law does not allow European students to carry out unpaid internships in the UK. Our business model would have not been sustainable without the interns, and this is why we had to close down the shop.

The closing of the charity shop is the end of a chapter for Children of the Mekong, but not the end of the story!

We are extremely grateful to all the interns, volunteers, customers and donors who made this shop special.



- **7 years**
- **91 students** came from all around the world, although mostly from France, to do internships. Most of them were staying for 5 months.
- **97 volunteers**
- **1,570** registered Gift Aid donor, and probably more than twice that number of non- Gift Aid donors
- **Thousands** of sold items. Our best-ever sales were Ladies clothes, followed closely by Bric-a-Brac.
- **5 education projects** supported by the proceeds of the shop, in Cambodia, Laos, Myanmar and Thailand.

WHAT'S NEXT FOR THE coming year



In Southeast Asia, the second wave of COVID-19 hit hard and we keep on receiving many calls for help. We will carry on the food distribution as well as programmes to fight school dropout in our countries of operations. In Myanmar, the coup of the 1st of February 2021 put an end to the democracy transition started a decade ago. The country is at the edge of a civil war, and our local programme managers are sending desperate calls of help as the situation is really difficult in some areas.

At Children of the Mekong UK, following the closing of the charity shop, our team is now focused on digital marketing to find new child sponsors and donors. We will also raise awareness among pupils and young people in schools in the UK. The aim of the project is to encourage young people in the UK to fall back in love with education thanks to the amazing success stories full of hope that we receive from our sponsored children in Southeast Asia. Finally, Children of the Mekong will continue its international development in the USA, the Netherlands and Hong Kong, especially by facilitating our child sponsorship programmes.

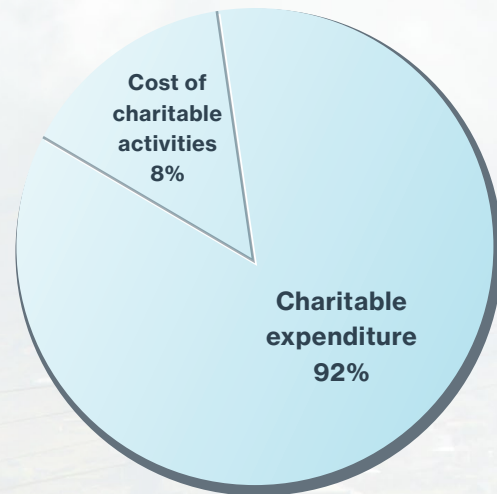
Financial

R E P O R T

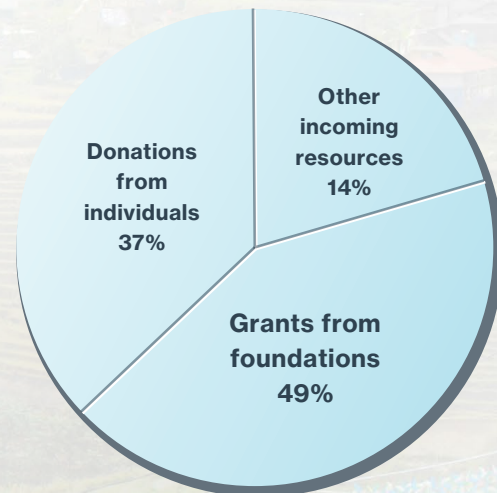
Year Ending

30 June 2021

CHARITABLE EXPENDITURE



INCOMING RESOURCES



Trustees' report

Including directors' report
For the year ended 30th June 2021

Reference and administrative details

Charity number **1116375**

Company number **05860929**

Principal Office **Children of the Mekong, 13b Taylors Green, London W3 7PE, UK**

Bankers **HSBC, 8 Canada Square, London, E14 5HQ**

Independent Examiner **Charles William and Siddiqui, Park View, 183-189 The Vale, London W3 7RW**

■ **Directors and Trustees:** The Directors of the charitable company (the "Charity") are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as the Trustees. The Secretary is Eugenie Munakarmi Prouvost, also COO, appointed 4th June 2011.

■ Structure, Governance and Management

The charity is a company limited by guarantee. The trustees, who are also the directors for the purpose of company law, and who served for the period and since 30th June 2021 are:

- **Jean-Marc Debricon** (Chairman) – appointed 28th June 2006
- **Andreas Povlsen** – appointed 28th June 2006
- **Julia Goh** – appointed 04th October 2011
- **Marcus Fedder** – appointed 23rd March 2012
- **Camille Burgerhout** – appointed 02nd June 2015
- **Laure Lagrange** – appointed 18th July 2016
- **Guillaume d'Aboville** – appointed 9th December 2017
- **Anthony Osijo** – appointed 25th September 2019

■ **Appointment of Trustees:** As set out in the Articles of Association a new Trustee may be appointed by ordinary resolution of the Company. Trustees are elected annually by the members of the Charity attending the annual general meeting ("AGM") and serve for a period of two years. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

■ **Trustee induction and training:** The existing Trustees were made aware of their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity upon the incorporation of the company. The existing Trustees advised that all new Trustees should take a course before joining to ensure that they are up to date with the latest regulations.

