

# TEMPLE GARDEN FOUNDATION

England & Wales · Charity number 1124767

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06613231](#)

**Registered** 2008-07-01

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

## Contact

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Flat 2 Egerton Gardens  
London  
SW3 2BS

**Phone** 07725977385

**Website** [www.tgfcambodia.com](http://www.tgfcambodia.com)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE THE RELIEF OF POVERTY, THE RELIEF OF SICKNESS AND THE PROTECTION OF HEALTH, IN PARTICULAR BY MAKING GRANTS TO SUPPORT PROJECTS TO DELIVER THE FOLLOWING ESSENTIAL SERVICES TO DISADVANTAGED COMMUNITIES IN RURAL CAMBODIA AND ELSEWHERE IN ASIA; (A) CLEAN WATER SUPPLIES; (B) HYGIENIC SEWAGE SYSTEMS; (C) HEALTHCARE SERVICES; (D) EDUCATION; AND (E) ELECTRICITY, GAS AND OTHER ESSENTIAL SUPPLIES.

**Activities:** Temple Garden Foundation works in partnership with local communities in rural Cambodia to promote sustainable development for those living in poverty. The Foundation selects projects where livelihoods can be improved significantly through simple community initiatives. Programmes include water and sanitation, basic road/bridge infrastructure, healthcare and child and adult education.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** CAMBODIA AND ELSEWHERE IN ASIA
- Cambodia

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-12-31 | £705,952 | £288,021    | £819,275 | 13        |
| 2024-12-31 | £373,601 | £289,093    | -        | -         |
| 2023-12-31 | £278,460 | £244,920    | -        | -         |
| 2022-12-31 | £260,800 | £257,656    | -        | -         |
| 2021-12-31 | £210,580 | £235,044    | -        | -         |

## Trustees

| Name                       | Role  | Appointed  |
|----------------------------|-------|------------|
| <b>BRAD LEVITT</b>         | Chair |            |
| Andrew Ferguson            |       | 2018-02-01 |
| Fabienne Enderlin          |       | 2020-10-20 |
| Mark David Corson Ferguson |       | 2020-08-25 |
| Peter E Wild               |       | 2018-04-01 |
| Robert Joseph Biro         |       | 2019-01-01 |
| Samuel Flint               |       | 2024-10-22 |
| Sylvia Saw                 |       | 2020-08-25 |

**TEMPLE GARDEN FOUNDATION**

England & Wales - Charity number 1124767

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# Accounts

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TGF

Temple  
Garden  
Foundation

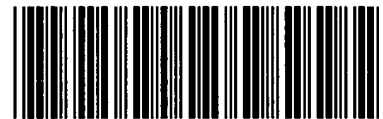
Trustees' annual report and  
unaudited financial statements

Registered company number: 06613231

Registered charity number: 1124767

31 December 2025

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## Reference and administrative details

**Trustees**

Mr B Levitt  
Mr A Ferguson  
Mr P Wild  
Mr R Biro  
Ms F Enderlin  
Mr M Ferguson  
Ms S Saw  
Mr S Flint

**Country Director**

Mr B Seewald

**Finance Manager**

Ms M Sun

**Independent examiner**

Andrew Niblock  
Henderson Loggie LLP  
Level 5  
10-14 Waterloo Place  
Edinburgh  
EH1 3EG

**Registered office**

4 Egerton Gardens  
Flat 2 Egerton Gardens,  
London  
England  
SW3 2BS

**Registered company number** 06613231 (England and Wales)

**Registered charity number** 1124767



## Trustees' annual report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in March 2005.

### Structure, governance and management

#### **Governing document**

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

#### **Appointment and training of trustees**

Trustees are elected by the Board of Trustees and are appointed on the basis of the skills and the experiences they can bring to the charity. On induction, new Trustees receive a copy of the charity's Memorandum and Articles of Association and are given a detailed description of the charity's mission and work. All current trustees are very familiar with Cambodia and the specific district in which Temple Garden Foundation operates.

#### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk management is reviewed at quarterly Trustee meetings to ensure appropriate measures are in place to mitigate the risks faced by the charity.

### Objectives and Activities

Since 2008, the Temple Garden Foundation (TGF) has partnered with rural villages in Cambodia to improve livelihoods through sustainable development and community empowerment.

Our mission is to enhance the well-being of rural Cambodian communities through targeted interventions that alleviate poverty, promote health, and strengthen education. By addressing key systemic challenges, we deliver practical, sustainable solutions that enable long-term transformation.

Our primary objective is to initiate and support projects that provide essential services to underserved communities, addressing critical gaps in rural development and improving overall quality of life. Our core program areas include:

#### **(a) Access to Clean Water and Sanitation**

Providing reliable, year-round access to safe drinking water through piped systems, handwashing facilities, and water filtration solutions.

#### **(b) Healthcare Services**

Promoting health and preventing disease through initiatives such as nutrition gardens and health education, in collaboration with local and national stakeholders.

#### **(c) Education**

Supporting early childhood and primary education, improving literacy, retention, and access to quality learning environments. Our efforts include renovating and equipping school libraries, supporting supplementary classes for slower learners, providing scholarships, and strengthening the capacity of teachers and directors.

#### **(d) Empowering Livelihoods**

Delivering business development and agricultural training to equip families with the skills and tools needed to increase income, diversify livelihoods, and achieve financial stability.



## Trustees' annual report (continued)

### (e) Strengthening Financial Resilience

Establishing and supporting community-based savings groups, such as Village Savings and Loans, while improving access to affordable credit to foster local financial autonomy.

### (f) Renewable Energy Solutions

Introducing biogas systems and other renewable energy solutions to reduce reliance on traditional fuels, lower household costs, and promote environmentally sustainable practices.

Our approach is holistic and community-led, prioritizing local ownership and reducing reliance on external aid. By empowering communities to harness their own resources, we ensure that projects are sustainable, embraced by beneficiaries, and capable of generating lasting impact.

Over the years, TGF has made significant contributions to essential services in Chi Kraeng, fostering self-sufficiency and creating pathways toward sustainable and inclusive development. Thousands of community members have benefited from our programs, reflecting tangible improvements in health, education, and livelihoods.

### Past Achievements (2008–2024)

Since its founding in 2008, TGF has consistently worked towards sustainable rural development and community empowerment in the Chi Kraeng district. Our dedication to education, income generation, and water, sanitation, and health initiatives has resulted in crucial achievements that continue to bring long-term benefits to our region:

#### Children's Education Achievements

- 10,000+ children have benefited from TGF's Children's Education Programmes
- Constructed 1 primary school in Dang Paav
- Renovated 4 primary schools, improving the learning environment for over 1,500 students
- Supported the construction of 11 Early Childhood Education (ECE) community kindergartens and successfully handed over 6 of them to local authorities, promoting sustainability and community ownership
  - These community kindergartens were established in areas where no preschool access previously existed, and young children (ages 3-5 years old) were unlikely to attend any preschool due to the distances involved. In response, TGF created 11 community kindergartens, thereby enabling local children to gain access to education close to home. All 11 kindergartens have been assessed to meet Cambodia's minimum standards. Of these, 6 have been officially handed over to local authorities, with ongoing oversight from the relevant departments and ministry, ensuring their sustainability. The remaining 5 kindergartens are still supported and monitored by TGF as they await transfer to local authorities
- Achieved over 90% enrolment in primary schools by kindergarten graduates
  - It is a significant achievement that over 90% of children graduating from our kindergartens go on to enroll in primary schools. This success has been instrumental in laying a foundation for long-time learning. The small gap to reach 100% enrollment is due to families moving away from our target area before their children transition into primary school

#### Income Generation Programme

- Installed savings groups across 39 villages
- 1,600+ households participating in TGF's community savings groups
- Over \$ 600,000 held in savings by community savings groups, enabling affordable loans for members and the community
- 90% of yearly loans taken by savings group members directly support local farming and entrepreneurship
- Trained a total of 511 farmers through yearly integrated farmer field schools across our entire target area since 2017, directly benefiting 511 households by improving food stability and increasing income
- Established 1 agriculture cooperative with a network of 100 small-scale farmers
- Supported over 30 villagers in launching and growing their entrepreneurial ventures
- Achieved a 300% increase in household incomes since 2012



