

THE CAMBODIAN CHILDRENS CHARITY

England & Wales · Charity number 1116862

Details

Other names CAMKIDS

Status Registered

Legal form Trust

Registered 2006-11-17

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

Contact

Address 26 Kenilworth Avenue
London
SW19 7LW

Phone 02089477144

Email contact@camkids.org

Website www.camkids.org

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE POOR PEOPLE OF CAMBODIA INCLUDING BUT NOT LIMITED TO:1. THE RELIEF OF POVERTY2. THE ADVANCEMENT OF EDUCATION OF INDIVIDUALS AND COMMUNITIES IN CAMBODIA AND SUPPORT FOR THE TRAINING AND GOOD PRACTICE OF THEIR TEACHERS3. THE PROMOTION OF HEALTH , THROUGH EDUCATION AND ACCESS TO MEDICAL FACILITIES4. THE PROVISION OF RECREATIONAL FACILITIES FOR THE BENEFIT OF INDIVIDUALS OR COMMUNITIES WHO, BY REASON OF POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES , MAY NOT HAVE THE OPPORTUNITY TO ENJOY THEM5. THE SUPPORT OF CHILDREN AND YOUNG PEOPLE WHO HAVE BEEN ABANDONED OR HAVE BEEN THE VICTIMS OF ABUSE OR WHO ARE UNABLE TO SUPPORT THEIR CHILDREN6. THE SUPPORT OF MOTHERS AND EXPECTANT MOTHERS WHO HAVE BEEN THE VICTIMS OF ABUSE OR WHO ARE UNABLE TO SUPPORT THEIR CHILDREN7. THE PROVISION OF FUNDING AND SUPPORT FOR OTHER ORGANISATIONS WHICH GIVE HELP TO PEOPLE SUFFERING HARDSHIP IN CAMBODIA8. TO PURSUE OTHER CHARITABLE PURPOSES WHICH MAY BENEFIT POOR INDIVIDUALS OR COMMUNITIES IN CAMBODIA

Activities: The Cambodian Children's Charity is a development and relief organisation, dedicated to providing direct aid to poor children in Cambodia. For more information, go to www.camkids.org or e-mail: contact@camkids.org.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** CAMBODIA
- Cambodia

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£151,921	£113,419	-	-
2023-12-31	£147,330	£142,866	-	-
2022-12-31	£100,540	£96,049	-	-
2021-12-31	£95,256	£74,337	-	-
2020-12-31	£103,439	£87,626	-	-

Trustees

Name	Role	Appointed
Alexander Jamie Purser		2019-02-02
BENITA KATHERINE SHARPE		
DOMINIC GERRARD SHARPE		
JOANNA PETRINA PURSER		
Sharon Ann Walter		2022-03-13

THE CAMBODIAN CHILDRENS CHARITY

England & Wales - Charity number 1116862

Accounts



Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For The Year Ended 31 December 2024

*26 Kenilworth Avenue
London
SW19 7LW*

*020 8947 7144
contact@camkids.org
www.camkids.org*

The Cambodian Children’s Charity

Registered Charity Number: 1116862

Trustees Report and Financial Statements

Year Ended 31 December 2024

Index

	Page
Legal and administrative information	1
Report of the Trustees	2 - 8
Report of the independent examiner	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 16

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Legal and administrative information

Name of Charity: The Cambodian Children's Charity

Working Name*: CamKids

Charity Registration Number: 1116862

Principal Address: 26 Kenilworth Avenue
SW19 7LW

Telephone: 020 8947 7144

E-mail: finance@camkids.org

Website: www.camkids.org

Trustees:

Mrs J Purser
Mr D Sharpe
Mrs B Sharpe
Mr A Purser
Mrs S Walter

Bankers:

UK:
National Westminster Bank Plc
16 Wimbledon Hill Road
London SW19 7ZD

Cambodia:
Sathapana Bank
83 Norodom Boulevard
Phnom Penh

ABA Bank
148 Preah Sihanouk Boulevard
Phnom Penh

Independent Examiner: Neil McCann

****The name 'CamKids' is registered as the Charity's working name with the Charity Commission and the Charity's bankers.***

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Report of the Trustees

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2024.

The Cambodian Children's Charity is an international non-governmental, non-political, non-religious charity. It is constituted under a Trust Deed dated 19 October 2006 and is registered with the Charity Commission under registration number 1116862. The legal and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared on the basis of the accounting policies set out in note 1 to the financial statements and the Trustees confirm they comply with the requirements of the Charities Act 2011, the Charity's Trust Deed and the Charities SORP (FRS102).

Structure, governance and management

The Trustees who held office during the financial period and at the date of this report are noted on page 1.

The Charity is wholly administered by its Trustees, none of whom receive any remuneration or compensation for costs incurred in performing their duties. The Trustees meet at least four times per year, in person or online. The day-to-day administration of the Charity is managed by Joanna Purser in the UK and Dominic and Benita Sharpe in Cambodia. The Charity does not employ any UK based or expatriate staff and all volunteers are required to meet their own expenses.

Trustee recruitment, induction and training

The Trustees have the power to appoint new Trustees by a resolution passed at a special meeting of the Trustees. According to the Trust Deed, all Trustees are appointed for a term of 5 years. New Trustees are nominated by existing Trustees and appointed on the basis of a unanimous decision of the Trustees, following an assessment of whether they have the necessary skills to contribute to the Charity's management and development. A suitable candidate may be invited to observe a Trustee meeting prior to taking up any appointment.

Trustees are provided with information covering such topics as legal status and governance, structure, finances and policies (including Child Protection and Volunteer Code of Conduct).

Trustees are encouraged to visit the projects in Cambodia at least every 2 years where this is possible. Currently, there is no on-going training policy in place for Trustees as the Charity is not seeking any new Trustees.

Objectives of the Charity

The objectives of the Charity, as set out in the Charity's Trust Deed, in the period under review were:

To promote any charitable purpose for the benefit of the poor people of Cambodia including but not limited to:

- 1 The relief of poverty;
- 2 The advancement of education of individuals and communities in Cambodia and support for the training and good practice of their teachers;

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

- 3 The promotion of health, through education and access to medical facilities;
- 4 The provision of recreational facilities for the benefit of individuals or communities who, by reason of poverty or social and economic circumstances, may not have the opportunity to enjoy them;
- 5 The support of children and young people who have been abandoned or have been the victims of abuse;
- 6 The support of mothers and expectant mothers who have been the victims of abuse or who are unable to support their children;
- 7 The provision of funding and support for other organisations which give help to people suffering hardship in Cambodia; and
- 8 To pursue other charitable purposes which may benefit poor individuals or communities in Cambodia.

During the period, the Charity continued to fund its MEND projects at Chbar Chross, Kampong Speu, and made financial grants to other charitable organisations operating in Cambodia. The Trustees have therefore complied with their obligation to exercise their powers and duties for public benefit.

Review of activities, achievements and performance

In 2024 the World Bank reported steady economic growth in Cambodia driven by an expansion in services and goods exports, especially in footwear, travel goods and the garment industries. The partial recovery of tourism and foreign direct investment also sustained economic activity.

The recovery has been uneven, leading to varying improvements in household welfare across different sectors. There is still great need particularly for Cambodian students to have access to foundational skills in literacy and numeracy something CamKids is providing at our Chbar Chross Community (CCC) primary school.

The Charity's activities are concentrated on CCC and related MEND projects in Kampong Speu Province. Our efforts were focused on maintaining the quality of education, health and opportunities for the children and the villagers supported by these projects.

CamKids' regular public donor base remains relatively stable, and the website has brought in several new regular donors, and we received several generous one-off donations. The Charity received a donation from a family trust and the Charity continues to receive funds from a private foundation.

Two of the Charity's Trustees remain in Phnom Penh and oversee the management of our projects.

Project MEND – Chbar Chross Community School

CamKids has brought together all its experience with education, medical and other community work into a single coordinated initiative, which we call "MEND" - **Medical, Education, Nutrition, Development**. We believe that this is the most efficient way of providing a steppingstone towards a healthier, brighter and more prosperous future for disadvantaged Cambodian children, their families and communities.

The MEND project started in 2012 in rural Kampong Speu and is based around CCC School. It includes outreach projects providing medical and dental services, study materials and educational

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

support for students leaving primary education. These projects have contributed directly and indirectly in benefiting many children and adults in Kampong Speu province.

The academic year ran from 1 December 2023 to 30 September 2024 and there were 394 students enrolled – 195 boys and 199 girls. An additional 160 CCC graduates were sponsored to attend government secondary schools – all received education supplies two sets of uniform and 15 students received bikes for travel to school. The average attendance rate at CCC is 98.20% and students achieved a pass rate of 95.61% on their school tests – both figures improving from the previous year. All our 6th Graders passed the end of year standard exam, and the school was ranked first out of 14 local primary schools.

As well as the state academic programs CamKids provides additional tuition in English, Art and Computer classes. A total of 193 children from CCC and the local Chanthnal High school attend the English classes. The Cambodian government now requires the teaching of English to be included in the primary school curriculum. Computer classes continued during the year, taught by five senior students and our project manager. We had 72 students attending these classes over the year. Our XO laptops are now quite old and slow, so we will be looking to replace them. The Art classes take place at the weekend with 25 students attending over the year. The art classes are run by a 12th Grade student who has been sponsored by CamKids since she was at CCC.

One of our teachers, Untak, suggested giving cooking lessons to his grade 5 students as part of their life skills learning. The class was a great success, and we hope to include more classes like this in the future.

During the year the CamKids team held a meeting with the parents of our sixth-grade students. They discussed the idea of extra classes, as the Government has recommended this to improve exam results across the country. This idea was welcomed by the parents, and those who could afford it were willing to contribute some money to help pay the teachers for the overtime required. This is a great example of how the community wants to work with CamKids to improve the education of their children and involving parents positively.

In January, our donors and Trustees attended the formal Buddhist blessing ceremony for the opening of the two new classrooms. This was followed by the presentation of certificates to outstanding students and musical and dance performances by the children. The day ended with a picnic for the students and their families. The vacated space at the school now accommodates our library.

The school received several visits over the year. These included a group of young people from the Interact Club in Phnom Penh. They generously donated 250 books for the library and £150 towards buying more books. The library is really starting to take shape with donations also from PBC and The Lions Club in Tasmania. At the beginning of the year, the school was visited by a group of students from The Liger Leadership Academy from Phnom Penh. They conducted a workshop on financial literacy with our Grade 6 students, teaching them about basic economics and how to manage personal money and savings. We were fortunate to receive a donation of 10,000 tubes of toothpaste from the Sun & Moon, Riverside Hotel, Phnom Penh. We shared some with our partners at One-2-One to distribute to the garbage-collecting communities in Phnom Penh. The rest were distributed among the students, community, and villages around CCC.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Over the year we had several new volunteers visit the school from the UK and New Zealand. All brought new energy and experiences to our students and were particularly involved with our English and Computer classes. It greatly benefits our students to practise their language skills with English native speakers. Having volunteers at the school provides an extra dimension to our students learning and are a very valuable experience for both.

CamKids' medical clinic provided basic medical and maternity care to the students and their families in the local communities of Chbar Chross, Tropaing Mean and Ta Ngov. Our resident nurse Kim Lang is an important support and resource for the community, and we continue to see an increase in the use of her services particularly by adults in the community – during the year a total 636 patients were treated in the clinic.

Our medical and dental partner One-2-One made a total of 12 visits over the year to carry out our medical and dental program, providing essential medical treatment, dental check-ups and primary health care. A total of 718 people were seen by the medical team and over 2,532 students received 3 levels of the healthy kids dental program. All students are provided with toothbrushes, toothpaste and soap and given information on oral and personal hygiene. Education on healthy eating and exercise habits remain a key aspect of this work.

After a busy year, CamKids staff took a well-deserved break and for a four-day trip to the western provinces of Pursat, Battambang, Pailin, Oddar Meanchey, and Siem Reap.

The Savings Group that CamKids introduced continues to thrive and give financial support to the whole community. CamKids acts in an advisory capacity only. This has become a major development initiative completely owned and run by the local community.

Other Projects

The mobile medical and dental teams that we fund through a generous donation from the Marshall Foundation, a UK based foundation continued to provide clinics to the two poor urban communities in Phnom Penh at Canal Side and Ptesh Leu Teak (House above the Water). Canal Side is a community of 430 families with HAW comprising 283 families. These two communities have a total of 3,283 people living in them. The team has built a good relationship with the communities and many individuals have benefited from the medical, maternal and nursing health checks, training and treatment provided by the team.

CamKids continues to offer its funds collection and disbursement facilities in the UK, to Kais Village Orphanage, as well as Empowering Youth in Cambodia, Reasonable Cause and HVTO.

Voluntary help and gifts in kind

The Trustees are very grateful to the volunteers and friends of the Charity who performed services for the Charity free of charge, carried out fund-raising on the Charity's behalf or donated their time, which has enabled the Charity to remain true to its original philosophy and continue to operate with no foreign or expatriate overhead costs.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Financial review

All the income of the Charity arose as the result of direct financial donations from the public and private charitable funding organisations.