■ **Organization:** The Board of Trustees (the "Board"), is currently made up of eight Trustees but can have up to 15 members. It administers the Charity and meets twice a year. Trustees are expected to take active participation in the running of the Charity and the management of its

projects, including networking, fundraising and event organising. On top of chairing the meetings of the Board, the Chairman is also responsible for the finances and administration of the Charity. The Secretary manages the day-to-day operations of the Charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding-up.

■ **Governing Document:** Children of the Mekong ('COTM') is a company limited by guarantee, incorporated on 28th June 2006 (formerly known as "The Minerva Tree House"), and governed by its Memorandum and Articles of Association as amended by special resolution dated 23rd August 2006. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company subject to application to and approval by the Trustees. In the event of the company being dissolved, members are required to contribute an amount not exceeding £10.

■ **Related parties:** The Charity is the UK branch and representative of Enfants du Mekong and has defined this relationship and the rights and obligations of each party in a memorandum of understanding dated 21st July 2011.

■ **Risk management:** The Trustees have a risk management strategy that comprises: i. Assessing the feasibility of each project and establishing the funding capabilities of COTM ii. Assessing all potential projects in order to avoid safety risk for the Charity, the Trustees or any other parties involved iii. An ongoing review of any major risks to the Charity and a subsequent establishment of systems and procedures to mitigate those risks identified.

■ **Principal Funding Sources:** COTM is carrying excess funds brought forward. In the financial year, the principal funding sources were as follows: private and company donations, income from the charity shop, grants from Trusts and Foundations, and proceeds from events. Each donation is confirmed by the donor as unrestricted or restricted and then designated accordingly by the COO for a country of operation or a specific project.

Trustees' report (continued)

■ **Investment Policy:** The funds received are held in currency current accounts at an interest rate negotiated by the Trustees with the Bank. For the avoidance of doubt, given the current volatile markets, the Trustees will not seek higher-risk products and will restrict the cash management to term deposits with the Bankers (currently, HSBC Bank plc). Any funds surplus to a designated project will be used for the continued maintenance or further improvement of the project, or allocated to another project at the discretion of the Trustees.

■ **Reserves Policy:** A reserve policy has been voted in July 2015 by the Board of Trustees, which designates £30,000 as a contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

■ **Plans for future periods:** The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

■ **Public benefit statement:** The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Approved by the management committee on 19/07/2021 and signed on their behalf by Jean-Marc Debricon, Chair of Children of Mekong.

Surplus reserved at the end of the year amount of £30,000.

The present report and accounts are for the year that ended 30 June 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

■ Objectives and activities

The charity's objects are improving access and quality of education for poor children in Southeast Asia through education programmes. More information on pages 1 to 8 of this report. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

■ Financial review

The charity has assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

The report was approved by the Board of Trustees.

Dated: 19/07/2021

■ Trustees' responsibilities in relation to the financial statements

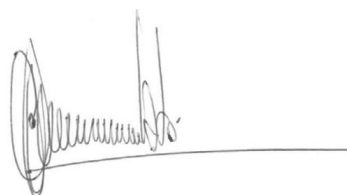
Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis; and State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement.

The Trustees are responsible for maintaining proper accounting records that 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 (the "Act"). The Trustees 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.

The members of the charitable company are listed on page 7. They guarantee to contribute an amount not exceeding £10 in the event of winding up. The total number of such guarantee on 30th June 2021 was 8.

Approved by the Directors on 19th July 2021 and signed by:



Name: JEAN-MARC DEBRICON
Title: Chairman



Statement of financial activities

INCOME AND EXPENDITURE		Unrestricted Funds 2020/21 £	Restricted Funds 2020/21 £	Total Funds 2020/21 £	Total Funds 2019/20 £
Incoming Resources	Notes				
Voluntary Income	6	26,080	180,729	206,810	179,043
Other Incoming Resources	7	32,949	0	32,949	20,976
Investment Income	8	3	0	3	48
Total incoming Resources		59,033	180,729	239,762	200,066
Resources Expended					
Costs of Raising Funds	9	-19,953	0	-19,953	-35,084
Expenditure on Charitable Activities	10	-30,891	-185,642	-216,533	-149,688
Total Resources Expended		-50,844	-185,642	-236,486	-184,772
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		8,189	-4,912	3,276	15,294
Transfers between funds – current year		0	0	0	0
Net movements in funds		8,189	-4,912	3,276	15,294
Reconciliation of Funds					
Total funds brought forward		30,048	49,091	79,139	63,845
Adjustment for FX Gain/loss		0	0	0	0
Total Funds Carried Forward	11	38,237	44,179	82,415	79,140

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Balance sheet

	2020/21 £	2019/20 £
Current assets		
Cash at bank and in hand	82,415	79,140
Net assets	82,415	79,140
The funds of the charity		
Unrestricted income funds	30,048	26,723
Restricted income funds	49,091	40,757
Total charity funds	79,139	67,480

The notes on pages 10 to 12 form part of these accounts.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30th June 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 19/07/2021.