## Trustees' annual report (continued)

### Water, Sanitation, and Health Achievements

- Built 7,697 latrines, improving sanitation and hygiene across the region
- Distributed 1,953 water jars (500 liters each) and 1,593 water filtration systems ('Rabbit' model) to families.
- Dug 2 community ponds for piped water systems and 3 primary school ponds to improve water access in schools
- Installed over 500 household wells, enhancing access to clean water
- Constructed 585 rainwater harvest systems (2,000 liters each) for households
- Installed WASH (Water, Sanitation, and Hygiene) facilities in 11 primary schools
- Supported 2 communities to achieve open defecation-free status
- Connected 70+ households to a community-piped water system
- Conducted weight monitoring for over 56,000 children since 2009
- Achieved a 50% reduction in child malnutrition since 2011 and 60% fewer severe malnutrition cases in children under 5 years old
- Actively supported 11 families with children under 5 suffering from malnutrition through nutritious garden projects, promoting healthier diets and sustainable food practices
- Constructed 1 health centre in Pongro Leur

### Infrastructure Development

- Constructed 1 wooden bridge and local road system, improving connectivity and accessibility in rural areas

These key achievements underscore TGF's dedication to the communities of Chi Kraeng and its people. With more than 16 years of continuous work in this region, we remain deeply committed to fostering sustainable rural development.

### Annual Achievements and Activities

Building on previous successes, TGF's initiatives in 2025 have continued to drive impactful and sustainable development across Chi Kraeng district.

### Summary of the main activities undertaken for the public benefit in relation to these objectives

In 2025, TGF was actively engaged in 51 villages across 6 communes within Chi Kraeng, reaching over 9,000 households and positively impacting more than 45,000 villagers. Our integrated programs are tailored to address the unique needs of each village, focusing on:

- **Income Generation Projects:** Implemented in 42 villages.
- **Childhood Education:** Introduced in 25 villages.
- **Water, Sanitation, and Health:** Implemented in 15 villages.

This strategic deployment reaffirms our commitment to comprehensively addressing community needs and promoting holistic rural development and empowerment.

### Children's Education Programme (CEP)

#### Overview

The Children's Education Programme (CEP) continued its mission in 2025 to improve literacy rates and primary school survival in Chi Kraeng district. Active in 25 villages across three communes, CEP works closely with students, teachers, school directors, parents, and local authorities to strengthen early childhood and primary education.

Through integrated strategies, including library renovation, supplementary classes, scholarships, teacher training, school leadership development, and early childhood education support, the program promotes sustained educational improvement rather than one-off interventions.



## Trustees' annual report (continued)

### Overall Goal

Improve literacy rates and primary school survival rates.

In 2025, CEP focused on:

- Expanding and strengthening primary school libraries
- Improving reading proficiency through integrated literacy strategies
- Supporting at-risk students through supplementary classes
- Providing scholarships to vulnerable students
- Strengthening teacher capacity and school leadership
- Supporting Early Childhood Education (ECE) Kindergartens

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### Primary School Library Development

Libraries remain central to TGF's literacy strategy, fostering a culture of reading, learning, and critical thinking. Many primary schools face challenges in providing adequate learning materials and functional spaces due to resource constraints. TGF addresses this by transforming libraries into modern, engaging environments that support the curriculum and encourage students to develop literacy, writing, and thinking skills.

**2025 Renovations:** Two additional primary school libraries (Kbal Kdouch and Lveang Russei) were renovated and equipped, bringing the total number of supported libraries in Chi Kraeng to eight. This builds on 2024 expansions, when libraries in O-Samaki and Pongro were added (totaling six at that time).

#### Highlights:

- **Child-Friendly Design:** Accessible and engaging furniture creates a welcoming atmosphere for young learners.
- **Technology Integration:** Each library includes 25 tablets with educational software, the 'Let's Read' Khmer digital library, and a librarian's laptop.
- **Extensive Book Collections:** Over 1,000 new hardcover books per library expand students' reading options.
- **Community Access:** Libraries remain open to families and community members, reinforcing family engagement in literacy.

**Opening Ceremonies:** District and commune representatives, and Department of Education officials attended, demonstrating strong government collaboration.

#### Impact 2025:

- 3,378 primary school students across 11 target schools benefited directly.
- Average daily library attendance rose to 58%.
- Average library visits per student increased to 68% per month.

Teacher and librarian training ensured libraries and technology were fully integrated into classroom teaching and reinforced literacy habits.

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### Reading Efficiency & Literacy Outcomes

In 2025, reading efficiency tests were conducted among 493 Grade 3 students across eight target schools to measure reading speed and accuracy.

#### Test Methodology:

- Duration: 60-second reading assessment per student
- Task: Read 60 words (phrases or sentences)
- Purpose: Track reading proficiency and improvement over time



## Trustees' annual report (continued)

### Key Results:

- Schools with long-term interventions (since 2023):
  - Tapor: 57% (2023) → 82% (2024) → 96% (2025)
  - Osamaki: 48% → 78% → 87%
- Multi-year intervention schools improved 20–40 percentage points, showing the impact of sustained, integrated literacy strategies.
- Newly integrated schools (baseline 2025): Samaki Ekpheap, Pongro, Lveng Russei, Kbal Kdouch, with initial pass rates of 63–91%, providing a benchmark for future improvements.

**Conclusion:** Sustained, multi-year engagement produces measurable improvements in reading proficiency. Baseline data from new schools will guide future literacy interventions.

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## Student Academic Performance & School Survival

In 2024–2025, CEP tracked academic outcomes and school survival across target schools. All schools implemented TGF's integrated strategies. Three long-term target schools received continuous support since 2023, and the eight library-supported schools include these three plus five additional schools in their first or second year of full implementation.

### School Year 2024–2025 Results:

- **First 3 Long-Term Schools (929 students):**
  - Passed: 88%
  - Failed: 11%
  - Drop-out: 1%
- **8 Library-Supported Schools (2,867 students):**
  - Passed: 88%
  - Failed: 9%
  - Drop-out: 4%

### Program Indicators - 2025:

- Reading proficiency: 88% (Target: 80%)
- Drop-out rate: 3%
- Promotion rate: 88%
- Repetition rate: 9%

### Long-Term Strategy:

- The three long-term schools implement literacy support, library use, supplementary classes, parent engagement, and leadership development most consistently. In 2025, TGF's role shifted toward monitoring, coaching, and reinforcing school-led practices, strengthening sustainability.
- The five newer schools received intensive support to establish systems, train staff, and integrate library and literacy strategies.

### Contextual Comparison:

- National primary school dropout rate (2022–2023): 8%
- Rural dropout rates: 10–30% in some provinces
- TGF-supported schools achieved 1–4% dropouts, demonstrating the strong impact of integrated, sustained support.

**Conclusion:** TGF's approach - combining literacy support, supplementary classes, school leadership development, and parental engagement - ensures high academic outcomes and strong school survival, with gradual transition to school-led practices maintaining sustainability and local ownership.



## Trustees' annual report (continued)

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### Supplementary Classes (Grades 1–3)

In 2025, 259 at-risk students across eight primary schools received small-group supplementary classes to help them catch up and remain on track academically.

#### Program Structure:

- Class Size: 7–12 students for individualized attention
- Targeted Grouping: Based on academic need, grade, and personality
- Flexible Scheduling: Held during free periods
- Parent Engagement: Classroom committees fostered active parental support
- Teacher Dedication: Extra hours contributed to ensure quality instruction

#### Results - 2025:

- Passed: 205 students (79%)
- Failed but improved: 34 students (13%)
- Dropped out: 20 students (8%)

#### Impact & Follow-Up:

- 79% of students returned to academic progress.
  - Dropouts mostly faced academic challenges and limited family support; TGF will re-engage them in 2026.
  - These students were high-risk for failure or dropout, highlighting the program's effectiveness in student survival and academic progression.
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### Scholarship Program

TGF's scholarship program supports students from low-income families to complete primary school (grades 4–6). Each student receives three years of structured support, including financial aid, study materials, and mentorship.