During the year, the Charity raised a total of £144,487 for its charitable purposes which has all been received as direct donations from the general public and funding organisations. The Charity has no fundraising, marketing or out of country overhead or administration costs, as the Charity's necessary costs are met by the Trustees, volunteers or friends of the Charity. The Charity had a net interest expense (net of payment collection charges and foreign exchange costs) of £6,062.

The Charity made grants to beneficiaries in the period of £113,419 leaving a net surplus of £37,130. The Charity had brought forward reserves of £200,182 and the funds carried forward were £237,313.

Reserves policy and risk management

The Charity is required to account for all donated funds according to whether they are for general purposes in furtherance of the Charity's objects ("Unrestricted Funds"), or specifically given for a particular project or purpose, but still within the wider objects of the Charity ("Restricted Funds"). As at 31 December 2024, the Restricted Funds of the Charity amounted to £3,246.

All interest received and finance costs are credited or charged to Unrestricted Funds, which have not been designated to a project ("General Funds").

In order to ensure that the Charity is able to function properly and continue to meet its ongoing capital and revenue commitments for the projects it supports, the Trustees maintain a certain level of reserves, by setting aside cash or other current assets at the end of the year.

The Trustees have reviewed the Charity's need for reserves in line with the guidance issued by the Charity Commission.

The Charity holds reserves for the following reasons:

- to cover the future cost of capital commitments already entered into or under negotiation (unless funded by committed revenue pledges).
- to cover the future running costs of each project for a period of at least one year;
- as protection to enable the Charity to continue operating despite catastrophic or less damaging events; and
- to provide funds which can be designated to specific projects at short term notice.

This figure is reviewed by the Trustees and is calculated after considering committed funding from regular donors or funding organisations. The Charity's total Unrestricted Funds at 31 December 2024 were £234,067, which meant that the estimated reserves requirement was covered in full, with a healthy margin to cover new projects undertaken by the Charity in 2025 and for working capital purposes. In addition, a conservative attitude to future income streams has been taken but the Trustees keep the level of reserves under regular scrutiny and review.

The Trustees of the Charity consider risk management to be of great importance. The Charity has always considered the risks inherent in their activities and this consideration forms an important part of the planning and decision-making process.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Future plans

The Charity will continue to focus on its MEND project in Kampong Speu Province. We will continue to offer our funds collection and disbursement system to other organisations working in Cambodia which share the vision and objectives of the Charity and who can demonstrate an appropriate level of corporate governance.

Our Child Sponsorship programme is dedicated solely to cover students at CCC school, and we are promoting our GRADE programme, to support leavers from CCC school, by pairing a class or grade in Cambodia with a specific school or other institutional donor. Our sponsorship program includes supporting students requiring assistance to attend a university program.

In late December we began the further upgrade of our school facilities starting with getting quotes for the construction of a house for our project manager at CCC and a new toilet block. Contracts were approved in December and construction of the house and toilet block is due to start early in 2025. Following completion of these projects we would like to build a sports playing field with simple covered seating. The intention is that this sports facility will also be available to the community to use. The land for these projects is available within the school grounds. CamKids will look to get more of our programmes funded by sponsorship or regular project-specific donations. The Trustees will still consider providing small grants or donations of food, medical or other essential supplies to other local NGOs to meet emergency medical and nutritional needs.

Statement of Trustees' responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Independent Examiner

The Trustees intend to ask Neil McCann to undertake the independent examination of the Charity in the following year.

Signed on behalf of the Trustees.

J Purser

Joanna Purser LLB

Trustee

31 October 2025

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Independent examiner's Report to the Trustees of The Cambodian Children's Charity

I report on the financial statements of the Charity for the year ended 31 December 2024, which are set out on pages 11 to 16.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's 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.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view', and the report is limited to those matters set out in the next statement.

Independent examiner's statement

During my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N McCann

Neil McCann

Date: 31 October 2025

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Statement of Financial Activities (incorporating an income and expenditure account)

For the Year Ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Incoming resources from generated funds					
Voluntary income:					
Donations	2	135,227	9,260	144,487	147,330
Activities for generating funds:					
Events	3	0	0	0	0
Net finance income	4	0	0	0	0
Total incoming resources		135,227	9,260	144,487	147,330
Less: Cost of generating funds					
Fundraising:					
Events	3	0	0	0	0
Total costs of generating funds		0	0	0	0
Net incoming resources available for charitable activities		135,227	9,260	144,487	147,330
Charitable activities:	5,6	(104,007)	(9,412)	(113,419)	(142,866)
Net finance expense	4	6,062	0	6,062	(3,518)
Net incoming / (outgoing) resources		37,282	(152)	37,130	946
Total funds brought forward		196,785	3,398	200,183	199,236
Total funds carried forward		234,067	3,246	237,313	200,182

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Balance Sheet

As at 31 December 2024

	Note	2024 £	2023 £
Current assets			
Stock	9	250	250
Debtors	10	9,809	14,539
Cash at bank and in hand	11	227,254	185,393
Net current assets		237,313	200,182
Net assets		237,313	200,182
Unrestricted funds			
General funds	12	234,067	196,783
Restricted funds	12	3,246	3,399
Total funds	12	237,313	200,182

The financial statements on pages 11 to 16 were approved by the Trustees on 31 October 2025 and signed on their behalf by:

J Purser

Joanna Purser LLB

Trustee

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Notes to the financial statements

1 Accounting policies

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011. The Charity has also opted to make additional voluntary disclosures in line with best practice for larger charities.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations and grants received

Donations and grants are only included in the SoFA when the Charity has unconditional entitlement to the resources.

Investment income

This is included in the financial statements when receivable and is gross of tax.

Expenditure and liabilities

Expenditure, which is charged on an accrual basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and
- expenditure incurred directly to the fulfilment of the Charity's objectives (costs in the furtherance of charitable activities)

Irrecoverable VAT is charged to the SoFA as incurred.

Governance costs

Trustees do not receive any remuneration or compensation for costs incurred in performing their duties and are required to meet their own expenses of attending trustee meetings or visiting projects or beneficiaries in Cambodia. In addition, the costs of the preparation and examination of the statutory accounts and the cost of any legal advice to the Charity or to the Trustees on governance or constitutional matters is provided free of charge by supporters of the Charity. Therefore, the Charity does not incur any governance costs.

Administration and other costs

Wherever possible, the Charity seeks to obtain willing donors or supporters to provide materials or services to the Charity, free of charge. This includes the cost of designing and hosting the Charity's website, the design and printing of leaflets, banners and other publicity materials, postage and communication costs and the financial and general administration of the Charity. The cost of providing such services is not included in the financial statements as a cost or benefit in kind.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

Grants payable.

These are only recognised in the financial statements once the Charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Charity has not made any grant commitments of more than one year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Foreign currency

Transactions denominated in foreign currencies have been translated at the exchange rate ruling at the balance sheet date on the basis that exchange rates did not fluctuate significantly over the accounting period and any affect is immaterial. All assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. The resulting gain or loss is dealt with in the SoFA.

Fund accounting

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the Charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when funds are donated for a particular beneficiary and the Charity has no discretion or control over the use of those funds.

Unrestricted general funds represent incoming resources on which there is no restriction but may be designated by the Trustees for a particular project or area of charitable activity or where the Charity has secured funding for one of its existing projects from a funding organisation.

Further explanation and analysis of the Charity's Designated and Restricted Funds is provided in notes 12 and 13 to the financial statements.

Gift aid reclaimable on donations is included with the amount received and, where applicable, credited to the relevant designated or restricted fund.

Taxation

The Charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

2 Voluntary income for the year falls into the following categories:

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations				
Regular Donations	50,218	9,260	59,478	49,701
Funding Organisations	36,920	0	36,920	29,244
Single Donations and Appeals	48,089	0	48,089	68,385
	135,227	9,260	144,487	147,330

3 Activities for generating funds

During the period, there were no funds raised through organised events (2024: £nil)

4 Net finance (expense) / income

The net finance (expense) / income of the Charity can be analysed as follows:

	2024 Total	2023 Total
	£	£
Interest received	7,434	3,085
Charges levied on credit card donations	(293)	(216)
Foreign exchange and other charges	(1,079)	(6,387)
	6,062	(3,518)

5 Details of Charitable activities

The amount spent on charitable activities as follows:

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Charitable expenses	104,007	9,412	113,419	142,866

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

6 Grants paid in 2024

	2024	2023
Chbar Chross Community	70,666	104,460
Who Will Children's Village	1,146	1,262
Kais Village Orphanage	483	459
Empowering Youth Cambodia	7,482	7,112
New Futures Organisation	302	287
One-2-One Charitable Trust	32,709	29,286
Other	631	0
	113,419	142,866

7 Employee costs:

The Charity has no UK based employees, and no payments were made to any trustees or volunteers. Payments in 2024 to local staff (all Cambodian nationals) including teachers at CCC School, amounted to £ 38,402 (2023: £35,489).

8 Trustees' remuneration and related party transactions

None of the Trustees was paid any remuneration by the Charity during the period. The Charity did not conclude any contracts or enter any financial transactions with the Trustees or related parties.

9 Stocks

This comprises T-shirts purchased for sponsored events or re-sale at future events.

10 Debtors

This represents Gift Aid reclaimable from the UK Government on donations by qualifying UK taxpayers.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2024

11 Cash at bank and in hand

	2024	2023
	£	£
Short term interest bearing deposits	196,079	159,414
Bank balances including petty cash	31,174	25,979
	227,253	185,393

12 Movement on Restricted and Unrestricted Funds

	Opening balance	Incoming Resources	Charitable / Other Expenditure	Balance 2024
	£	£	£	£
Restricted Funds	3,399	9,260	(9,412)	3,247
Unrestricted Funds	196,783	135,227	(104,007)	228,003
	200,182	144,487	(113,419)	231,250

THE CAMBODIAN CHILDRENS CHARITY

England & Wales - Charity number 1116862

Accounts



Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For The Year Ended 31 December 2023

*26 Kenilworth Avenue
London
SW19 7LW*

*020 8947 7144
contact@camkids.org
www.camkids.org*

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees Report and Financial Statements

Year Ended 31 December 2023

Index

	Page
Legal and administrative information	1
Report of the Trustees	2 - 8
Report of the independent examiner	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 16

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Legal and administrative information

Name of Charity: The Cambodian Children's Charity

Working Name*: CamKids

Charity Registration Number: 1116862

Principal Address: 26 Kenilworth Avenue
SW19 7LW

Telephone: 020 8947 7144

E-mail: finance@camkids.org

Website: www.camkids.org

Trustees:

Mrs J Purser
Mr D Sharpe
Mrs B Sharpe
Mr A Purser
Mrs S Walter

Bankers:

UK:
National Westminster Bank Plc
16 Wimbledon Hill Road
London SW19 7ZD

Cambodia:
Sathapana Bank
83 Norodom Boulevard
Phnom Penh

ABA Bank
148 Preah Sihanouk Boulevard
Phnom Penh

Independent Examiner: Neil McCann

****The name 'CamKids' is registered as the Charity's working name with the Charity Commission and the Charity's bankers.***

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Report of the Trustees

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2023.

The Cambodian Children's Charity is an international non-governmental, non-political, non-religious charity. It is constituted under a Trust Deed dated 19 October 2006 and is registered with the Charity Commission under registration number 1116862. The legal and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared on the basis of the accounting policies set out in note 1 to the financial statements and the Trustees confirm they comply with the requirements of the Charities Act 2011, the Charity's Trust Deed and the Charities SORP (FRS102).

Structure, governance and management

The Trustees who held office during the financial period and at the date of this report are noted on page 1.

The Charity is wholly administered by its Trustees, none of whom receive any remuneration or compensation for costs incurred in performing their duties. The Trustees meet at least four times per year, in person or online. The day-to-day administration of the Charity is managed by Joanna Purser in the UK and Dominic and Benita Sharpe in Cambodia. The Charity does not employ any UK based or expatriate staff and all volunteers are required to meet their own expenses.

Trustee recruitment, induction and training

The Trustees have the power to appoint new Trustees by a resolution passed at a special meeting of the Trustees. According to the Trust Deed, all Trustees are appointed for a term of 5 years. New Trustees are nominated by existing Trustees and appointed on the basis of a unanimous decision of the Trustees, following an assessment of whether they have the necessary skills to contribute to the Charity's management and development. A suitable candidate may be invited to observe a Trustee meeting prior to taking up any appointment.

Trustees are provided with information covering such topics as legal status and governance, structure, finances and policies (including Child Protection and Volunteer Code of Conduct).

Trustees are encouraged to visit the projects in Cambodia at least every 2 years where this is possible. Currently, there is no on-going training policy in place for Trustees as the Charity is not seeking any new Trustees.

Objectives of the Charity

The objectives of the Charity, as set out in the Charity's Trust Deed, in the period under review were:

To promote any charitable purpose for the benefit of the poor people of Cambodia including but not limited to:

- 1 The relief of poverty;
- 2 The advancement of education of individuals and communities in Cambodia and support for the training and good practice of their teachers;

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

- 3 The promotion of health, through education and access to medical facilities;
- 4 The provision of recreational facilities for the benefit of individuals or communities who, by reason of poverty or social and economic circumstances, may not have the opportunity to enjoy them;
- 5 The support of children and young people who have been abandoned or have been the victims of abuse;
- 6 The support of mothers and expectant mothers who have been the victims of abuse or who are unable to support their children;
- 7 The provision of funding and support for other organisations which give help to people suffering hardship in Cambodia; and
- 8 To pursue other charitable purposes which may benefit poor individuals or communities in Cambodia.