Name: JEAN-MARC DEBRICON

Title: Chairman

Company Registration No: 05860929



Notes on the accounts

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered address is 7 Englewood Road, London SW11 9PA.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102. The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the charity continues to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and a receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales-related taxes.

Notes on the accounts (continued)

1.5 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates. Governance costs comprise of those costs associated with meeting the constitutional and statutory requirements of the charity and include bank charges and other bank-related expenses. Due to projects being abroad, to meet the objectives of the charity, funds are received and disbursed in foreign currency, thus incurring bank charges. These have therefore been included under governance costs as it is an integral part of the running of the charity to receive and disburse funds.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other

sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3) Trustee's Remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. There were no trustees' expenses or related party transactions during the financial year ended 30 June 2020.

4) Employees

There was only one employee during the year who received less than £60k in total employment benefits.

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on the origin of the donation: GBP, USD and EURO. USD and EURO funds are eventually converted in GBP before disbursements in GBP are made to EDM. Disbursements can also be made in EURO or USD to EDM. For the purposes of the report and financial statements, USD and EURO funds were reported at the appropriate FX rates as at 30th June 2021.

6) Voluntary Income

Voluntary Income	Unrestr.	Restr.	Total
Donations from individuals	3,292	86,357	89,649
Grants from foundations	22,788	94,373	117,160
Total 2020/2021	26,080	180,729	206,810
Total 2019/2020	93,493	85,550	179,043

7) Other Incoming Resources

Other incoming resources	Unrestricted	Restricted
Other Income Resources	32,949	0
Fees received	0.21	0
Total 2020/2021	32,949	0
Total 2019/2020	20,976	0

Notes on the accounts (continued)

8) Investment Income

Investment income	Unrestricted	Restricted
Investment income	0	0
Bank interest	3	0
Total 2020/2021	3	0
Total 2019/2020	48	0

9) Costs of Raising Funds

Costs of Raising Funds	Total
Event expenses	-7
Website	-79
Salaries	-15,133
IT & Communications	-1,661
Utilities	-996
Fees Paid	-2,077
Total 2020/2021	-19,953
Total 2019/2020	-35,084

10) Expenditure on Charitable Activities

	Unrestr. £	Restr. £	Total £
Child sponsorship	0	-69,451	-69,451
Samrong, Cambodia	0	-50,220	-50,220
Refugees in Tak, Thailand	0	-9,000	-9,000
Mindat, Myanmar	0	-16,445	-16,445
Batang Mekong, Philippines	0	-1,494	-1,494
COVID 19 Appeal	0	-39,032	-39,032
Pro bono translation services	-10,795	0	-10,795
Monitoring & Evaluation	-6,486	0	-6,486
Support costs	-11,754	0	-11,754
Governance costs	-1,857	0	-1,857
Total 2020/2021	-30,891	-185,642	-216,533
Total 2019/2020	-60,650	-89,038	-149,688

11) Analysis of net assets between funds

Purpose of Designated Funds:

Miscellaneous funds: These funds have been designated by the Trustees for the undertaking of several projects in Southeast Asia, including children sponsorships.

Philippines funds: These funds have been designated by the Trustees for the undertaking of a development project in the Philippines.

Contingent funds: These funds have been designated by the Trustees to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

Analysis of net assets between funds	Current Assets in £
Miscellaneous funds	32,415
Philippines designated fund	20,000
Contingent fund	30,000
Net Assets at 30 June 2021	82,415
Net Assets at 30 June 2020	79,140

12) Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount are known with sufficient certainty. As at 30th June 2021, the Charity had no legacy income.

Independent Examiner's Report to Children of the Mekong

CHILDREN OF THE MEKONG

INDEPENDENT EXAMINER'S REPORT TO THE OF CHILDREN OF THE MEKONG

We report on the accounts of the charity for the year ended 30 June 2021, which are set out on pages 12 to 15.

Respective responsibilities of and examiner

The trustee's, who are also the directors of CHILDREN OF THE MEKONG for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to our attention:

- a. which gives us reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- b. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles William & Siddiqui Ltd

Charles William & Siddiqui Limited

183-189 The Vale

Acton

London

W3 7RW

Dated: 06/12/2021