#### 2025 Highlights:

- Total scholarship students: 45
- New students (2025, grade 4): 5
- First-generation students: 100% completed primary school, all progressed to secondary education with improved results
- Study kits distributed: 75 (includes 30 students from very poor households who could not join the full scholarship program but received essential support)

#### Selection Criteria:

- Student commitment
- Family support
- Financial need
- Willingness to collaborate with TGF initiatives

#### British Embassy Cohort:

- 30 students improved academic averages from 6.5 → 7/10, showing measurable learning gains and the value of embassy-supported, sustained interventions.

#### Program Impact:

- The first cohort of five students completed primary school and transitioned to secondary school successfully.
- Second-year students, supported by British Embassy/UK funding, demonstrate long-term program sustainability and impact.



## Trustees' annual report (continued)

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### Teacher Training & School Leadership Development

#### Teacher Development - 2025:

- Formal trainings: 2 sessions, 33 participants
- Monthly teacher network meetings: 10, 115 teachers engaged
- Impact: 82% showed measurable improvements in literacy teaching, lesson planning, and classroom practices

#### School Directors - Leadership Development:

- Workshops: 2
- Impact: 85% improved leadership skills, including team management and oversight of literacy programs

#### School Management Committees (SMCs):

- Independent meetings: 4
- Impact: 85% of members improved their management capacity
- Sustainability: Schools increasingly manage meetings independently, reflecting greater local ownership

**Overall Impact:** Strengthened teaching and school leadership ensure literacy initiatives are implemented effectively and sustained.

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### Early Childhood Education (ECE)

In 2025, CEP supported four community kindergartens reaching 92 preschool students. These are the last four of 16 TGF-established kindergartens in TGF's target area in Chi Kraeng, all of which have now reached national minimum standards and transitioned to provincial Department of Education (PDE) management.

#### Key Support Areas:

- Teacher stipends
- DoE collaboration and monitoring
- Parent meetings
- ECE committee training
- Educational materials

#### Sustainability:

- One kindergarten has been formally transitioned to PDE management; the remaining four are actively followed until meeting the same milestone.

#### Community Engagement:

- Kindergartens are set up on community grounds, providing preschool access to children living far from primary schools.
  - Ensures 100% of preschool-aged children in target areas can enroll and transition to primary school.
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### Sports Project

In 2025, TGF launched a comprehensive Sports Project at Tapor Primary School to strengthen student development through structured physical education and team sports.



## Trustees' annual report (continued)

### Establishing a Year-Round Sports Environment:

- A covered sports arena was constructed, including raised ground to allow students to play comfortably during both the hot season and the rainy season.
- Equipment provided: basketball, volleyball, and football equipment; over 100 pairs of sports shoes; storage facilities; playground installations.
- All facilities and materials are accessible to the entire student body.

### Introducing Structured Physical Education:

- A qualified sports teacher was recruited to train classroom teachers, develop a structured PE curriculum for grades 1–6, and provide continuous mentoring.
- All 12 classes now receive regular weekly PE sessions, benefiting all 434 students (218 girls).

### Team Development & Talent Support:

- Selected football and volleyball teams receive additional coaching for future competitions.

### Looking Ahead:

- Year 1 established the infrastructure, systems, and teaching capacity required for sustainable sports education. Focus will shift to strengthening teacher independence, improving student skills, and preparing teams for competition.

### Program Highlights – 2025:

| Component                         | Total / Notes |
|-----------------------------------|---------------|
| Target Primary Schools            | 11            |
| Primary Students                  | 3,378         |
| Teachers                          | 122           |
| Teachers Trained                  | 115*          |
| Libraries Renovated (2025)        | 2             |
| Total Active Libraries            | 8             |
| Students in Supplementary Classes | 259           |
| Scholarship Students              | 45            |
| Preschool Students                | 92            |
| Target Villages                   | 25            |
| Target Communes                   | 3             |
| Total Reach 2025                  | 4,000+        |

### Lessons Learned & Challenges:

- Long-term engagement produces stronger literacy outcomes than short-term interventions.
- At-risk students require continuous follow-up and family engagement to prevent dropout.
- School leadership is increasingly independent, reducing long-term reliance on TGF.
- Transitioning ECE centers to government management requires ongoing administrative coordination.

### Looking Ahead - 2026 Plans:

- Expand integrated literacy strategies to additional schools
- Re-engage supplementary class dropouts with targeted support
- Strengthen reading routines and reading engagement
- Continue teacher network development and leadership workshops
- Support ECE centers toward the government transition
- Enhance monitoring of repetition and promotion rates



## Trustees' annual report (continued)

### Conclusion:

In 2025, TGF's Children's Education Programme strengthened literacy, improved academic performance, and supported school survival across 25 villages and three communes. Measurable improvements in reading proficiency, strong promotion rates, successful scholarship completion, and increased teacher capacity demonstrate that sustained, integrated educational support produces lasting impact. Through continued collaboration with schools, families, and local authorities, CEP is building a strong educational foundation for long-term community development.

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## Water, Sanitation, and Healthcare Program (WASH)

### Program Overview

The TGF Water, Sanitation, and Health (WASH) Program continues to enhance the well-being of rural communities in Chi Kraeng district by expanding access to clean water, promoting proper sanitation practices, and fostering healthy living habits. Through strategic infrastructure development, capacity-building of local water committees, school engagement, and nutrition initiatives, the program addresses critical hygiene and sanitation needs while enabling communities to independently maintain sustainable systems.

All initiatives are aligned with regional and national priorities and responsive to the evolving needs of the communities served.

In 2025, the program focused on:

- Expanding access to piped water systems in Trapeang Veng and O-Kraom.
- Improving school hygiene through WinSchool activities, latrine renovations, and waste management initiatives.
- Promoting nutrition and health via family, kindergarten, and primary school gardens.
- Building local technical capacity through targeted training, including electrical safety, system maintenance, and first aid.

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## School Hygiene & WinSchool Activities

The WinSchool program enhances hygiene infrastructure in primary schools while promoting healthy habits among students and teachers.

### Activities and Achievements - 2025:

- **Handwashing Stations:** 60 meters installed and maintained across three new primary schools: Pongro (20m), Kbal Kduoch (20m), and Lveang Russei (20m)
- **RHS Renovations:** 14 latrine rooms renovated in these three schools
- **Waste Management:** Three waste incinerators installed, one per school
- **Promotions & Engagement:** Handwashing promotion campaigns conducted in all three schools, reaching all students and teachers

### Ongoing Maintenance - Previously Supported Schools:

- Continued engagement and follow-up with 11 schools previously supported by TGF
- Regular monitoring of handwashing stations, latrines, and waste management systems
- Support for repairs and improvements as needed
- **Impact:** Over 4,500 students and more than 100 teachers and school directors benefit from ongoing hygiene and infrastructure support

**Community Contribution:** All schools contributed labor and, where available, materials. TGF provided additional materials and technical support to ensure quality construction, proper maintenance, and sustainability.



## Trustees' annual report (continued)

### Impact Summary:

- Students reached (new schools): 1,086
- Teachers reached (new schools): 46
- Students reached (existing schools): 4,500+
- Teachers & directors reached (existing schools): 100+
- Schools improved: 14 (3 new, 11 previously supported)

**Reflection:** Close collaboration with school staff ensured high adoption of hygiene practices and proper maintenance of infrastructure. Each school selects two core teachers trained to oversee maintenance, while all classroom teachers incorporate handwashing activities into weekly lessons. The TGF program team conducts regular follow-up visits to ensure continued sustainability.

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### Piped Water Systems in Trapeang Veng and O-Kraom

TGF's 2025 water infrastructure interventions focused on Trapeang Veng and O-Samaki (O-Kraom), emphasizing sustainability through solar-powered pumps, trained committees, and robust monitoring systems.