During the period, the Charity continued to fund its MEND projects at Chbar Chross, Kampong Speu, and made financial grants to other charitable organisations operating in Cambodia. The Trustees have therefore complied with their obligation to exercise their powers and duties for public benefit.

Review of activities, achievements and performance

In 2023 the World Bank projected that Cambodia's economic growth was expected to marginally improve, driven mainly by a revival of services and goods exports. The scale-up of social assistance to poor and vulnerable households, launched in June 2020, has moderated income losses but poverty nevertheless remains higher than pre-pandemic levels but is expected to decline due to the projected economic recovery and moderating inflation.

Cambodia has made considerable strides in improving health outcomes, early childhood development, and primary education. Life expectancy at birth and under-five, and infant mortality rates have been improved significantly between 2000 and 2021. Despite this progress there is still great need particularly for Cambodian students to have access to foundational skills in literacy and numeracy something CamKids is providing at our Chbar Chross Community (CCC) primary school.

The Charity's activities are concentrated on CCC and related MEND projects in Kampong Speu Province. Our efforts were focused on maintaining the quality of education, health and opportunities for the children and the villagers supported by these projects.

CamKids' regular public donor base remains relatively stable and the website has brought in several new regular donors, and we received several generous one off donations. The Charity received a large donation from a family trust and the Charity continues to receive funds from a private foundation.

Two of the Charity's Trustees continue to live in Phnom Penh and oversee the management of our projects.

Project MEND – Chbar Chross Community School

CamKids has brought together all its experience with education, medical and other community work into a single coordinated initiative, which we call "MEND" - **Medical, Education, Nutrition, Development**. We continue to believe that this is the most efficient way of providing a steppingstone towards a healthier, brighter and more prosperous future for disadvantaged Cambodian children, their families and communities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

The MEND project started in 2012 in rural Kampong Speu and is based around CCC School. It includes outreach projects providing medical and dental services, study materials and educational support for students leaving primary education. These projects have contributed directly and indirectly in benefiting many children and adults in Kampong Speu province.

Early in the year we started building the much needed additional two classrooms at CCC, something we have been planning for several years. The project was made possible by the very generous support of Sam and Claire Kroonenburg and their family foundation. The classrooms were completed in August. This meant that the vacated space at the school could be used to accommodate our library.

CamKids' medical clinic, next to CCC School, provided basic medical and maternity care to the students and their families in the local communities of Chbar Chross, Tropaing Mean and Ta Ngov. Our resident nurse Kim Lang is an important support and resource for the community, and we continue to see an increase in the use of her services particularly by adults in the community.

Our medical and dental partner One-2-One made several visits over the year to carry out our medical and dental program, providing essential medical treatment, dental check-ups and primary health care. A total of 468 people were seen by the medical team and over 2,400 students received 3 levels of the healthy kids dental program. All students are provided with toothbrushes, toothpaste and soap and given information on oral and personal hygiene. Education on healthy eating and exercise habits remain a key aspect of this work.

The academic year ran from 2nd January 2023 to 17th November 2023 and there were 362 students enrolled – 175 boys and 187 girls. An additional 160 CCC graduates were sponsored to attend government secondary schools – all received education supplies two sets of uniform and 22 students received bikes for travel to school. The average attendance rate is 95.24% and students achieved a pass rate of 94.21% on their school tests. CCC employs 14 staff to operate the school, all of whom are Cambodian.

As well as the state academic programs CamKids provided additional tuition in English, Art and Computer classes. A total of 131 children from CCC and the local Chanthnal High school attend the English classes.

Computer classes continued during the year, taught by five senior students and Sophak, the CamKids project manager. We had 72 students attending these classes over the year.

As part of its school program CamKids provides uniforms to all students. All these uniforms and supplies are ordered in October ready for the new school year in January.

The school was visited again by H.E Nak Sarkirin from the Government educational support team of Krang Chek. His Excellency kindly donated educational supplies to our students. It is important to receive this, ongoing support and maintain good relations with the local educational authorities.

We were also pleased to receive a donation of school supplies from Kelly and Stephen Kong, who visited with their family to make the donation.

Early in 2023 CamKids Sponsorship Coordinator Matt Brown visited CCC with his family to review the project and to distribute educational supplies to our sponsored students moving on to secondary education. Over the year we had several new volunteers visit the school and return visits from long term supporters of CamKids. All brought new energy and experiences to our students and were

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

particularly involved with our English and Computer classes. Having volunteers at the school provides an extra dimension to our students learning and are a very valuable experience for both.

The Savings Group that CamKids introduced continues to thrive and give financial support to the whole community. CamKids acts in an advisory capacity only. This has become a major development initiative completely owned and run by the local community.

Other Projects

The mobile medical and dental teams that we fund through a generous donation from the Marshall Foundation, a UK based foundation continued to provide clinics to the two poor urban communities in Phnom Penh at Canal Side and Ptesh Leu Teak (House above the Water). Canal Side is a community of 430 families with HAW comprising 283 families. These two communities have a total of 3,283 people living in them. The team has built a good relationship with the communities and during the first six months of the year, over 1,733 individuals benefited from the medical, maternal and nursing health checks, training and treatment provided by the team.

CamKids continues to offer its funds collection and disbursement facilities in the UK, to Kais Village Orphanage, as well as Empowering Youth in Cambodia, Reasonable Cause and HVTO.

Voluntary help and gifts in kind

The Trustees are very grateful to the volunteers and friends of the Charity who performed services for the Charity free of charge, carried out fund-raising on the Charity's behalf or donated their time, which has enabled the Charity to remain true to its original philosophy and continue to operate with no foreign or expatriate overhead costs.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Financial review

All the income of the Charity arose as the result of direct financial donations from the public and private charitable funding organisations.

During the year, the Charity raised a total of £147,330 for its charitable purposes which has all been received as direct donations from the general public and funding organisations. The Charity has no fundraising, marketing or out of country overhead or administration costs, as the Charity's necessary costs are met by the Trustees, volunteers or friends of the Charity. The Charity had a net interest expense (net of payment collection charges and foreign exchange costs) of £3,518.

The Charity made grants to beneficiaries in the period of £142,866, leaving a net surplus of £946. The Charity had brought forward reserves of £199,236 and the funds carried forward were £200,182.

Reserves policy and risk management

The Charity is required to account for all donated funds according to whether they are for general purposes in furtherance of the Charity's objects ("Unrestricted Funds"), or specifically given for a particular project or purpose, but still within the wider objects of the Charity ("Restricted Funds"). As at 31 December 2023, the Restricted Funds of the Charity amounted to £3,399.

All interest received and finance costs are credited or charged to Unrestricted Funds, which have not been designated to a project ("General Funds").

In order to ensure that the Charity is able to function properly and continue to meet its ongoing capital and revenue commitments for the projects it supports, the Trustees maintain a certain level of reserves, by setting aside cash or other current assets at the end of the year.

The Trustees have reviewed the Charity's need for reserves in line with the guidance issued by the Charity Commission.

The Charity holds reserves for the following reasons:

- to cover the future cost of capital commitments already entered into or under negotiation (unless funded by committed revenue pledges).
- to cover the future running costs of each project for a period of at least one year;
- as protection to enable the Charity to continue operating despite catastrophic or less damaging events; and
- to provide funds which can be designated to specific projects at short term notice.

This figure is reviewed by the Trustees and is calculated after considering committed funding from regular donors or funding organisations. The Charity's total Unrestricted Funds at 31 December 2023 were £196,783, which meant that the estimated reserves requirement was covered in full, with a healthy margin to cover new projects undertaken by the Charity in 2024 and for working capital purposes. In addition, a conservative attitude to future income streams has been taken but the Trustees keep the level of reserves under regular scrutiny and review.

The Trustees of the Charity consider risk management to be of great importance. The Charity has always considered the risks inherent in their activities and this consideration forms an important part of the planning and decision-making process.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Future plans

The Charity will continue to focus on its MEND project in Kampong Speu Province. We will continue to offer our funds collection and disbursement system to other organisations working in Cambodia which share the vision and objectives of the Charity and who can demonstrate an appropriate level of corporate governance.

Our Child Sponsorship programme is dedicated solely to cover students at CCC school, and we are promoting our GRADE programme, to support leavers from CCC school, by pairing a class or grade in Cambodia with a specific school or other institutional donor. Our sponsorship program includes supporting students requiring assistance to attend a university program.

Having finished the building of the two classrooms to complete our school accommodation, we now plan to upgrade our existing facilities to include a new toilet block and to build a sports playing field with simple covered seating. The intention is that this sports facility will also be available to the community to use. The land for these projects is available within the school grounds. The toilet block is the priority project and we will be looking at possibly using reserves to build the block. We hope to finalise these arrangements and begin building in 2024. CamKids will look to get more of our programmes funded by sponsorship or regular project-specific donations. The Trustees will still consider providing small grants or donations of food, medical or other essential supplies to other local NGOs to meet emergency medical and nutritional needs.

Statement of Trustees' responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Independent Examiner

The Trustees intend to ask Neil McCann to undertake the independent examination of the Charity in the following year.

Signed on behalf of the Trustees.

J Purser

Joanna Purser LLB

Trustee

31 October 2024

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Independent examiner's Report to the Trustees of The Cambodian Children's Charity

I report on the financial statements of the Charity for the year ended 31 December 2023, which are set out on pages 10 to 16.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's 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.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view', and the report is limited to those matters set out in the next statement.

Independent examiner's statement

During my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N McCann

Neil McCann

Date: 31 October 2024

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Statement of Financial Activities (incorporating an income and expenditure account)

For the Year Ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Incoming resources from generated funds					
Voluntary income:					
Donations	2	136,950	10,380	147,330	100,540
Activities for generating funds:					
Events	3	0	0	0	0
Net finance income	4	0	0	0	4,226
Total incoming resources		136,950	10,380	147,330	104,766
Less: Cost of generating funds					
Fundraising:					
Events	3	0	0	0	0
Total costs of generating funds		0	0	0	0
Net incoming resources available for charitable activities		136,950	10,380	147,330	104,766
Charitable activities:	5,6	(133,746)	(9,120)	(142,866)	(96,049)
Net finance expense	4	(3,518)	0	(3,518)	0
Net incoming / (outgoing) resources		(314)	1,260	946	8,717
Total funds brought forward		197,097	2,139	199,236	190,519
Total funds carried forward		196,783	3,399	200,182	199,236

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Balance Sheet

As at 31 December 2023

	Note	2023 £	2022 £
Current assets			
Stock	9	250	250
Debtors	10	14,539	20,592
Cash at bank and in hand	11	185,393	178,394
Net current assets		200,182	199,236
Net assets		200,182	199,236
Unrestricted funds			
General funds	12	196,783	197,097
Restricted funds	12	3,399	2,139
Total funds	12	200,182	199,236

The financial statements on pages 10 to 16 were approved by the Trustees on 31 October 2024 and signed on their behalf by:

J Purser

Joanna Purser LLB

Trustee

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Notes to the financial statements

1 Accounting policies

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011. The Charity has also opted to make additional voluntary disclosures in line with best practice for larger charities.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations and grants received

Donations and grants are only included in the SoFA when the Charity has unconditional entitlement to the resources.

Investment income

This is included in the financial statements when receivable and is gross of tax.

Expenditure and liabilities

Expenditure, which is charged on an accrual basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and
- expenditure incurred directly to the fulfilment of the Charity's objectives (costs in the furtherance of charitable activities)

Irrecoverable VAT is charged to the SoFA as incurred.

Governance costs

Trustees do not receive any remuneration or compensation for costs incurred in performing their duties and are required to meet their own expenses of attending trustee meetings or visiting projects or beneficiaries in Cambodia. In addition, the costs of the preparation and examination of the statutory accounts and the cost of any legal advice to the Charity or to the Trustees on governance or constitutional matters is provided free of charge by supporters of the Charity. Therefore, the Charity does not incur any governance costs.

Administration and other costs

Wherever possible, the Charity seeks to obtain willing donors or supporters to provide materials or services to the Charity, free of charge. This includes the cost of designing and hosting the Charity's website, the design and printing of leaflets, banners and other publicity materials, postage and communication costs and the financial and general administration of the Charity. The cost of providing such services is not included in the financial statements as a cost or benefit in kind.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

Grants payable.

These are only recognised in the financial statements once the Charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Charity has not made any grant commitments of more than one year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Foreign currency

Foreign exchange funding transactions are translated at the exchange rate at the date of the transaction. All other transactions denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. The resulting gain or loss is dealt with in the SoFA.

Fund accounting

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the Charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when funds are donated for a particular beneficiary and the Charity has no discretion or control over the use of those funds.

Unrestricted general funds represent incoming resources on which there is no restriction but may be designated by the Trustees for a particular project or area of charitable activity or where the Charity has secured funding for one of its existing projects from a funding organisation.

Further explanation and analysis of the Charity's Designated and Restricted Funds is provided in notes 12 and 13 to the financial statements.

Gift aid reclaimable on donations is included with the amount received and, where applicable, credited to the relevant designated or restricted fund.

Taxation

The Charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

2 Voluntary income for the year falls into the following categories:

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donations				
Regular Donations	39,321	10,380	49,701	50,977
Funding Organisations	29,244	0	29,244	0
Single Donations and Appeals	68,385	0	68,385	49,563
	136,950	10,380	147,330	100,540

3 Activities for generating funds

During the period, there were no funds raised through organised events (2023: £nil)

4 Net finance (expense) / income

The net finance (expense) / income of the Charity can be analysed as follows:

	2023 Total	2022 Total
	£	£
Interest received	3,085	1,059
Charges levied on credit card donations	(216)	(610)
Foreign exchange and other charges	(6,387)	3,777
	(3,518)	4,226

5 Details of Charitable activities

The amount spent on charitable activities as follows:

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Charitable expenses	133,746	9,120	142,866	96,049

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

6 Grants paid in 2023

	2023	2022
Chbar Chross Community	104,460	58,871
Who Will Children's Village	1,262	1,356
Kais Village Orphanage	459	493
Empowering Youth Cambodia	7,112	7,645
New Futures Organisation	287	230
One-2-One Charitable Trust	29,286	27,454
	142,866	96,049

7 Employee costs:

The Charity has no UK based employees, and no payments were made to any trustees or volunteers. Payments in 2023 to local staff (all Cambodian nationals) including teachers at CCC School, amounted to £ 35,489 (2022: £35,915).

8 Trustees' remuneration and related party transactions

None of the Trustees was paid any remuneration by the Charity during the period. The Charity did not conclude any contracts or enter any financial transactions with the Trustees or related parties.

9 Stocks

This comprises T-shirts purchased for sponsored events or re-sale at future events.

10 Debtors

This represents Gift Aid reclaimable from the UK Government on donations by qualifying UK taxpayers.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2023

11 Cash at bank and in hand

	2023	2022
	£	£
Short term interest bearing deposits	159,414	117,041
Bank balances including petty cash	25,979	61,353
	185,393	178,394

12 Movement on Restricted and Unrestricted Funds

	Opening balance	Incoming Resources	Charitable / Other Expenditure	Balance 2023
	£	£	£	£
Restricted Funds	2,139	10,380	(9,120)	3,399
Unrestricted Funds	197,097	136,950	(137,264)	196,783
	199,236	147,330	(146,384)	200,182

THE CAMBODIAN CHILDRENS CHARITY

England & Wales - Charity number 1116862

Accounts



Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For The Year Ended 31 December 2022

*26 Kenilworth Avenue
London
SW19 7LW*

*020 8947 7144
contact@camkids.org
www.camkids.org*

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees Report and Financial Statements

Year Ended 31 December 2022

Index

	Page
Legal and administrative information	1
Report of the Trustees	2 - 8
Report of the independent examiner	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 16

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Legal and administrative information

Name of Charity: The Cambodian Children's Charity

Working Name*: CamKids

Charity Registration Number: 1116862

Principal Address: 26 Kenilworth Avenue
SW19 7LW

Telephone: 020 8947 7144

E-mail: finance@camkids.org

Website: www.camkids.org

Trustees:

Mrs J Purser
Mr D Sharpe
Mrs B Sharpe
Mr A Purser
Mr C Birch
Mrs S Walter

Bankers:

UK:
National Westminster Bank Plc
16 Wimbledon Hill Road
London SW19 7ZD

Cambodia:
Sathapana Bank
83 Norodom Boulevard
Phnom Penh

ABA Bank
148 Preah Sihanouk Boulevard
Phnom Penh

Independent Examiner: Mr N McCann

****The name 'CamKids' is registered as the Charity's working name with the Charity Commission and the Charity's bankers.***

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Report of the Trustees

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2022.

The Cambodian Children's Charity is an international non-governmental, non-political, non-religious charity. It is constituted under a Trust Deed dated 19 October 2006 and is registered with the Charity Commission under registration number 1116862. The legal and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared on the basis of the accounting policies set out in note 1 to the financial statements and the Trustees confirm they comply with the requirements of the Charities Act 2011, the Charity's Trust Deed and the Charities SORP (FRS102).

Structure, governance and management

The Trustees who held office during the financial period and at the date of this report are noted on page 1. Craig Birch resigned as a Trustee on 13th March 2022 and was replaced by Sharon Walter.

The Charity is wholly administered by its Trustees, none of whom receive any remuneration or compensation for costs incurred in performing their duties. The Trustees meet at least four times per year, in person or via video conferencing. The day-to-day administration of the Charity is managed by Joanna Purser in the UK and Dominic and Benita Sharpe in Cambodia. The Charity does not employ any UK based or expatriate staff and all volunteers are required to meet their own expenses.

Trustee recruitment, induction and training

The Trustees have the power to appoint new Trustees by a resolution passed at a special meeting of the Trustees. According to the Trust Deed, all Trustees are appointed for a term of 5 years. New Trustees are nominated by existing Trustees and appointed on the basis of a unanimous decision of the Trustees, following an assessment of whether they have the necessary skills to contribute to the Charity's management and development. A suitable candidate may be invited to observe a Trustee meeting prior to taking up any appointment.

Trustees are provided with information covering such topics as legal status and governance, structure, finances and policies (including Child Protection and Volunteer Code of Conduct).

Trustees are encouraged to visit the projects in Cambodia at least every 2 years where this is possible. Currently, there is no on-going training policy in place for Trustees as the Charity is not seeking any new Trustees.

Objectives of the Charity

The objectives of the Charity, as set out in the Charity's Trust Deed, in the period under review were:

To promote any charitable purpose for the benefit of the poor people of Cambodia including but not limited to:

- 1 The relief of poverty;

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

- 2 The advancement of education of individuals and communities in Cambodia and support for the training and good practice of their teachers;
- 3 The promotion of health, through education and access to medical facilities;
- 4 The provision of recreational facilities for the benefit of individuals or communities who, by reason of poverty or social and economic circumstances, may not have the opportunity to enjoy them;
- 5 The support of children and young people who have been abandoned or have been the victims of abuse;
- 6 The support of mothers and expectant mothers who have been the victims of abuse or who are unable to support their children;
- 7 The provision of funding and support for other organisations which give help to people suffering hardship in Cambodia; and
- 8 To pursue other charitable purposes which may benefit poor individuals or communities in Cambodia.

During the period, the Charity continued to fund its main Medical, Education, Nutrition and Development projects at Chbar Chross, near Kampong Speu, and made financial grants to other charitable organisations operating in Cambodia. The Trustees have therefore complied with their obligation to exercise their powers and duties for public benefit.

Review of activities, achievements and performance

The World Bank reported that Cambodia's economy continued to recover from the pandemic in 2022 and is projected to trend back to growth. The recovery of the services sector strengthened, driven largely by pent-up consumer demand and China's reopening – presenting an opportunity for Cambodia to boost its travel and tourism industry. However, poverty levels still remain higher than pre-pandemic levels and the energy and food price rises due to the Russia-Ukraine conflict have had greater impact on lower income households. There is still a great demand for the work that CamKids does.

The Charity's activities remain concentrated on our Chbar Chross Community (CCC) primary school and related MEND projects in Kampong Speu Province. Our efforts were focused on maintaining the quality of education, health and opportunities for the children and the villagers supported by these projects.

CamKids' regular public donor base remains relatively stable, although we have lost some donors. The new website has brought in several new regular donors, and we received several generous one off donations. The Charity continues to receive funds from a private foundation.

Two of the Charity's Trustees continue to live in Phnom Penh and oversee the management of our projects.

Project MEND – Chbar Chross Community School

CamKids has brought together all its experience with education, medical and other community work into a single coordinated initiative, which we call "MEND" - **Medical, Education, Nutrition, Development**. We continue to believe that this is the most efficient way of providing a steppingstone towards a healthier, brighter and more prosperous future for disadvantaged Cambodian children, their families and communities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

The MEND project started in 2012 in rural Kampong Speu and is based around CCC School. It includes outreach projects providing medical and dental services, study materials and educational support for students leaving primary education. These projects have contributed directly and indirectly in benefiting in the region of 2,000 children and adults in Kampong Speu province.

CamKids' medical clinic, next to CCC School, provided basic medical and maternity care to the students and their families in the local communities of Chbar Chross, Tropaing Mean and Ta Ngov. Our resident nurse Kim Lang is an important support and resource for the community, and we have seen an increase in the use of her services particularly by adults in the community.

Although covid was still an issue at the beginning of the year, our medical and dental partner One-2-One was able to carry out its program of medical and dental trips to provide essential medical treatment, dental check-ups and primary health care. General health treatment included administration of Vitamin A supplements, deworming and referral of the more serious cases. The dental team's work covers application of fluoride to protect against decay in primary teeth and prevent caries in permanent teeth, fillings, and extractions. All students are provided with toothbrushes, toothpaste and soap and given information on oral and personal hygiene. Education on healthy eating and exercise habits remain a key aspect of this work.

There were 377 students enrolled for the 2022 academic year – 185 boys and 192 girls. Several children dropped out of school permanently due to the effects of covid and inevitably, some children had to repeat the year. CCC employs 14 staff to operate the school, all of whom are Cambodian.

The school opened in January without having to follow any covid guidelines. This has made for a much more relaxed environment for the staff and children.

We resumed our weekend classes in English and Art. These are provided to current CCC students and leavers and are well attended.

As part of its school program CamKids provides uniforms to all students. All these uniforms and supplies are ordered in October ready for the new school year in January.

The school has a large vegetable garden set up by our Project Manager to develop this area of learning. At present the students have been unable to be involved but we hope to be able to reinstate this learning opportunity. The school staff have continued to plant and look after the garden.

We have introduced computer classes using RACHEL Pi and these are held Monday to Friday afternoon by Sophak, the Project Manager at CCC. This system was introduced by students from the Liger Leadership Academy in Phnom Penh, in conjunction with Villanova University in the US. It is an offline educational server set up specifically to help remote rural schools who don't have easy access to Wi-Fi and is also a safe system for children. The system is full of educational materials alongside other community materials like medical and first aid textbooks. Our students are really lucky to be getting a chance to understand computers and the educational benefits they can bring.

The school was visited in March 2022 by H.E Nak Sarkirin from the Government educational support team of Krang Chek. His Excellency kindly donated a Khmer scarf and a Sarong to each teacher/staff member and a writing book, pencil and eraser to every student! It is very important to receive these visits and maintain good relations with the local educational authorities.

We were very lucky to receive a donation from a very generous local couple, Mr Moeng Mon and Mrs Huot Sealay who wanted to give back to their community and help improve the facilities at

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

CCC. They paid for a new roof for the kindergarten and also bought food to share with the less advantaged in the community. This support has been invaluable as the old kindergarten roof would not have survived the rainy season!

Over the holiday period the school buildings, which were looking a bit tired after years of classes, were repainted and general maintenance carried out on the school buildings.

The Savings Group that CamKids introduced continues to thrive and give financial support to the whole community. CamKids acts in an advisory capacity only. This has become a major development initiative completely owned and run by the local community.

Towards the end of the year with Covid restrictions being lifted we were pleased to be able to restart our volunteering program. Our first volunteer arrived in September – and brought new energy and experiences to our students. Having volunteers at the school provides an extra dimension to our students learning and a very valuable experience for both.

Other Projects

The mobile medical and dental teams that we fund through a generous donation from a UK based foundation continued to provide clinics to the two poor urban communities in Phnom Penh at Canal Side and Ptesh Leu Teak (House above the Water). The team has built a good relationship with the people in the communities and during the first six months of the year, over 1,770 individuals benefited from the medical, maternal and nursing health checks, training and treatment provided by the team. Covid was still an issue at the beginning of the year and there continue to be considerable challenges in supplying the clinics, including the shortage of materials and consumables, increased demand and additional costs due to the extra covid protocols and rise in inflation generally.

CamKids continues to offer its funds collection and disbursement facilities in the UK, to Kais Village Orphanage, as well as Empowering Youth in Cambodia, Reasonable Cause and HVTO.

Voluntary help and gifts in kind

The Trustees are very grateful to the volunteers and friends of the Charity who performed services for the Charity free of charge, carried out fund-raising on the Charity's behalf or donated their time, which has enabled the Charity to remain true to its original philosophy and continue to operate with no foreign or expatriate overhead costs.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Financial review

All the income of the Charity arose as the result of direct financial donations from the public, private charitable funding organisations and from fundraising events organised by the Charity or its Patron.

During the year, the Charity raised £100,540 for its charitable purposes which has all been received as direct donations from the general public and funding organisations. The Charity has no fundraising, marketing or out of country overhead or administration costs, as all of the Charity's necessary costs are met by the Trustees, volunteers or friends of the Charity. The Charity had net interest income (net of payment collection charges and foreign exchange movements) of £4,226.

The Charity made grants to beneficiaries in the period of £96,049, leaving a net surplus of £8,717. The Charity had brought forward reserves of £190,519 and the funds carried forward were £199,236.

Reserves policy and risk management

The Charity is required to account for all donated funds according to whether they are for general purposes in furtherance of the Charity's objects ("Unrestricted Funds"), or specifically given for a particular project or purpose, but still within the wider objects of the Charity ("Restricted Funds"). As at 31 December 2022, the Restricted Funds of the Charity amounted to £2,139.

All interest received and finance costs are credited or charged to Unrestricted Funds, which have not been designated to a project ("General Funds").