#### Trapeang Veng System:

- Villages Covered: Trapeang Veng, Lavea, Totea, Tayun
- Households Connected (2025): 97 of 338 (29%)
- Population Served: 485 people
- Schools Impacted: 1 school, 282 students, 9 teachers/staff
- Committee Training: 3 members trained through 8 sessions on operations, monitoring, and technical maintenance
- **Infrastructure Upgrades:**
  - Main pipeline expansion (900m)
  - Maintenance and optimization of solar pumps
  - Flocculation and bio-sand filtration upgrades
  - Bi-annual water quality testing
- **2026 Planning:** Expand household connections to 102 (30%)

#### O-Samaki System (O-Kraom):

- Villages Covered: O-Kraom, O-Leu, O-Trach
- Households Connected (2025): 213 of 631 (34%)
- Population Served: 1,065 people
- Schools Impacted: 1 school, 514 students, 19 teachers/staff
- Committee Training: 4 members trained across 8 sessions
- **Infrastructure Upgrades:**
  - Main pipeline expansion (5,200m)
  - Solar pump installation
  - Ongoing water quality monitoring and committee-led maintenance
- **2026 Planning:** Expand household connections to at least 343 (55%)

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### Nutrition Gardens – Families and Schools

The WASH Program integrates nutrition and health initiatives, empowering families and schools to combat malnutrition through homegrown solutions while encouraging diverse and balanced diets.

#### Family Gardens:

- Existing gardens maintained: 11
- New gardens established: 5
- Families impacted: 16 (80 people)



## Trustees' annual report (continued)

### Early Childhood Education (ECE) Kindergartens:

- Maintained gardens at Thnal Louk & Ta Nguon: 2 training sessions; fully functional and maintained by teachers and parents
- New gardens at Balang & Rong Thmei: 8 training sessions; 4 community promotion sessions with parents

### Ou Samaki Primary School Garden:

- Garden established and integrated into the curriculum
- 4 hands-on training sessions delivered
- 1 community meeting for sustainability and family engagement
- Surplus produce used in the school breakfast program

**Impact:** Over 600 students and families gained access to nutritious food and learned sustainable gardening practices.

**Reflection:** Integration of home, ECE kindergarten, and primary school gardens creates a holistic approach to nutrition education, fostering healthy diets and empowering families to cultivate food sustainably. School gardens are incorporated into weekly class curricula, with parent engagement through training and harvest sessions. Each garden thrives with active involvement from teachers, stakeholders, and parents, serving as a model for family nutrition promotion.

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## Capacity-Building & Training

### Electrical Safety, Protection Systems, and Equipment Maintenance:

- Date & Venue: 29 October 2025, O-Samaki Primary School
- Participants: 31 (10 female, 21 male), including 8 school principals, 17 lead teachers, 6 water committee members
- Objectives: Safe operation of electrical systems, risk mitigation, proper use of tools, practical installation techniques, and routine maintenance
- Assessment & Results: Knowledge gains of +30–50%; post-training proficiency 85–90%
- Participant Evaluation: Relevance 10/10, instructional quality 8.5/10, practical/theoretical delivery 9/10
- Reflection: Covered schools across two communes, reaching eight schools. Immediate improvements in wiring and cable installations were observed during follow-up visits. Similar training will continue in 2026.

### First Aid Training for Teachers:

- Date & Venue: 17 October 2025, led by Angkor Hospital for Children, Siem Reap
- Participants: 24 teachers from TGF-supported schools
- Training Content: Basic life support, choking, drowning, burns, sprains, fractures, wounds, and bleeding
- Outcome: All participants received a First Aid certificate
- Reflection: Strengthened school safety, built teacher capacity, and contributed to safer, more resilient communities



## Trustees' annual report (continued)

### Program Highlights – 2025

| Component                     | Unit         | Total  | Notes                               |
|-------------------------------|--------------|--------|-------------------------------------|
| Handwashing Stations          | m            | 60     | 3 new schools                       |
| RHS Renovation                | Rooms        | 14     | 3 new schools                       |
| Waste Incinerators            | Units        | 3      | 1 per new school                    |
| Students Impacted             | Students     | 5,586+ | 1,086 new & 4,500+ existing schools |
| Teachers & Directors Impacted | Staff        | 146+   | 46 new & 100+ existing schools      |
| Schools Improved              | Schools      | 14     | 3 new & 11 existing                 |
| Piped Water – Trapeang Veng   | HH connected | 97     | 29% of 338 households               |
| Piped Water – O-Samaki        | HH connected | 213    | 34% of 631 households               |
| Nutrition Gardens – Family    | Families     | 16     | 11 existing, 5 new                  |
| Nutrition Gardens – ECE       | Schools      | 4      | 2 existing, 2 new                   |
| Nutrition Gardens – Primary   | Schools      | 1      | Ou Samaki Primary                   |
| Trainings – Electrical Safety | Participants | 31     | 8 schools                           |
| Trainings – First Aid         | Participants | 24     | Teachers from TGF-supported schools |

### Lessons Learned & Challenges:

- **Project Timing:** Selection of new WinSchool beneficiaries required more time than anticipated, leading to delays. For 2026, TGF aims to complete school selection by February and conduct earlier technical assessments.
- **Resource Efficiency & Community Contribution:** Schools contributed labor and materials where possible, strengthening ownership and long-term sustainability.
- **Seasonal Impact:** Dry season requires efficient water solutions; rainy season can damage gardens. Raised-bed solutions are being considered.
- **Technical Needs:** Electrical safety training revealed infrastructure gaps, highlighting the need for continued follow-up maintenance, upgrades, and technical support.

### Looking Ahead – 2026 Plans:

- Expand piped water connections in Trapeang Veng and O-Kraom, targeting 30–55% household coverage (≈400–500 households total)
- Continue maintenance and bi-annual water quality testing of piped water systems
- Maintain the 14 existing WinSchools to ensure operational facilities and strong hygiene practices
- Scale Nutrition Gardens to additional primary schools and reach more students and families
- Conduct follow-up technical and safety trainings, including First Aid for teachers and water committees
- Strengthen monitoring, evaluation, and learning for adaptive management and long-term sustainability

### Conclusion

In 2025, TGF's WASH Program successfully expanded access to clean water, improved school sanitation, promoted healthy nutrition, and strengthened community capacity. Over 6,000 community members directly benefited, including students, teachers, and school directors across 15 villages and three communes.

Through infrastructure development, capacity-building, and nutrition education, the program has laid a strong foundation for continued impact. Communities are now better equipped to independently maintain sustainable water and sanitation systems while fostering healthy living practices.



## Trustees' annual report (continued)

### Income Generation Program (IG)

#### Program Overview

The Income Generation Program (IG) continued its mission in 2025 to strengthen household income, food security, and economic resilience in Chi Kraeng district. Active in 42 villages across six communes, the program works closely with farmers, producer groups, Savings Group members, Agricultural Cooperative (AC) members, and local authorities to improve sustainable rural livelihoods.

Through integrated strategies - including Integrated Farmer Field Schools (IFFS), Chicken Producer Groups, Rice School, AC support, Savings Groups, and biogas construction - the program promotes long-term economic stability rather than short-term income support.

**Overall Goal:** Improve household income, strengthen food security, and increase long-term economic resilience.

In 2025, IG focused on:

- Expanding Integrated Farmer Field Schools (IFFS)
- Improving rice productivity through the Rice School
- Supporting Agricultural Cooperative members
- Monitoring community-managed Savings Groups
- Developing Chicken Producer Groups and Poultry Value Chains
- Expanding renewable energy access through biogas
- Enhancing coordination with local agricultural authorities

#### Integrated Farmer Field School (IFFS)

The IFFS provides smallholder farmers with practical, hands-on training to improve agricultural productivity, diversify income, and strengthen household food security.

#### 2025 Achievements:

- Expanded to six IFFS groups across 12 villages in two communes
- Total participants: 108 farmers (107 women)
- Curriculum: Poultry management, fish raising, mushroom production, vegetable cultivation, bio-fertilizer preparation, and basic financial record-keeping
- Facilitators: TGF field staff and experts from the Provincial Department of Agriculture, Forestry, and Fisheries (PDAFF)
- Home visits conducted to monitor progress and troubleshoot challenges

#### Input Support Provided:

- **Poultry participants:** Chickens and roosters
- **Fish participants:** Fingerlings for catfish, tilapia, walking catfish
- **Mushroom & vegetable participants:** Starter materials based on commitment level

| Activity            | Total Participants | Female Participation | Coverage Area           | Standard Input Package per Household  |
|---------------------|--------------------|----------------------|-------------------------|---|
| Chicken Raising     | 107 households     | 106 women (99%)      | 10 villages, 2 communes | 15 hens per household   |
| Fish Raising        | 24 households      | 20 women (83%)       | 8 villages, 2 communes  | 1,200 walking catfish fingerlings/HH, 10 kg catfish fingerlings/HH, 6 kg tilapia fingerlings/HH |
| Mushroom Production | 17 households      | 17 women (100%)      | 7 villages, 2 communes  | 100–200 mushroom bags per participant   |



## Trustees' annual report (continued)

### Key Outcomes – 2025:

- 108 farmers trained, enhancing skills and adoption of improved practices
- Diversified production generating multiple income streams
- Improved household nutrition and food security
- High female participation strengthens women's economic role
- Integration with Chicken Producer Groups and Savings Groups for continued support

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### Chicken Producer Groups

These groups strengthen small-scale poultry production by providing technical support, market linkages, and peer learning opportunities.

#### 2025 Cohorts:

1. **New Cohort (2025 IFFS beneficiaries)**
  - Members: 47 (46 women)
  - Closely monitored monthly
  - Initial challenges: start-up costs, disease management, limited stock
  - Supported by three local businesses (1 chick production, 2 collectors)

#### Average Monthly Performance per Household:

- \$32 average sales
  - \$15 expenses
  - \$17 net profit
2. **Older Cohort (2024 IFFS graduates)**
    - Members: 52
    - Monitored half-yearly

#### Average Monthly Performance per Household:

- \$37 average sales
- \$12 value from home consumption
- \$15 expenses
- \$34 net profit

### Key Outcomes – 2025:

- Strengthened technical capacity and market access
- Diversified household income and improved food security
- High female participation in both cohorts
- Integration with IFFS ensures seamless follow-up and skill application

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### Rice School

In partnership with PDAFF, the Rice School empowers farmers to produce high-quality rice seeds, increase yields, and improve income.

#### Challenges Addressed:

- Excessive seed density, high fertilizer use, limited soil management
- Consequences: lower productivity, higher input costs, soil degradation

#### Technical Focus Areas:

- Wider spacing between seedlings
- Reduced seed usage
- Integrated pest management
- Post-harvest handling for quality seeds
- Use of upgraded rice seeder



## Trustees' annual report (continued)

### 2025 Program Expansion:

- 10 farmers managing 15 hectares
- Rice seeder purchased via TGF loan and shared with other farmers

### Results – 2025:

#### Second-Year Farmers (Returning Participants):

| Metric             | Before Program | Year 1 | Year 2 (2025) | Change          |
|--------------------|----------------|--------|---------------|-----------------|
| Seed usage (kg/ha) | 166            | 103    | 89            | ↓ 77 kg (~46%)  |
| Yield (kg/ha)      | 2,469          | 3,010  | 3,199         | ↑ 730 kg (~30%) |

#### First-Year Farmers (New Participants):

| Metric             | Before Program | Year 1 (2025) | Change          |
|--------------------|----------------|---------------|-----------------|
| Seed usage (kg/ha) | 197            | 112           | ↓ 85 kg (~43%)  |
| Yield (kg/ha)      | 2,142          | 3,064         | ↑ 922 kg (~43%) |

#### Dry-Season Soil Regeneration Plots (Legume Cover Crops – *Crotalaria pallida*):

- 4 farmers used legume cover crops on 0.5 ha each
- Benefits: nitrogen fixation, improved fertility, water retention, weed reduction, higher rice yields

#### Average Impact Across All Plots:

- Seed usage reduction: ~45–50% per hectare
- Yield increase: ~700–1,000 kg/ha

#### Key Takeaways:

- Reduced input costs increase profitability
- Yield gains improve food security and surplus for sale
- Soil regeneration supports long-term sustainable productivity
- High-quality seeds translate into higher household income

### Biogas Initiative

Provides clean, renewable energy for households with livestock, reducing reliance on firewood, charcoal, and purchased gas.

#### 2025 Implementation:

- 25 units constructed for low-income households
- Co-investment: \$400 TGF / \$50–150 household
- Certified technicians installed units with 10-year warranty
- Training provided on feedstock, cooking, slurry use, and safety

#### Selection Criteria:

- Financial need verified via ID Poor Card
- Minimum 2 cows per household
- Active participation in other TGF programs



## Trustees' annual report (continued)

### Cumulative Biogas Implementation (2020–2025):

| Year | Units Constructed | Cumulative Total |
|------|-------------------|------------------|
| 2020 | 5                 | 5                |
| 2021 | 10                | 15               |
| 2022 | 8                 | 23               |
| 2023 | 8                 | 31               |
| 2024 | 8                 | 39               |
| 2025 | 25                | 64               |

#### Impact:

- Economic: reduced fuel and fertilizer costs
- Health: cleaner indoor air
- Environment: reduced deforestation and methane emissions
- Empowerment: time savings for women and children

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### Savings Groups (SG)

Community-led groups for saving, loans, and financial literacy, strengthening household resilience and supporting productive investments.

#### 2025 Achievements:

- Groups: 39 across 39 villages (6 communes)
- Members: 1,802 (1,713 women)
- Active loan participants: 1,761
- Total loan amount circulated: \$735,448

#### Loan Distribution:

- Agriculture: 71%
- Health: 10%
- Home renovation: 8%
- Education: 7%
- Religion/weddings/ceremonies: 2%
- Other: 2%

#### Household Debt & Resilience:

- 60% households had loans from one additional source
- 30% households had loans from two sources
- Cambodia–Thailand border disruption: 15% households affected, 75% reported little/no financial impact

#### Key Outcomes – 2025:

- Strengthened community-managed savings system
- Encouraged productive investments
- Maintained high repayment rates (only 3 unpaid loans, \$600 total)
- Expanded financial literacy
- Collected detailed household-level data for planning



**Trustees' annual report** (continued)

**Program Highlights – 2025**

| Component               | Target Villages / Cohorts | Participants  | Key Outputs  | Notes                                     |
|-------------------------|---------------------------|---------------|--|---|
| IFFS                    | 12 villages               | 108 farmers   | Skills in poultry, fish, mushrooms, vegetables           | 107 women                                 |
| Chicken Producer Groups | 2 cohorts                 | 99 farmers    | Monthly income, market linkages                          | Close follow-up for new cohort            |
| Rice School & AC        | 10 farmers                | 15 ha         | Seed efficiency, yield increase, soil regeneration plots | Dry-season legume soil preparation tested |
| Biogas                  | 25 households             | 25 units      | Reduced fuel costs, organic fertilizer                   | Cumulative 64 units installed             |
| Savings Groups          | 39 villages               | 1,802 members | \$735,448 total capital, productive loans                | High repayment, digital monitoring        |

**Key Contributions:**

- IFFS: Practical production skills for diversified income
- Producer Groups: Collective bargaining and market access
- Rice School: Increased yields, reduced inputs
- Savings Groups: Accessible capital for investments, health, and education
- Biogas: Lower energy costs, improved health, organic fertilizer

**2026 Focus:**

- Expand Rice School participation and soil regeneration plots
- Continue IFFS support for returning farmers
- Introduce new biogas units and maintain existing systems
- Strengthen SG policies, accountability, and digital monitoring
- Support AC members to improve management, market access, and fair income

**Reserve Policy**

TGF has raised sufficient unrestricted funds to ensure operations through the end of 2025, with some funding for 2026 already secured. TGF remains a small charity operation (2026 budget circa USD 380,000) with the flexibility to adjust spending as necessary depending on available funding. The Trustees and management continue to review income and expenditure on a monthly basis and will make adjustments when required.

**Financial Review**

The financial performance is set out on page 21 and 22 of these financial statements. The surplus for the year is USD 557,240 (2024: USD 106,972) At 31 December 2025, the Trust had net current assets of USD 1,092,367 (2024: USD 535,127) represented by USD 100,000 (2024: USD 100,000) of designated funds, USD nil (2024: USD nil) of restricted funds, and USD 992,367 (2024: USD 435,127) of unrestricted funds. The Trustees consider the financial performance to be satisfactory.

The Trustees acknowledge with gratitude the generous legacy from Charlotte Marson, founder of the Temple Garden Foundation, which was received during the year. The funds are unrestricted and may be applied at the Trustees' discretion in line with the charity's objectives. The Trustees plan to use a portion of the legacy to support the scholarship programme, with further allocations made as needs arise to support charitable activities in accordance with the charity's aims.