In order to ensure that the Charity is able to function properly and continue to meet its ongoing capital and revenue commitments for the projects it supports, the Trustees maintain a certain level of reserves, by setting aside cash or other current assets at the end of the year.

The Trustees have reviewed the Charity's need for reserves in line with the guidance issued by the Charity Commission.

The Charity holds reserves for the following reasons:

- to cover the future cost of capital commitments already entered into or under negotiation (unless funded by committed revenue pledges).
- to cover the future running costs of each project for a period of at least one year;
- as protection to enable the Charity to continue operating despite catastrophic or less damaging events; and
- to provide funds which can be designated to specific projects at short term notice.

This figure is reviewed by the Trustees and is calculated after considering committed funding from regular donors or funding organisations. The Charity's total Unrestricted Funds at 31 December 2022 were £197,097, which meant that the estimated reserves requirement was covered in full, with a healthy margin to cover new projects undertaken by the Charity in 2023 and for working capital purposes. In addition, a conservative attitude to future income streams has been taken but the Trustees keep the level of reserves under regular scrutiny and review.

The Trustees of the Charity consider risk management to be of great importance. The Charity has always considered the risks inherent in their activities and this consideration forms an important part of the planning and decision-making process.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Future plans

The Charity plans to continue focusing on its MEND initiative in Kampong Speu Province and recover teaching and support lost due to the pandemic. We will continue to offer our funds collection and disbursement system to other organisations working in Cambodia which share the vision and objectives of the Charity and who can demonstrate an appropriate level of corporate governance.

Our Child Sponsorship programme is dedicated solely to cover students at CCC school, and we are promoting our GRADE programme, to support leavers from CCC school, by pairing a class or grade in Cambodia with a specific school or other institutional donor. We have extended our sponsorship program to include a university program.

We still need to build a further two classrooms to accommodate our students comfortably and provide space for a library. The land for this project is already available and we have been in discussion with a private family Trust in Australia regarding funding to build the classrooms. We hope to finalise these arrangements and begin building in 2023. CamKids also intends to further consolidate and streamline its activities in 2023 and we are aiming to get more of our programmes funded by sponsorship or regular project-specific donations. The Trustees will still consider providing small grants or donations of food, medical or other essential supplies to other local NGOs to meet emergency medical and nutritional needs.

Statement of Trustees' responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Independent Examiner

The Trustees intend to ask Neil McCann to undertake the independent examination of the Charity in the following year.

Signed on behalf of the Trustees.

J Purser

Joanna Purser LLB

Trustee

31 October 2023

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Independent examiner's Report to the Trustees of The Cambodian Children's Charity

I report on the financial statements of the Charity for the year ended 31 December 2022, which are set out on pages 11 to 17.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's 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.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view', and the report is limited to those matters set out in the next statement.

Independent examiner's statement

During my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Neil McCann

Neil McCann

Date: 31/10/2023

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Statement of Financial Activities (incorporating an income and expenditure account)

For the Year Ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Incoming resources from generated funds					
Voluntary income:					
Donations	2	90,360	10,180	100,540	95,256
Activities for generating funds:					
Events	3	0	0	0	0
Net finance income	4	4,226	0	4,226	15
Total incoming resources		94,586	10,180	104,766	95,271
Less: Cost of generating funds					
Fundraising:					
Events	3	0	0	0	0
Total costs of generating funds		0	0	0	0
Net incoming resources available for charitable activities		94,586	10,180	104,766	95,271
Charitable activities:	5,6	(86,324)	(9,725)	(96,049)	(74,337)
Net finance expense	4	0	0	0	(2,298)
Net incoming / (outgoing) resources		8,262	455	8,717	18,636
Total funds brought forward		188,835	1,684	190,519	171,883
Total funds carried forward		197,097	2,139	199,236	190,519

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

Balance Sheet

As at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Stock	9	250	250
Debtors	10	20,592	33,624
Cash at bank and in hand	11	178,394	156,645
Net current assets		199,236	190,519
Net assets		199,236	190,519
Unrestricted funds			
General funds	12	197,097	188,835
Restricted funds	12	2,139	1,684
Total funds	12	199,236	190,519

The financial statements on pages 11 to 16 were approved by the Trustees on 31 October 2023 and signed on their behalf by:

J Purser

Joanna Purser LLB

Trustee

Notes to the financial statements

1 Accounting policies

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011. The Charity has also opted to make additional voluntary disclosures in line with best practice for larger charities.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations and grants received

Donations and grants are only included in the SoFA when the Charity has unconditional entitlement to the resources.

Investment income

This is included in the financial statements when receivable and is gross of tax.

Expenditure and liabilities

Expenditure, which is charged on an accrual basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and
- expenditure incurred directly to the fulfilment of the Charity's objectives (costs in the furtherance of charitable activities)

Irrecoverable VAT is charged to the SoFA as incurred.

Governance costs

Trustees do not receive any remuneration or compensation for costs incurred in performing their duties and are required to meet their own expenses of attending trustee meetings or visiting projects or beneficiaries in Cambodia. In addition, the costs of the preparation and examination of the statutory accounts and the cost of any legal advice to the Charity or to the Trustees on governance or constitutional matters is provided free of charge by supporters of the Charity. Therefore, the Charity does not incur any governance costs.

Administration and other costs

Wherever possible, the Charity seeks to obtain willing donors or supporters to provide materials or services to the Charity, free of charge. This includes the cost of designing and hosting the Charity's website, the design and printing of leaflets, banners and other publicity materials, postage and communication costs and the financial and general administration of the Charity.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

The cost of providing such services is not included in the financial statements as a cost or benefit in kind.

Grants payable

These are only recognised in the financial statements once the Charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Charity has not made any grant commitments of more than one year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate at the date of the transaction. All assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. The resulting gain or loss is dealt with in the SoFA.

Fund accounting

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the Charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when funds are donated for a particular beneficiary and the Charity has no discretion or control over the use of those funds.

Unrestricted general funds represent incoming resources on which there is no restriction but may be designated by the Trustees for a particular project or area of charitable activity or where the Charity has secured funding for one of its existing projects from a funding organisation.

Further explanation and analysis of the Charity's Designated and Restricted Funds is provided in notes 12 and 13 to the financial statements.

Gift aid reclaimable on donations is included with the amount received and, where applicable, credited to the relevant designated or restricted fund.

Taxation

The Charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

2 Voluntary income for the year falls into the following categories:

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Donations				
Regular Donations	40,797	10,180	50,977	36,465
Funding Organisations	0	0	0	21,824
Single Donations and Appeals	49,563	0	49,563	36,967
	90,360	10,180	100,540	95,256

3 Activities for generating funds

During the period, there were no funds raised through organised events (2021: £nil)

4 Net finance (expense) / income

The net finance (expense) / income of the Charity can be analysed as follows:

	2022 Total	2021 Total
	£	£
Interest received	1,059	662
Net Foreign exchange and other charges	3,777	0
Charges levied on credit card donations	<u>(610)</u>	<u>(647)</u>
Total Income	4,226	15
Net Foreign exchange and other charges	<u>0</u>	<u>(2,298)</u>
Total Expense	<u>0</u>	<u>(2,298)</u>
Net Income/(Expense)	<u>4,226</u>	<u>(2,283)</u>

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

5 Details of Charitable activities

The amount spent on charitable activities is as follows:

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Charitable expenses	86,324	9,725	96,049	74,337

6 Grants paid in 2022

	2022	2021
Chbar Chross Community	58,871	51,296
Who Will Children's Village	1,356	1,478
Society for Orphan Support:		
Kais Village Orphanage	493	455
Empowering Youth Cambodia	7,645	7,407
New Futures Organisation	230	299
One-2-One Charitable Trust	27,454	13,402
	<u>96,049</u>	<u>74,337</u>

7 Employee costs:

The Charity has no UK based employees, and no payments were made to any trustees or volunteers. Payments in 2022 to local staff (all Cambodian nationals) including teachers at CCC School, amounted to £35,915 (2021: £32,147).

8 Trustees' remuneration and related party transactions

None of the Trustees was paid any remuneration by the Charity during the period. The Charity did not conclude any contracts or enter any financial transactions with the Trustees or related parties.

9 Stocks

This comprises T-shirts purchased for sponsored events or re-sale at future events.

10 Debtors

This represents Gift Aid reclaimable from the UK Government on donations by qualifying UK taxpayers.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2022

11 Cash at bank and in hand

	2022	2021
	£	£
Short term deposits	117,041	66,976
Bank balances including petty cash	61,353	89,669
	178,394	156,645

12 Movement on Restricted and Unrestricted Funds

	Opening Balance	Incoming Resources	Charitable Expenditure / Other Expenses	Balance 2022
	£	£	£	£
Restricted Funds	1,684	10,180	(9,725)	2,139
Unrestricted Funds	188,835	90,360	(82,098)	197,097
	190,519	100,540	(91,823)	199,236

THE CAMBODIAN CHILDRENS CHARITY

England & Wales - Charity number 1116862

Accounts



Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For The Year Ended 31 December 2021

*26 Kenilworth Avenue
London
SW19 7LW*

*020 8947 7144
contact@camkids.org
www.camkids.org*

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees Report and Financial Statements

Year Ended 31 December 2021

Index

	Page
Legal and administrative information	1
Report of the Trustees	2 - 9
Report of the independent examiner	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 17

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Legal and administrative information

Name of Charity: The Cambodian Children's Charity

Working Name*: CamKids

Charity Registration Number: 1116862

Principal Address: 26 Kenilworth Avenue
SW19 7LW

Telephone: 020 8947 7144

E-mail: finance@camkids.org

Website: www.camkids.org

Trustees:

Mrs J Purser
Mr D Sharpe
Mrs B Sharpe
Mr A Purser
Mr C Birch

Bankers:

UK:
National Westminster Bank Plc
16 Wimbledon Hill Road
London SW19 7ZD

Cambodia:
Sathapana Bank
83 Norodom Boulevard
Phnom Penh

ABA Bank
148 Preah Sihanouk Boulevard
Phnom Penh

Independent Examiner: Neil McCann
25 Rectory Road
London SW13 0DU

****The name 'CamKids' is registered as the Charity's working name with the Charity Commission and the Charity's bankers.***

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Report of the Trustees

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2021.

The Cambodian Children's Charity is an international non-governmental, non-political, non-religious charity. It is constituted under a Trust Deed dated 19 October 2006 and is registered with the Charity Commission under registration number 1116862. The legal and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared on the basis of the accounting policies set out in note 1 to the financial statements and the Trustees confirm they comply with the requirements of the Charities Act 2011, the Charity's Trust Deed and the Charities SORP (FRS102).

Structure, governance and management

The Trustees who held office during the financial period and at the date of this report are noted on page 1.

The Charity is wholly administered by its Trustees, none of whom receive any remuneration or compensation for costs incurred in performing their duties. The Trustees meet at least four times per year, in person or via video conferencing. The day-to-day administration of the Charity is managed by Joanna Purser in the UK and Dominic and Benita Sharpe in Cambodia. The Charity does not employ any UK based or expatriate staff and all volunteers are required to meet their own expenses.

Trustee recruitment, induction and training

The Trustees have the power to appoint new Trustees by a resolution passed at a special meeting of the Trustees. According to the Trust Deed, all Trustees are appointed for a term of 5 years. New Trustees are nominated by existing Trustees and appointed on the basis of a unanimous decision of the Trustees, following an assessment of whether they have the necessary skills to contribute to the Charity's management and development. A suitable candidate may be invited to observe a Trustee meeting prior to taking up any appointment.

Trustees are provided with information covering such topics as legal status and governance, structure, finances and policies (including Child Protection and Volunteer Code of Conduct).

Trustees are encouraged to visit the projects in Cambodia at least every 2 years where this is possible. Currently, there is no on-going training policy in place for Trustees as the Charity is not seeking any new Trustees.

Objectives of the Charity

The objectives of the Charity, as set out in the Charity's Trust Deed, in the period under review were:

To promote any charitable purpose for the benefit of the poor people of Cambodia including but not limited to:

- 1 The relief of poverty;

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

- 2 The advancement of education of individuals and communities in Cambodia and support for the training and good practice of their teachers;
- 3 The promotion of health, through education and access to medical facilities;
- 4 The provision of recreational facilities for the benefit of individuals or communities who, by reason of poverty or social and economic circumstances, may not have the opportunity to enjoy them;
- 5 The support of children and young people who have been abandoned or have been the victims of abuse;
- 6 The support of mothers and expectant mothers who have been the victims of abuse or who are unable to support their children;
- 7 The provision of funding and support for other organisations which give help to people suffering hardship in Cambodia; and
- 8 To pursue other charitable purposes which may benefit poor individuals or communities in Cambodia.

During the period, the Charity continued to fund its main Medical, Education, Nutrition and Development projects at Chbar Chross, near Kampong Speu, and made financial grants to other charitable organisations operating in Cambodia. The Trustees have therefore complied with their obligation to exercise their powers and duties for public benefit.

Review of activities, achievements and performance

Covid continued to cause problems throughout 2021 for Cambodia. Although there were few recorded Covid deaths, Cambodia's economy was adversely affected by developments in China and the slowdown in consumer demand - the US and Europe are significant markets for Cambodian manufacturers. The Cambodian government continued to provide crisis policy responses, including cash transfers to individuals. Although the country started to re-open for business during November 2021, while continuing to strictly enforce protective health measures, poverty continues to remain higher than pre-pandemic levels given that employment has yet to return to pre-pandemic levels.