## Trustees' annual report (continued)

### Financial Control

The Trustees acknowledge responsibility for the company's system of internal financial control and believe that the established systems, including computerized financial accounts, are appropriate for a not-for-profit charitable organization. No material losses or contingencies have arisen during the 12 months that would require disclosure.

At the time of approving these accounts, the directors intend to continue supporting the company. Funds raised are sufficient to ensure adequate resources to continue current not-for-profit activities, and the accounts have been prepared on a going concern basis.

The directors believe that these accounts present a true and fair view of the company's state of affairs for the 12 months ending 31 December 2025. Suitable accounting policies have been consistently applied and disclosed with reasonable accuracy.

### Approval of the Accounts

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP Accounting and Reporting by Charities) issued in March 2005, and are signed on behalf of the Board by:

*Peter Wild*

Peter Wild - 2026-04-03, 10:36:34 UTC

**Peter Wild**  
Trustee

1 April 2026



## Independent examiner's report to the Trustees of the Temple Garden Foundation

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 21 to 34.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2019. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- 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 the 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 statement below.

### Independent examiner's statement

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

  
Andrew Niblock - 2026-04-01, 09:39:36 UTC

**Andrew Niblock CA** (*Independent Examiner*)  
**Partner**  
**For and on behalf of Henderson Loggie LLP**  
10 – 14 Waterloo Place  
Edinburgh  
EH1 3EG

1 April 2026



**Statement of financial activities (incorporating income and expenditure account)**  
*for the year ended 31 December 2025*

|                                    | Notes | Designated<br>2025<br>\$ | Unrestricted<br>2025<br>\$ | Restricted<br>2025<br>\$ | Total<br>funds<br>2025<br>\$ | Designated<br>2024<br>\$ | Unrestricted<br>2024<br>\$ | Restricted<br>2024<br>\$ | Total<br>funds<br>2024<br>\$ |
|------------------------------------|-------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Income from:</b>                |       |                          |                            |                          |                              |                          |                            |                          |                              |
| Donations and legacies             | 3     | -                        | 684,802                    | 87,191                   | 771,993                      | -                        | 212,345                    | 52,126                   | 264,471                      |
| Activities for generating funds    | 4     | -                        | 154,977                    | -                        | 154,977                      | -                        | 197,465                    | -                        | 197,465                      |
| Income from investments            | 5     | -                        | 14,279                     | -                        | 14,279                       | -                        | 10,797                     | -                        | 10,797                       |
| Other income                       | 6     | -                        | 20                         | -                        | 20                           | -                        | 180                        | -                        | 180                          |
| <b>Total income</b>                |       | -                        | <b>854,078</b>             | <b>87,191</b>            | <b>941,269</b>               | -                        | <b>420,787</b>             | <b>52,126</b>            | <b>472,913</b>               |
| <b>Expenditure on:</b>             |       |                          |                            |                          |                              |                          |                            |                          |                              |
| Costs of raising funds             | 7     | -                        | (4,964)                    | -                        | (4,964)                      | -                        | (12,938)                   | -                        | (12,938)                     |
| Charitable activities              | 8     | -                        | (76,620)                   | (302,445)                | (379,065)                    | -                        | (69,439)                   | (283,564)                | (353,003)                    |
| <b>Total expenditure</b>           |       | -                        | <b>(81,584)</b>            | <b>(302,445)</b>         | <b>(384,029)</b>             | -                        | <b>(82,377)</b>            | <b>(283,564)</b>         | <b>(365,941)</b>             |
| <b>Net income/(expenditure)</b>    |       | -                        | <b>772,494</b>             | <b>(215,254)</b>         | <b>557,240</b>               | -                        | <b>338,410</b>             | <b>(231,438)</b>         | <b>106,972</b>               |
| <b>Transfers between funds</b>     | 15    | -                        | <b>(215,254)</b>           | <b>215,254</b>           | -                            | 22,494                   | <b>(244,378)</b>           | 221,884                  | -                            |
| <b>Net movement in funds</b>       |       | -                        | <b>557,240</b>             | -                        | <b>557,240</b>               | 22,494                   | 94,032                     | (9,554)                  | 106,972                      |
| <b>Total funds brought forward</b> |       | <b>100,000</b>           | <b>435,127</b>             | -                        | <b>535,127</b>               | 77,506                   | 341,095                    | 9,554                    | 428,155                      |
| <b>Total funds carried forward</b> |       | <b>100,000</b>           | <b>992,367</b>             | -                        | <b>1,092,367</b>             | 100,000                  | 435,127                    | -                        | 535,127                      |



**Balance sheet**  
at 31 December 2025

|  | Notes  | Designated<br>2025<br>\$ | Unrestricted<br>2025<br>\$ | Restricted<br>2025<br>\$ | Total<br>funds<br>2025<br>\$ | Designated<br>2024<br>\$ | Unrestricted<br>2024<br>\$ | Restricted<br>2024<br>\$ | Total<br>funds<br>2024<br>\$ |
|--|--------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Fixed assets</b>                            |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Tangible assets                                | 11     | -                        | 5,501                      | -                        | 5,501                        | -                        | 10,297                     | -                        | 10,297                       |
| <b>Current assets</b>                          |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Stock  |        | -                        | 1,046                      | -                        | 1,046                        | -                        | 1,336                      | -                        | 1,336                        |
| Debtors  | 12     | -                        | 24,125                     | -                        | 24,125                       | -                        | 9,529                      | -                        | 9,529                        |
| Cash at bank and in hand                       |        | 100,000                  | 971,020                    | -                        | 1,071,020                    | 100,000                  | 420,390                    | -                        | 520,390                      |
|  |        | <u>100,000</u>           | <u>996,191</u>             | <u>-</u>                 | <u>1,096,191</u>             | <u>100,000</u>           | <u>431,255</u>             | <u>-</u>                 | <u>531,255</u>               |
| <b>Current liabilities</b>                     |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Creditors: amounts falling due within one year | 13     | -                        | (9,325)                    | -                        | (9,325)                      | -                        | (6,425)                    | -                        | (6,425)                      |
|  |        | <u>100,000</u>           | <u>986,866</u>             | <u>-</u>                 | <u>1,086,866</u>             | <u>100,000</u>           | <u>424,830</u>             | <u>-</u>                 | <u>524,830</u>               |
| <b>Net current assets</b>                      |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>100,000</u>           | <u>992,367</u>             | <u>-</u>                 | <u>1,092,367</u>             | <u>100,000</u>           | <u>435,127</u>             | <u>-</u>                 | <u>535,127</u>               |
| <b>Total assets less current liabilities</b>   |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>100,000</u>           | <u>992,367</u>             | <u>-</u>                 | <u>1,092,367</u>             | <u>100,000</u>           | <u>435,127</u>             | <u>-</u>                 | <u>535,127</u>               |
| <b>Net assets</b>                              |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>100,000</u>           | <u>992,367</u>             | <u>-</u>                 | <u>1,092,367</u>             | <u>100,000</u>           | <u>435,127</u>             | <u>-</u>                 | <u>535,127</u>               |
| <b>Funds of the charity</b>                    | 14, 15 |                          |                            |                          |                              |                          |                            |                          |                              |
| Designated funds                               |        |                          |                            |                          | 100,000                      |                          |                            |                          | 100,000                      |
| Unrestricted funds                             |        |                          |                            |                          | 992,367                      |                          |                            |                          | 435,127                      |
| Restricted funds                               |        |                          |                            |                          | -                            |                          |                            |                          | -                            |
|  |        |                          |                            |                          | <u>1,092,367</u>             |                          |                            |                          | <u>535,127</u>               |
| <b>Total charity funds</b>                     |        |                          |                            |                          | <u>1,092,367</u>             |                          |                            |                          | <u>535,127</u>               |



**Balance sheet** *(continued)*  
**at 31 December 2025**

The charitable company is entitled to exemption from audit under the provisions of section 477 of the Companies Act 2006 for the year ended 31 December 2025.