The Charity's activities concentrated on our Chbar Chross Community (CCC) school and related MEND projects in Kampong Speu Province. Our efforts were focused on maintaining the quality of education, health and opportunities for the children and the villagers supported by these projects and doing what we could to mitigate the effects of the pandemic.

Like many charities, CamKids' regular public donor base has been slightly affected by the pandemic and we have lost some regular donors, due to job losses and other financial constraints. The Charity continues to receive funds from a private foundation.

Two of the Charity's Trustees remain in Phnom Penh and oversee the management of our projects.

Project MEND

CamKids has brought together all its experience with education, medical and other community work into a single coordinated initiative, which we call "MEND" - **Medical, Education, Nutrition, Development**. We continue to believe that this is the most efficient way of providing a steppingstone

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

towards a healthier, brighter and more prosperous future for disadvantaged Cambodian children, their families and communities who have had little or no access to these most basic of human rights.

CamKids started its own integrated MEND project in Kampong Speu in 2012. Based around CCC School, it includes outreach projects providing medical and dental services, study materials and educational support. These projects have contributed directly and indirectly in benefiting in the region of 2,000 children and adults in Kampong Speu province.

Medical

CamKids' medical clinic, next to CCC School, remained open throughout the year and continued to provide basic medical and maternity care to the students and their families in the local communities of Chbar Chross, Tropaing Mean and Ta Ngov. Our resident nurse Kim Lang has been an important support and resource for the community and especially helpful at a time of great anxiety and uncertainty. Fortunately, there were very few cases of covid in the community.

During the first six months of the year, our medical and dental partner One-2-One was able to carry out one medical trip to provide essential medical treatment and primary health care. Meanwhile, the Healthy Kids team was only able to carry out two visits to provide dental services to the CCC students and the villagers due to the schools being closed nationwide. Over 700 children were screened during these visits providing very important data on the general and dental health of the community. General health treatment included administration of Vitamin A supplements, deworming and referral of the more serious cases. The dental team's work covers application of fluoride to protect against decay in primary teeth and prevent caries in permanent teeth, fillings, and extractions. All students are provided with toothbrushes, toothpaste and soap and given information on oral and personal hygiene.

Other Projects

The mobile medical and dental teams that we fund through a generous donation from a UK based foundation continued to provide clinics to the two poor urban communities in Phnom Penh at Canal Side and Ptesh Leu Teak (House above the Water). The pandemic continues to adversely impact the residents, especially affected are those employed as construction workers, rubbish recyclers and garment factory workers. The team has built a good relationship with the people in the communities and during the first six months of the year, over 1,700 individuals benefited from the medical, maternal and nursing health checks, training and treatment provided by the team. There has been an increase in patients seen since 2020. There have also been considerable challenges in supplying the clinics, including the shortage of materials and consumables, increased demand and additional costs due to the extra covid protocols. The clinics are set up in the communities in very cramped and difficult conditions made more difficult by social distancing requirements.

Education

The pandemic continued to disrupt schooling during 2021 and provided very challenging circumstances for CamKids and the staff of our CCC School. Opened in 2012 the school is a full Primary school facility. There were 380 students enrolled for the 2021 academic year. CCC employs 15 staff to operate the school, all of whom are Cambodian. In January Kagna, a graduate from the Liger Leadership Academy in Phnom Penh, joined our staff as an assistant to our Project manager Sophak. Kagna also assists with the kindergarten classes and provides computing lessons.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

The school opened in January but still had to follow covid guidelines. Classes were limited to 10-15 students and ran for only 3.5 hrs per day for three days a week – switching week by week for the different grades. All students had to wear a face mask, wash their hands with hand gel or alcohol and have their temperature taken before entering school and sit 1.5m far from each other.

In February we resumed our weekend classes for a short period – English lessons were provided by Piseth, art classes with Sreytouch and computing lessons with Kagna. These are provided to current CCC students and leavers and are well attended.

Unfortunately, the school and our weekend classes were closed in March due to government covid restrictions and it was unable to open again until September. The school staff continued to provide homework directly to the students and livestreamed lessons daily. It is clear that the continued covid disruption has had a substantial impact on our students learning – we had several students dropping out and many have had to repeat the Grade. For already struggling families, covid has exacerbated economic problems and all members of a family are required to work. As the situation improves, we will be taking steps to encourage pupils back to school and support those needing to catch up.

As part of its school program CamKids provides uniforms to all students. All these uniforms and supplies are ordered in October ready for the new school year in January.

Our GRADE initiative is a sponsorship programme for donors who are willing to commit to sponsoring an individual student, multiple students up to and including a class or a complete grade.

Nutrition

Part of the rationale for the CamKids MEND initiative in Kampong Speu includes education about development opportunities to help teach children and adults about proper cultivation of crops for food, thus resulting in better nutrition. The school has a large vegetable garden set up by our Project Manager to develop this area of learning. Once again, the students have been unable to be involved as they are not allowed to stay at school after lessons. The school staff have continued to plant and look after the garden.

Development

The pandemic continued to cause many challenges for our staff at CCC and they have dealt very well with the situation. They have shown themselves to be very dedicated and creative in setting up new methods of teaching. CamKids teachers and staff were still able to take their annual trip away – albeit restricted to a day.

CamKids was pleased to arrange a visit to the school by Klahan9 – this is a programme developed by BBC Media Action. Through phone, radio, internet and a TV drama series it provides career guidance and employment tips and information to children and their families. A group of parents met with Klahan9 to discuss the importance of staying in school, further education and social engagement. Although a small group, we were very encouraged to see their engagement with the discussion.

The Savings Group that CamKids introduced continues to thrive and give financial support to the whole community. CamKids acts in an advisory capacity only. This has become a major development initiative completely owned and run by the local community.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

During the year we were pleased to be able to distribute food parcels donated by ICAN British International School to families in the community who were struggling during covid. The school, and the community, also benefitted from furniture and clothes donated by the Liger Leadership Academy.

Other Projects

CamKids continues to offer its funds collection and disbursement facilities in the UK, to Kais Village Orphanage, as well as Empowering Youth in Cambodia and HVTO. In the autumn, by mutual agreement we ended our reciprocal arrangements with ACF(Sunrise). A new partnership was agreed with an Australian charity called Reasonable Cause, also involved in charitable work in Cambodia.

Voluntary help and gifts in kind

The Trustees are very grateful to the volunteers and friends of the Charity who performed services for the Charity free of charge, carried out fund-raising on the Charity's behalf or donated their time, which has enabled the Charity to remain true to its original philosophy and continue to operate with no foreign or expatriate overhead costs.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Financial review

All the income of the Charity arose as the result of direct financial donations from the public, private charitable funding organisations and from fundraising events organised by the Charity or its Patron.

During the year, the Charity raised a total of £95,256 for its charitable purposes which has all been received as direct donations from the general public and funding organisations. The Charity has no fundraising, marketing or out of country overhead or administration costs, as all of the Charity's necessary costs are met by the Trustees, volunteers or friends of the Charity. The Charity had a net interest expense (net of payment collection charges and foreign exchange costs) of £2,283.

The Charity made grants to beneficiaries in the period of £74,337, leaving a net surplus of £18,636. The Charity had brought forward reserves of £171,883 and the funds carried forward were £190,519.

Reserves policy and risk management

The Charity is required to account for all donated funds according to whether they are for general purposes in furtherance of the Charity's objects ("Unrestricted Funds"), or specifically given for a particular project or purpose, but still within the wider objects of the Charity ("Restricted Funds"). As at 31 December 2021, the Restricted Funds of the Charity amounted to £1,684.

Part of the Charity's Unrestricted Funds are earmarked by the Trustees for particular projects and designated as separate funds ("Designated Funds"). Any Gift Aid recoverable is credited to the specific project for which the original donation was made. All interest received and finance costs are credited or charged to Unrestricted Funds, which have not been designated to a project ("General Funds").

In order to ensure that the Charity is able to function properly and continue to meet its ongoing capital and revenue commitments for the projects it supports, the Trustees maintain a certain level of reserves, by setting aside cash or other current assets at the end of the year.

The Trustees have reviewed the Charity's need for reserves in line with the guidance issued by the Charity Commission.

The Charity holds reserves for the following reasons:

- to cover the future cost of capital commitments already entered into or under negotiation (unless funded by committed revenue pledges).
- to cover the future running costs of each project for a period of at least one year;
- as protection to enable the Charity to continue operating despite catastrophic or less damaging events; and
- to provide funds which can be designated to specific projects at short term notice.

This figure is constantly reviewed by the Trustees and is calculated after considering committed funding from regular donors or funding organisations. The Charity's total Unrestricted Funds at 31 December 2021 were £188,835, which meant that the estimated reserves requirement was covered in full, with a healthy margin to cover new projects undertaken by the Charity in 2022 and for working capital purposes. In addition, a conservative attitude to future income streams has been taken but the Trustees keep the level of reserves under regular scrutiny and review.

The Charity has secured committed annual funding of approximately £21,824 from a private foundation.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

The Trustees of the Charity consider risk management to be of great importance. The Charity has always considered the risks inherent in their activities and this consideration forms an important part of the planning and decision-making process.

Future plans

The Charity plans to continue focusing on its MEND initiative in Kampong Speu Province and recover teaching and support lost due to the pandemic. We will continue to offer our funds collection and disbursement system to other organisations working in Cambodia which share the vision and objectives of the Charity and who can demonstrate an appropriate level of corporate governance.

Our Child Sponsorship programme is dedicated solely to cover students at CCC school, and we are promoting our GRADE programme, to support leavers from CCC school, by pairing a class or grade in Cambodia with a specific school or other institutional donor. We have extended our sponsorship program to include a university program.

We still need to build a further two classrooms to accommodate our students comfortably and provide space for a library. The land for this project is already available but we will be looking at ways to raise the funds necessary to complete this project and ensure that we have sufficient income to cover any additional running costs. CamKids also intends to further consolidate and streamline its activities in 2022 and we are aiming to get more of our programmes funded by sponsorship or regular project-specific donations. The Trustees will still consider providing small grants or donations of food, medical or other essential supplies to other local NGOs to meet emergency medical and nutritional needs.

Statement of Trustees' responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Independent Examiner

The Trustees intend to ask Neil McCann to undertake the independent examination of the Charity in the following year.

Signed on behalf of the Trustees

J Purser

Joanna Purser LLB

Trustee

31 October 2022

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Independent examiner's Report to the Trustees of The Cambodian Children's Charity

I report on the financial statements of the Charity for the year ended 31 December 2021, which are set out on pages 11 to 17.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's 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.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view', and the report is limited to those matters set out in the next statement.

Independent examiner's statement

During my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N McCann

Neil McCann

Date: 31/10/2022

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Statement of Financial Activities (incorporating an income and expenditure account)

For the Year Ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming resources from generated funds					
Voluntary income:					
Donations	2	85,176	10,080	95,256	103,439
Activities for generating funds:					
Events	3	0	0	0	0
Net finance income	4	0	0	0	0
Total incoming resources		85,176	10,080	95,256	103,439
Less: Cost of generating funds					
Fundraising:					
Events	3	0	0	0	0
Total costs of generating funds		0	0	0	0
Net incoming resources available for charitable activities		85,176	10,080	95,256	103,439
Charitable activities:	5,6	(64,024)	(10,313)	(74,337)	(87,626)
Net finance expense	4	(2,283)	0	(2,283)	(3,166)
Net incoming / (outgoing) resources		18,869	(233)	18,636	12,647
Total funds brought forward					159,236
Total funds carried forward		188,835	1,684	190,519	171,883

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

Balance Sheet

As at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Stock	9	250	250
Debtors	10	33,624	25,934
Cash at bank and in hand	11	156,645	145,699
Net current assets		190,519	171,883
Net assets		190,519	171,883
Unrestricted funds			
General funds		188,835	169,966
	12	188,835	169,966
Restricted funds	12	1,684	1,917
Total funds	12	190,519	171,883

The financial statements on pages 11 to 17 were approved by the Trustees on 31 October 2022 and signed on their behalf by:

J Purser

Joanna Purser LLB

Trustee

Notes to the financial statements

1 Accounting policies

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011. The Charity has also opted to make additional voluntary disclosures in line with best practice for larger charities.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations and grants received

Donations and grants are only included in the SoFA when the Charity has unconditional entitlement to the resources.

Investment income

This is included in the financial statements when receivable and is gross of tax.

Expenditure and liabilities

Expenditure, which is charged on an accrual basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and
- expenditure incurred directly to the fulfilment of the Charity's objectives (costs in the furtherance of charitable activities)

Irrecoverable VAT is charged to the SoFA as incurred.

Governance costs

Trustees do not receive any remuneration or compensation for costs incurred in performing their duties and are required to meet their own expenses of attending trustee meetings or visiting projects or beneficiaries in Cambodia. In addition, the costs of the preparation and examination of the statutory accounts and the cost of any legal advice to the Charity or to the Trustees on governance or constitutional matters is provided free of charge by supporters of the Charity. Therefore, the Charity does not incur any governance costs.

Administration and other costs

Wherever possible, the Charity seeks to obtain willing donors or supporters to provide materials or services to the Charity, free of charge. This includes the cost of designing and hosting the Charity's website, the design and printing of leaflets, banners and other publicity materials, postage and communication costs and the financial and general administration of the Charity.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

The cost of providing such services is not included in the financial statements as a cost or benefit in kind.

Grants payable

These are only recognised in the financial statements once the Charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Charity has not made any grant commitments of more than one year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate at the date of the transaction. All assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. The resulting gain or loss is dealt with in the SoFA.

Fund accounting

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the Charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when funds are donated for a particular beneficiary and the Charity has no discretion or control over the use of those funds.

Unrestricted general funds represent incoming resources on which there is no restriction but may be designated by the Trustees for a particular project or area of charitable activity or where the Charity has secured funding for one of its existing projects from a funding organisation.

Further explanation and analysis of the Charity's Designated and Restricted Funds is provided in notes 12 and 13 to the financial statements.

Gift aid reclaimable on donations is included with the amount received and, where applicable, credited to the relevant designated or restricted fund.

Taxation

The Charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

2 Voluntary income for the year falls into the following categories:

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations				
Regular Donations	26,385	10,080	36,465	41,587
Funding Organisations	21,824	0	21,824	23,140
Single Donations and Appeals	36,967	0	36,967	38,712
	85,176	10,080	95,256	103,439

3 Activities for generating funds

During the period, there were no funds raised through organised events (2020: £nil)

4 Net finance (expense) / income

The net finance (expense) / income of the Charity can be analysed as follows:

	2021 Total	2020 Total
	£	£
Interest received	662	1,700
Charges levied on credit card donations	(647)	(686)
Foreign exchange and other charges	(2,298)	(4,180)
	(2,283)	(3,166)

5 Details of Charitable activities

The amount spent on charitable activities is as follows:

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Charitable expenses	64,024	10,313	74,337	87,626

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

6 Grants paid in 2021

	2021	2020
Chbar Chross Community	51,296	51,779
Who Will Children's Village	1,478	2,118
Society for Orphan Support:		
Kais Village Orphanage	455	428
Empowering Youth Cambodia	7,407	8,891
New Futures Organisation	299	363
One-2-One Charitable Trust	13,402	22,817
HVTO	0	1,230
	<u>74,337</u>	<u>87,626</u>

7 Employee costs:

The Charity has no UK based employees, and no payments were made to any trustees or volunteers. Payments in 2021 to local staff (all Cambodian nationals) including teachers at CCC School, amounted to £32,147 (2020: £33,818).

8 Trustees' remuneration and related party transactions

None of the Trustees was paid any remuneration by the Charity during the period. The Charity did not conclude any contracts or enter any financial transactions with the Trustees or related parties.

9 Stocks

This comprises T-shirts purchased for sponsored events or re-sale at future events.

10 Debtors

This represents Gift Aid reclaimable from the UK Government on donations by qualifying UK taxpayers.

11 Cash at bank and in hand

	2021	2020
	£	£
Short term deposits	66,976	85,287
Bank balances including petty cash	89,669	60,412
	<u>156,645</u>	<u>145,699</u>

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2021

12 Movement on Restricted and Unrestricted Funds

	Opening Balance	Incoming Resources	Charitable Expenditure / Other Expenses	Balance 2021
	£	£	£	£
Restricted Funds	1,917	10,080	(10,313)	1,684
Unrestricted Funds	169,966	85,176	(66,307)	188,835
	171,883	95,256	(76,620)	190,519

THE CAMBODIAN CHILDRENS CHARITY

England & Wales - Charity number 1116862

Accounts



Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For The Year Ended 31 December 2020

*26 Kenilworth Avenue
London
SW19 7LW*

*020 8947 7144
contact@camkids.org
www.camkids.org*

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees Report and Financial Statements

Year Ended 31 December 2020

Index

	Page
Legal and administrative information	1
Report of the Trustees	2 - 9
Report of the independent examiner	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 17

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Legal and administrative information

Name of Charity: The Cambodian Children's Charity

Working Name*: CamKids

Charity Registration Number: 1116862

Principal Address: 26 Kenilworth Avenue
SW19 7LW

Telephone: 020 8947 7144

E-mail: finance@camkids.org

Website: www.camkids.org

Trustees:

Mrs J Purser
Mr D Sharpe
Mrs B Sharpe
Mr A Purser
Mr C Birch

Bankers:

UK:
National Westminster Bank Plc
16 Wimbledon Hill Road
London SW19 7ZD

Cambodia:
Sathapana Bank
83 Norodom Boulevard
Phnom Penh

ABA Bank
148 Preah Sihanouk Boulevard
Phnom Penh

Independent Examiner: Neil McCann
25 Rectory Road
London SW13 0DU

****The name 'CamKids' is registered as the Charity's working name with the Charity Commission and the Charity's bankers.***

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Report of the Trustees

The Trustees present their report along with the financial statements of the Charity for the year ended 31 December 2020.

The Cambodian Children's Charity is an international non-governmental, non-political, non-religious charity. It is constituted under a Trust Deed dated 19 October 2006 and is registered with the Charity Commission under registration number 1116862. The legal and administrative information set out on page 1 forms part of this report.

The financial statements have been prepared on the basis of the accounting policies set out in note 1 to the financial statements and the Trustees confirm they comply with the requirements of the Charities Act 2011, the Charity's Trust Deed and the Charities SORP (FRS102).

Structure, governance and management

The Trustees who held office during the financial period and at the date of this report are noted on page 1.

The Charity is wholly administered by its Trustees, none of whom receive any remuneration or compensation for costs incurred in performing their duties. The Trustees meet at least four times per year, in person or via video conferencing. The day-to-day administration of the Charity is managed by Joanna Purser in the UK and Dominic and Benita Sharpe in Cambodia. The Charity does not employ any UK based or expatriate staff and all volunteers are required to meet their own expenses.

Trustee recruitment, induction and training

The Trustees have the power to appoint new Trustees by a resolution passed at a special meeting of the Trustees. According to the Trust Deed, all Trustees are appointed for a term of 5 years. New Trustees are nominated by existing Trustees and appointed on the basis of a unanimous decision of the Trustees, following an assessment of whether they have the necessary skills to contribute to the Charity's management and development. A suitable candidate may be invited to observe a Trustee meeting prior to taking up any appointment.

Trustees are provided with information covering such topics as legal status and governance, structure, finances and policies (including Child Protection and Volunteer Code of Conduct).

Trustees are encouraged to visit the projects in Cambodia at least every 2 years where this is possible. Currently, there is no on-going training policy in place for Trustees as the Charity is not seeking any new Trustees.

Objectives of the Charity

The objectives of the Charity, as set out in the Charity's Trust Deed, in the period under review were:

To promote any charitable purpose for the benefit of the poor people of Cambodia including but not limited to:

- 1 The relief of poverty;

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

-
- 2 The advancement of education of individuals and communities in Cambodia and support for the training and good practice of their teachers;
 - 3 The promotion of health, through education and access to medical facilities;
 - 4 The provision of recreational facilities for the benefit of individuals or communities who, by reason of poverty or social and economic circumstances, may not have the opportunity to enjoy them;
 - 5 The support of children and young people who have been abandoned or have been the victims of abuse;
 - 6 The support of mothers and expectant mothers who have been the victims of abuse or who are unable to support their children;
 - 7 The provision of funding and support for other organisations which give help to people suffering hardship in Cambodia; and
 - 8 To pursue other charitable purposes which may benefit poor individuals or communities in Cambodia.

During the period, the Charity continued to fund its main Medical, Education, Nutrition and Development projects at Chbar Chross, near Kampong Speu, and made financial grants to other charitable organisations operating in Cambodia. The Trustees have therefore complied with their obligation to exercise their powers and duties for public benefit.

Review of activities, achievements and performance

The COVID-19 pandemic has and is continuing to be a humanitarian crisis affecting all countries. Presenting a serious threat to life and putting severe pressure on health services and with self-isolation and lockdown having a correspondingly severe financial impact on individuals, businesses and charities.

Cambodia detected its first case of Covid in Sihanoukville in January 2020. Like many countries Cambodia's initial response was slow with few travel and other restrictions placed on the country but from March 2020 the government introduced restrictions on arrivals into the country, and closed education institutions, garment factories, entertainment venues and public holidays were cancelled.

Restrictions were lifted in September 2020, but local curfews, particularly in Phnom Penh continued throughout the year. The pandemic has had a severe impact on the economy of Cambodia notably in the tourism and garment manufacturing sectors.

The Charity's activities have concentrated on our Chbar Chross Community (CCC) school and related MEND projects in Kampong Speu Province, which are 100% controlled by the Charity and where the Trustees believe that donors' funds can be used most efficiently. Our efforts were focused on maintaining the quality of education, health and opportunities for the children and the villagers supported by these projects and doing what we could to mitigate the effects of the pandemic.

Like many charities, CamKids regular public donor base has been affected by the pandemic and we have lost some regular donors, due to job losses and other financial constraints. The Charity continues to receive funds from a private foundation.

Two of the Charity's Trustees remain in Phnom Penh and oversee the management of our projects.

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Project MEND

CamKids has brought together all its experience with education, medical and other community work into a single coordinated initiative, which we call "MEND" - **Medical, Education, Nutrition, Development**. We continue to believe that this is the most efficient way of providing a steppingstone towards a healthier, brighter and more prosperous future for disadvantaged Cambodian children, their families and communities who have had little or no access to these most basic of human rights.

CamKids started its own integrated MEND project in Kampong Speu in 2012. Based around CCC School, it includes outreach projects providing medical and dental services, study materials and educational support. These projects have contributed directly and indirectly in benefiting in the region of 2,000 children and adults in Kampong Speu province.

Medical

CamKids' medical clinic, next to the CCC School, remained open throughout the year and our full-time resident medical nurse, continued to provide basic medical and maternity care to the students at CCC School and the approximately 200 families in the local community of three villages. The problem of sanitation and the lack of understanding of basic health, hygiene and nutrition remain a major challenge for these communities and educating the community remains a large part of our work, particularly relevant during the pandemic. Although fewer patients attended the clinic due to the fear of Covid the clinic remained an important support and resource for the community and especially helpful at a time of great anxiety and uncertainty. Our nurse focused on health education and provided information to the villagers about personal hygiene, physical distancing, and hand sanitizing to stop spreading the virus. Fortunately, there were very few cases of covid in the community.

Although our usual health program was affected by the pandemic, a team from the CamKids-funded mobile medical and dental teams was able to visit the clinic in January, May, June and October – in addition to three dental clinics earlier in the year. These teams provided these services in particularly challenging circumstances and following all Covid protocols issued by the Ministry of Health. The clinics provide a range of medical and dental treatments which the nurse is unable to provide. This is an invaluable service particularly for the older members of the community and something they would not otherwise have access to. Common health issues are diabetes, pneumonia, high blood pressure and other related problems.

The Outreach Fit for Schools Programme continued at Raksmy Sameky and Prey Chum Schools in Kampong Speu Province. In order to prevent the students getting tooth decay and pain, we provide toothbrushes and toothpaste to all the students. The CCC nurse also continued to provide basic hygiene and oral health education to these students as well as checking the toothbrushes and toothpaste are still in good order. In addition, whilst they were able to the team of 2 dentists and 2 dental students and 3 senior dental students carried out oral check-ups for the students and identified children who need to be referred to higher levels of care. The Outreach teams also carry out de-worming, nail clipping and monitor the general health and hygiene of the students.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Other Projects

In very challenging circumstances, the mobile medical and dental teams we fund through a donation from a UK based foundation, continued to treat two extremely poor urban communities in Phnom Penh known as Canal Side and Ptesh Leu Teak (House above the Water). Due to the pandemic most of the residents of these communities lost their jobs, especially affected were those employed as construction workers, rubbish recyclers and garment factory workers. There is no State social security or support so the pandemic has been disastrous for already compromised families. The medical clinics provided crucial services to underserved people from these two communities and other surrounding villages. As a result, many families within these communities benefited from the medical, maternal and nursing health checks, training and treatment provided as well as Covid-19 education and prevention. The team from One-2-One provided the following range of services:

Medical care - treatment and care for a range of common injuries and illnesses.

Nursing care - health and hygiene education and training for adults and children, and administration of basic health care, including monitoring of height and weight, de-worming, nail cutting and wound care.

Maternal care – prenatal and antenatal check-ups, provision of appropriate vitamin supplements, vaccination advice, breastfeeding and birth control advice for pregnant women before, during and after delivery. Gynaecologist referrals for HIV testing, pap smears, ultrasounds and other needs. Covid-19 education with training on health and hygiene practices as well as preventative measures and the provision of face masks.

Education

Due to the pandemic 2020 was a very challenging year for CamKids and the staff of our CCC School. Opened in 2012 the school is a full Primary school facility providing education for some 410 students. CCC employs 14 staff to operate the school, all of whom are Cambodian.

The school was fully open until March when it was closed under Ministry of Health Regulations. Our staff continued to be employed during this time - from April to May they taught the students via e. learning and through June to September arranged socially distanced classes in the villages and local Pagodas. Extra-curricular lessons in English were provided in the villages from June to September. In June, the teachers arranged socially distanced exams to check and review the progress of our students. It remains to be seen what the long-term effect of the pandemic will be, but our teachers worked very hard to ensure our students maintained their studies.