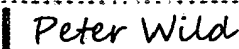
The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2025 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 396 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 1 April 2026 and signed on its behalf by:

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-----  
Peter Wild - 2026-04-03, 10:36:34 UTC

**Peter Wild**  
*Trustee*

**Registered company number: 06613231**



## Notes to the financial statements

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the company's financial statements.

#### **Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost accounting rules and in accordance with applicable accounting standards. The charity is a public benefit entity. The accounts comply with the Statement of Recommended Practice (SORP) FRS102: Accounting and Reporting by Charities (revised 2018) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The accounts comprise two primary financial statements, the Statement of Financial Activities (incorporating the income and expenditure) and the Balance Sheet. Temple Garden Foundation meets the definition of a public benefit entity under FRS102.

#### **Going concern**

These accounts have been prepared on the going concern basis which assumes that the charity will continue its operations. There are no material uncertainties that exist or material changes in the way the charity operates and, the Directors consider it appropriate to prepare accounts on a going concern basis.

#### **Foreign Currency**

The charity operates primarily in Cambodia, a country in which the operational currency is US Dollars. The financial statements have therefore been presented in this operation currency.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. There is a de-minimus level of \$200 below which assets are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                   |
|---------------------|-------------------|
| Computer equipment  | 33% straight line |
| Office equipment    | 33% straight line |
| Plant and machinery | 33% straight line |
| Vehicles            | 33% straight line |



## Notes to the financial statements *(continued)*

### 1 Accounting policies *(continued)*

#### **Stock**

Stock consists of items purchased for use on the various projects undertaken by the charity. Stock items are held at cost and are released to the Statement of Financial Activities as they are used.

#### **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Cash flow statement**

The company is exempt from the requirement to prepare a cash flow statement on the grounds that it is a small entity.

#### **Fund accounting**

If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Net incoming resources

|  | 2025  | 2024  |
|--|-------|-------|
| Net incoming resources are stated after charging | \$    | \$    |
| Depreciation – Owned assets                      | 6,667 | 6,673 |
| Independent examiner's fee                       | 4,356 | 3,620 |
|  | 6,667 | 6,673 |



**Notes to the financial statements** (continued)

| 3 | Voluntary income                | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|---|---------------------------------|------------|--------------|------------|---------|------------|--------------|------------|---------|
|   |                                 | 2025       | 2025         | 2025       | 2025    | 2024       | 2024         | 2024       | 2024    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Sofina                          | -          | 159,990      | -          | 159,990 | -          | 159,990      | -          | 159,990 |
|   | Siam Commercial Bank            | -          | -            | 10,000     | 10,000  | -          | -            | 10,000     | 10,000  |
|   | UWC                             | -          | -            | 24,788     | 24,788  | -          | -            | 17,947     | 17,947  |
|   | The Stacey Foundation           | -          | 49,327       | -          | 49,327  | -          | -            | -          | -       |
|   | Legacies                        | -          | 466,435      | -          | 466,435 | -          | -            | -          | -       |
|   | Individual donors               | -          | 7,393        | -          | 7,393   | -          | 52,355       | -          | 52,355  |
|   | Villager income                 | -          | -            | 1,294      | 1,294   | -          | -            | 369        | 369     |
|   | Other                           | -          | 1,657        | 51,109     | 52,766  | -          | -            | 23,810     | 23,810  |
|   |                                 | -          | 684,802      | 87,191     | 771,993 | -          | 212,345      | 52,126     | 264,471 |
| 4 | Activities for generating funds | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|   |                                 | 2025       | 2025         | 2025       | 2025    | 2024       | 2024         | 2024       | 2024    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Fundraising event               | -          | 154,977      | -          | 154,977 | -          | 197,465      | -          | 197,465 |
| 5 | Investment income               | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|   |                                 | 2025       | 2025         | 2025       | 2025    | 2024       | 2024         | 2024       | 2024    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Bank interest                   | -          | 14,279       | -          | 14,279  | -          | 10,797       | -          | 10,797  |



**Notes to the financial statements** *(continued)*

| 6 Other income          | Designated<br>2025<br>\$ | Unrestricted<br>2025<br>\$ | Restricted<br>2025<br>\$ | Total<br>2025<br>\$ | Designated<br>2024<br>\$ | Unrestricted<br>2024<br>\$ | Restricted<br>2024<br>\$ | Total<br>2024<br>\$ |
|-------------------------|--------------------------|----------------------------|--------------------------|---------------------|--------------------------|----------------------------|--------------------------|---------------------|
| Profit on sale of asset | -                        | 20                         | -                        | 20                  | -                        | 180                        | -                        | 180                 |
|                         | -                        | 20                         | -                        | 20                  | -                        | 180                        | -                        | 180                 |

| 7 Costs of raising funds | Field<br>Support<br>2025<br>\$ | Water,<br>Sanitation<br>and Health<br>Programme<br>2025<br>\$ | Income<br>Generation<br>Programme<br>2025<br>\$ | Children's<br>Education<br>Programme<br>2025<br>\$ | Total<br>2025<br>\$ |
|--------------------------|--------------------------------|---|---|--|---------------------|
| Costs of fundraising     | 4,964                          | -   | -   | -  | 4,964               |
|                          | 4,964                          | -   | -   | -  | 4,964               |

| Costs of fundraising | Field<br>Support<br>2024<br>\$ | Water,<br>Sanitation<br>and Health<br>Programme<br>2024<br>\$ | Income<br>Generation<br>Programme<br>2024<br>\$ | Children's<br>Education<br>Programme<br>2024<br>\$ | Total<br>2024<br>\$ |
|----------------------|--------------------------------|---|---|--|---------------------|
| Costs of fundraising | 12,938                         | -   | -   | -  | 12,938              |
|                      | 12,938                         | -   | -   | -  | 12,938              |



**Notes to the financial statements** *(continued)*

**8 Charitable activities**

|                             | Field<br>Support | Water,<br>Sanitation<br>and Health<br>Programme | Income<br>Generation<br>Programme | Children's<br>Education<br>Programme | Total          |
|-----------------------------|------------------|---|-----------------------------------|--------------------------------------|----------------|
|                             | 2025<br>\$       | 2025<br>\$                                      | 2025<br>\$                        | 2025<br>\$                           | 2025<br>\$     |
| Salary costs (note 10)      | 41,747           | 39,673  | 39,176                            | 38,172                               | 158,768        |
| Project materials           | -                | 25,800  | 37,689                            | 81,604                               | 145,093        |
| Insurance                   | 70               | 23  | 23                                | 23                                   | 139            |
| Motor expenses              | -                | 3,235   | 3,235                             | 3,235                                | 9,705          |
| Telephone costs             | 431              | 460   | 460                               | 460                                  | 1,811          |
| Postage and stationery      | 174              | 59  | 56                                | 56                                   | 345            |
| Travel                      | 325              | 543   | 250                               | 373                                  | 1,491          |
| Sundry                      | 3,431            | 4,557   | 4,494                             | 4,466                                | 16,948         |
| Depreciation                | 226              | 2,147   | 2,147                             | 2,147                                | 6,667          |
| Training                    | 571              | 151   | 151                               | 329                                  | 1,202          |
| Office costs                | 6,765            | 2,417   | 2,417                             | 2,417                                | 14,016         |
| Bank charges                | 5,649            | -   | -                                 | -                                    | 5,649          |
| Exchange loss               | 9,759            | -   | -                                 | -                                    | 9,759          |
| <b>Governance costs</b>     |                  |   |                                   |                                      |                |
| Legal and professional fees | 3,116            | -   | -                                 | -                                    | 3,116          |
| Independent examiner's fee  | 4,356            | -   | -                                 | -                                    | 4,356          |
|                             | <u>76,620</u>    | <u>79,065</u>                                   | <u>90,098</u>                     | <u>133,282</u>                       | <u>379,065</u> |