Following a successful Government inspection in September, the school reopened in October under the new Covid regulations. Classes were limited to 10-15 students and ran for only 2hrs per day. All students had to wear a face mask, wash their hands with hand gel or alcohol and have their temperature taken before entering school and sit 1.5m far from each other. Our students were very happy to be back and learning. However, due to the pandemic and financial pressures on families some students didn't return.

Prior to the school shutting down, we received a donation of 20 XO Laptops. These laptops are compact and simple to use. A student from Liger leadership Academy ran classes with our Grade 5 students but these classes had to stop following lockdown. We hope to reinstate these classes when we can and provide basic computer teaching to our students

As part of school program CamKids provides 2 green polo tops and blue skirts and shorts to all the

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

children as school uniforms. As most children at the school do not have anything to protect their feet, they are also provided with a pair of flip flops to wear.

Our GRADE initiative is a sponsorship programme for donors who are willing to commit to sponsoring an individual student, multiple students up to and including a class or a complete grade. We were very grateful to receive a generous donation from a school in England that sponsored the cost of two Grades for a year.

Nutrition

Part of the rationale for the CamKids MEND initiative in Kampong Speu, is not only to provide education, dental and basic medical treatment to the children and other schools and communities in the district, but a development opportunity to help teach children and adults about proper cultivation of crops for food, thus resulting in better nutrition. Attached to the school is a large vegetable garden set up by our Project Manager to develop this area of learning. In past years the project has been very successful in involving our students but unfortunately lock down happened during the growing season, so our students weren't able to assist with the planning and planting of the garden. We hope to resume this initiative as soon as we can.

Development

The pandemic created many challenges for our staff at CCC and they have dealt very well with the uncertainty, fear and unpredictability of the situation. They have shown themselves to be very creative in setting up new methods of teaching, adaptable, resilient and dedicated to their students. In spite of the pandemic all CamKids teachers and staff were able to take their annual trip away – it was restricted to a day but particularly well deserved in this year. They were able to travel safely as they are all part of the same community and there wasn't much community transmission of Covid at that time.

The Savings Group that CamKids introduced continues to thrive and give financial support to the whole community. CamKids acts in an advisory capacity only. This has become a major development initiative completely owned and run by the local community.

Other Projects

CamKids continues to offer its funds collection and disbursement facilities in the UK, to Kais Village Orphanage, as well as Empowering Youth in Cambodia, HVTO and Sunrise Children's Villages.

Voluntary help and gifts in kind

The Trustees are very grateful to the volunteers and friends of the Charity who performed services for the Charity free of charge, carried out fund-raising on the Charity's behalf or donated their time, which has enabled the Charity to remain true to its original philosophy and continue to operate with no foreign or expatriate overhead costs

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Financial review

All of the income of the Charity arose as the result of direct financial donations from the public, private charitable funding organisations and from fundraising events organised by the Charity or its Patron.

During the year, the Charity raised a total of £103,439 for its charitable purposes which has all been received as direct donations from the general public and funding organisations. The Charity has no fundraising, marketing or out of country overhead or administration costs, as all of the Charity's necessary costs are met by the Trustees, volunteers or friends of the Charity. The Charity had a net interest expense (net of payment collection charges and foreign exchange costs) of £3,166.

The Charity made grants to beneficiaries in the period of £87,626, leaving a net surplus of £12,647. The Charity had brought forward reserves of £159,236 and the funds carried forward were £171,883.

Reserves policy and risk management

The Charity is required to account for all donated funds according to whether they are for general purposes in furtherance of the Charity's objects ("Unrestricted Funds"), or specifically given for a particular project or purpose, but still within the wider objects of the Charity ("Restricted Funds"). As at 31 December 2020, the Restricted Funds of the Charity amounted to £1,917.

Part of the Charity's Unrestricted Funds are earmarked by the Trustees for particular projects and designated as separate funds ("Designated Funds"). Any Gift Aid recoverable is credited to the specific project for which the original donation was made. All interest received and finance costs are credited or charged to Unrestricted Funds, which have not been designated to a project ("General Funds").

In order to ensure that the Charity is able to function properly and continue to meet its ongoing capital and revenue commitments for the projects it supports, the Trustees maintain a certain level of reserves, by setting aside cash or other current assets at the end of the year.

The Trustees have reviewed the Charity's need for reserves in line with the guidance issued by the Charity Commission.

The Charity holds reserves for the following reasons:

- to cover the future cost of capital commitments already entered into or under negotiation (unless funded by committed revenue pledges).
- to cover the future running costs of each project for a period of at least one year;
- as protection to enable the Charity to continue operating despite catastrophic or less damaging events; and
- to provide funds which can be designated to specific projects at short term notice.

This figure is constantly reviewed by the Trustees and is calculated after considering committed funding from regular donors or funding organisations. The Charity's total Unrestricted Funds at 31 December 2020 were £169,966, which meant that the estimated reserves requirement was covered in full, with a healthy margin to cover new projects undertaken by the Charity in 2021 and for working capital purposes. In addition, a conservative attitude to future income streams has been taken but the Trustees keep the level of reserves under regular scrutiny and review.

The Charity has secured committed annual funding of approximately £23,140 from a private foundation.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

The Trustees of the Charity consider risk management to be of great importance. The Charity has always considered the risks inherent in their activities and at all times this consideration forms an important part of the planning and decision-making process.

Future plans

The Charity plans to continue focusing on its MEND initiative in Kampong Speu Province and recover teaching and support lost due to the pandemic. We will continue to offer our funds collection and disbursement system to other organisations working in Cambodia which share the vision and objectives of the Charity and who can demonstrate an appropriate level of corporate governance.

Our Child Sponsorship programme is dedicated solely to cover students at CCC school, and we are promoting our GRADE programme, to support leavers from CCC school, by pairing a class or grade in Cambodia with a specific school or other institutional donor.

As our first students who were educated at CCC have now completed grade 12 exams we are now extending our sponsorship program to include a university program.

We still need to build a further two classrooms to accommodate our students comfortably and provide space for a library. The land for this project is already available but we will be looking at ways to raise the funds necessary to complete this project and ensure that we have sufficient income to cover any additional running costs. CamKids also intends to further consolidate and streamline its activities in 2020 and we are aiming to get more of our programmes funded by sponsorship or regular project-specific donations. The Trustees will still consider providing small grants or donations of food, medical or other essential supplies to other local NGOs to meet emergency medical and nutritional needs.

Statement of Trustees' responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Independent Examiner

The Trustees intend to ask Neil McCann to undertake the independent examination of the Charity in the following year.

Signed on behalf of the Trustees

J Purser

Joanna Purser LLB

Trustee

27 October 2021

Independent examiner's Report to the Trustees of The Cambodian Children's Charity

I report on the financial statements of the Charity for the year ended 31 December 2020, which are set out on pages 11 to 17.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's 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.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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 the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N McCann

Neil McCann

27 October 2021

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Statement of Financial Activities (incorporating an income and expenditure account)

For the Year Ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Incoming resources from generated funds					
Voluntary income:					
Donations	2	92,088	11,351	103,439	90,971
Activities for generating funds:					
Events	3	0	0	0	0
Net finance income	4	0	0	0	0
Total incoming resources		92,088	11,351	103,439	90,971
Less: Cost of generating funds					
Fundraising:					
Events	3	0	0	0	0
Total costs of generating funds		0	0	0	0
Net incoming resources available for charitable activities		92,088	11,351	103,439	90,971
Charitable activities:	5,6	(75,155)	(12,471)	(87,626)	(99,922)
Net finance expense	4	(3,166)	0	(3,166)	(937)
Net incoming / (outgoing) resources		13,767	(1,120)	12,647	9,888
Total funds brought forward		156,199	3,037	159,236	169,124
Total funds carried forward		169,966	1,917	171,883	159,236

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

Balance Sheet

As at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Stock	9	250	250
Debtors	10	25,934	18,054
Cash at bank and in hand	11	145,699	140,932
Net current assets		171,883	159,236
Net assets		171,883	159,236
Unrestricted funds			
General funds		169,966	156,199
	12	169,966	156,199
Restricted funds	12	1,917	3,037
Total funds	12	171,883	159,236

The financial statements on pages 11 to 17 were approved by the Trustees on 26 October 2021 and signed on their behalf by:

J Purser

Joanna Purser LLB

Trustee

Notes to the financial statements

1 Accounting policies

The financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011. The Charity has also opted to make additional voluntary disclosures in line with best practice for larger charities.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations and grants received

Donations and grants are only included in the SoFA when the Charity has unconditional entitlement to the resources.

Investment income

This is included in the financial statements when receivable and is gross of tax.

Expenditure and liabilities

Expenditure, which is charged on an accrual basis, is allocated between:

- expenditure incurred directly in the effort to raise voluntary contributions (costs of generating funds); and
- expenditure incurred directly to the fulfilment of the Charity's objectives (costs in the furtherance of charitable activities)

Irrecoverable VAT is charged to the SoFA as incurred.

Governance costs

Trustees do not receive any remuneration or compensation for costs incurred in performing their duties and are required to meet their own expenses of attending trustee meetings or visiting projects or beneficiaries in Cambodia. In addition, the costs of the preparation and examination of the statutory accounts and the cost of any legal advice to the Charity or to the Trustees on governance or constitutional matters is provided free of charge by supporters of the Charity. Therefore, the Charity does not incur any governance costs.

Administration and other costs

Wherever possible, the Charity seeks to obtain willing donors or supporters to provide materials or services to the Charity, free of charge. This includes the cost of designing and hosting the Charity's website, the design and printing of leaflets, banners and other publicity materials, postage and communication costs and the financial and general administration of the Charity.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

The cost of providing such services is not included in the financial statements as a cost or benefit in kind.

Grants payable

These are only recognised in the financial statements once the Charity has made an unconditional commitment to pay the grant and this is communicated to the beneficiary or the grant has been paid, whichever is the earlier. The Charity has not made any grant commitments of more than one year.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Foreign currency

Transactions denominated in foreign currencies are translated at the exchange rate at the date of the transaction. All assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. The resulting gain or loss is dealt with in the SoFA.

Fund accounting

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the Charity. They are incoming resources on which the donor has laid down conditions relating to the expenditure thereon or when funds are donated for a particular beneficiary and the Charity has no discretion or control over the use of those funds.

Unrestricted general funds represent incoming resources on which there is no restriction but may be designated by the Trustees for a particular project or area of charitable activity or where the Charity has secured funding for one of its existing projects from a funding organisation.

Further explanation and analysis of the Charity's Designated and Restricted Funds is provided in notes 12 and 13 to the financial statements.

Gift aid reclaimable on donations is included with the amount received and, where applicable, credited to the relevant designated or restricted fund.

Taxation

The Charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

2 Voluntary income for the year falls into the following categories:

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Donations				
Regular Donations	30,236	11,351	41,587	42,135
Funding Organisations	23,140	0	23,140	24,651
Single Donations and Appeals	38,712	0	38,712	24,185
	92,088	11,351	103,439	90,971

3 Activities for generating funds

During the period, there were no funds raised through organised events (2019: £nil)

4 Net finance (expense) / income

The net finance (expense) / income of the Charity can be analysed as follows:

	2020 Total	2019 Total
	£	£
Interest received	1,700	2,202
Charges levied on credit card donations	(686)	(805)
Foreign exchange and other charges	(4,180)	(2,334)
	(3,166)	(937)

5 Details of Charitable activities

The amount spent on charitable activities is as follows:

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Charitable expenses	75,155	12,471	87,626	99,922

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

6 Grants paid in 2020

	2020	2019
	£	£
Chbar Chros Community	51,779	61,381
Who Will Children's Village	2,118	2,134
Society for Orphan Support:		
Kais Village Orphanage	428	421
Empowering Youth Cambodia	8,891	9,080
New Futures Organisation	363	226
One-2-One Charitable Trust	22,817	26,112
HVTO	1,230	568
	<u>87,626</u>	<u>99,922</u>

7 Employee costs:

The Charity has no UK based employees, and no payments were made to any trustees or volunteers. Payments in 2020 to local staff (all Cambodian nationals) including teachers at CCC School and casual staff, amounted to £33,818 (2019: £31,547).

8 Trustees' remuneration and related party transactions

None of the Trustees was paid any remuneration by the Charity during the period. The Charity did not conclude any contracts or enter into any financial transactions with the Trustees or related parties.

9 Stocks

This comprises T-shirts purchased for sponsored events or re-sale at future events.

10 Debtors

This represents Gift Aid reclaimable from the UK Government on donations by qualifying UK taxpayers.

11 Cash at bank and in hand

	2020	2019
	£	£
Short term deposits	85,287	89,430
Bank balances including petty cash	60,412	51,502
	<u>145,699</u>	<u>140,932</u>

The Cambodian Children's Charity

Registered Charity Number: 1116862

Trustees' Report and Financial Statements

For the Year Ended 31 December 2020

12 Movement on Restricted and Unrestricted Funds

	Opening Balance	Incoming Resources	Charitable Expenditure / Other Expenses	Balance 2020
	£	£	£	£
Restricted Funds	3,037	11,351	(12,471)	1,917
Unrestricted Funds	156,199	92,088	(78,321)	169,966
	159,236	103,439	(90,792)	171,883