**Notes to the financial statements** *(continued)*

**8 Charitable activities** *(continued)*

|                             | Field<br>Support | Water,<br>Sanitation<br>and Health<br>Programme | Income<br>Generation<br>Programme | Children's<br>Education<br>Programme | Total          |
|-----------------------------|------------------|---|-----------------------------------|--------------------------------------|----------------|
|                             | 2024<br>\$       | 2024<br>\$                                      | 2024<br>\$                        | 2024<br>\$                           | 2024<br>\$     |
| Salary costs (note 10)      | 38,802           | 39,934  | 39,407                            | 38,426                               | 156,569        |
| Project materials           | -                | 26,948  | 30,797                            | 67,976                               | 125,721        |
| Insurance                   | 70               | 32  | 32                                | 32                                   | 166            |
| Motor expenses              | (2)              | 3,522   | 3,522                             | 3,528                                | 10,570         |
| Telephone costs             | 440              | 460   | 460                               | 460                                  | 1,820          |
| Postage and stationery      | 113              | 49  | 49                                | 49                                   | 260            |
| Travel                      | 224              | 236   | 236                               | 262                                  | 958            |
| Sundry                      | 7,511            | 3,979   | 4,013                             | 3,896                                | 19,399         |
| Depreciation                | 239              | 2,145   | 2,145                             | 2,144                                | 6,673          |
| Training                    | 428              | 428   | 517                               | 1,058                                | 2,431          |
| Office costs                | 7,016            | 2,209   | 2,206                             | 2,407                                | 13,838         |
| Bank charges                | 4,576            | -   | -                                 | -                                    | 4,576          |
| Exchange loss               | 2,795            | -   | -                                 | -                                    | 2,795          |
| <b>Governance costs</b>     |                  |   |                                   |                                      |                |
| Legal and professional fees | 3,607            | -   | -                                 | -                                    | 3,607          |
| Independent examiner's fee  | 3,620            | -   | -                                 | -                                    | 3,620          |
|                             | <u>69,439</u>    | <u>79,942</u>                                   | <u>83,384</u>                     | <u>120,238</u>                       | <u>353,003</u> |



## Notes to the financial statements *(continued)*

### 9 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2025 (2024: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2025 (2024: 0 trustees - \$Nil).

### 10 Staff costs

|                    | 2025              | 2024              |
|--------------------|-------------------|-------------------|
|                    | \$                | \$                |
| Wages and salaries | 158,768           | 156,569           |
|                    | <u>          </u> | <u>          </u> |

No employee received remuneration in excess of \$80,657 (£60,000). The average number of employees during the year was 13 (2024: 13).

Compensation paid to key management personnel was \$47,450 (2024; \$49,114).

### 11 Tangible fixed assets

|                       | Computer<br>equipment | Office<br>equipment | Vehicles          | Total             |
|-----------------------|-----------------------|---------------------|-------------------|-------------------|
|                       | \$                    | \$                  | \$                | \$                |
| <b>Cost</b>           |                       |                     |                   |                   |
| At 1 January 2025     | 6,870                 | 2,485               | 32,568            | 41,923            |
| Additions             | 1,500                 | 371                 | -                 | 1,871             |
| Disposals             | -                     | -                   | -                 | -                 |
|                       | <u>          </u>     | <u>          </u>   | <u>          </u> | <u>          </u> |
| At 31 December 2025   | 8,370                 | 2,856               | 32,568            | 43,794            |
|                       | <u>          </u>     | <u>          </u>   | <u>          </u> | <u>          </u> |
| <b>Depreciation</b>   |                       |                     |                   |                   |
| At 1 January 2025     | (5,378)               | (2,256)             | (23,992)          | (31,626)          |
| Charge for year       | (730)                 | (220)               | (5,717)           | (6,667)           |
| Disposals             | -                     | -                   | -                 | -                 |
|                       | <u>          </u>     | <u>          </u>   | <u>          </u> | <u>          </u> |
| At 31 December 2025   | (6,108)               | (2,476)             | (29,709)          | (38,293)          |
|                       | <u>          </u>     | <u>          </u>   | <u>          </u> | <u>          </u> |
| <b>Net book value</b> |                       |                     |                   |                   |
| At 31 December 2025   | <u>2,262</u>          | <u>380</u>          | <u>2,859</u>      | <u>5,501</u>      |
| At 31 December 2024   | <u>1,492</u>          | <u>229</u>          | <u>8,576</u>      | <u>10,297</u>     |



## Notes to the financial statements *(continued)*

### 12 Debtors

|                                | 2025   | 2024  |
|--------------------------------|--------|-------|
|                                | \$     | \$    |
| Other debtors                  | 22,101 | 7,776 |
| Prepayments and accrued income | 2,024  | 1,753 |
|                                | 24,125 | 9,529 |
|                                | 24,125 | 9,529 |

### 13 Creditors: Amounts falling due within one year

|                              | 2025  | 2024  |
|------------------------------|-------|-------|
|                              | \$    | \$    |
| Other creditors              | 3,394 | 1,651 |
| Accruals and deferred income | 5,931 | 4,774 |
|                              | 9,325 | 6,425 |
|                              | 9,325 | 6,425 |

### 14 Analysis of net assets

|                                  | Fixed assets | Current assets | Current liabilities | Net funds |
|----------------------------------|--------------|----------------|---------------------|-----------|
| 2025                             | \$           | \$             | \$                  | \$        |
| <b><i>Designated funds</i></b>   |              |                |                     |           |
| Future funding                   | -            | 100,000        | -                   | 100,000   |
| <b><i>Unrestricted funds</i></b> |              |                |                     |           |
| Field Support                    | 5,501        | 996,191        | (9,325)             | 992,367   |
| <b><i>Restricted funds</i></b>   |              |                |                     |           |
| Health Programme                 | -            | -              | -                   | -         |
|                                  | 5,501        | 1,096,191      | (9,325)             | 1,092,367 |
|                                  | 5,501        | 1,096,191      | (9,325)             | 1,092,367 |
| <b>2024</b>                      |              |                |                     |           |
|                                  | Fixed assets | Current assets | Current liabilities | Net funds |
|                                  | \$           | \$             | \$                  | \$        |
| <b><i>Designated funds</i></b>   |              |                |                     |           |
| Future funding                   | -            | 100,000        | -                   | 100,000   |
| <b><i>Unrestricted funds</i></b> |              |                |                     |           |
| Field Support                    | 10,297       | 431,255        | (6,425)             | 435,127   |
| <b><i>Restricted funds</i></b>   |              |                |                     |           |
| Health Programme                 | -            | -              | -                   | -         |
|                                  | 10,297       | 531,255        | (6,425)             | 535,127   |
|                                  | 10,297       | 531,255        | (6,425)             | 535,127   |



**Notes to the financial statements** (continued)

| 15 Movement in funds                   | Balance at<br>1 Jan 25 | Incoming<br>resources | Resources<br>expended | Transfers<br>between<br>funds | Balance at<br>31 Dec 25 |
|--|------------------------|-----------------------|-----------------------|-------------------------------|-------------------------|
| 2025                                   | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>                |                        |                       |                       |                               |                         |
| Future funding                         | 100,000                | -                     | -                     | -                             | 100,000                 |
| <b>Unrestricted funds</b>              |                        |                       |                       |                               |                         |
| Field Support                          | 435,127                | 854,078               | (81,584)              | (215,254)                     | 992,367                 |
| <b>Restricted funds</b>                |                        |                       |                       |                               |                         |
| Water, Sanitation and Health Programme | -                      | 22,484                | (79,065)              | 56,581                        | -                       |
| Children's Education Programme         | -                      | 61,622                | (133,282)             | 71,660                        | -                       |
| Income Generation Programme            | -                      | 3,085                 | (90,098)              | 87,013                        | -                       |
|  | -                      | 87,191                | (302,445)             | 215,254                       | -                       |
| <b>Total funds</b>                     | <b>535,127</b>         | <b>941,269</b>        | <b>(384,029)</b>      | <b>-</b>                      | <b>1,092,367</b>        |
| <b>2024</b>                            |                        |                       |                       |                               |                         |
|  | Balance at<br>1 Jan 24 | Incoming<br>resources | Resources<br>expended | Transfers<br>between<br>funds | Balance at<br>31 Dec 24 |
|  | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>                |                        |                       |                       |                               |                         |
| Future funding                         | 77,506                 | -                     | -                     | 22,494                        | 100,000                 |
| <b>Unrestricted funds</b>              |                        |                       |                       |                               |                         |
| Field Support                          | 341,095                | 420,787               | (82,377)              | (244,378)                     | 435,127                 |
| <b>Restricted funds</b>                |                        |                       |                       |                               |                         |
| Water, Sanitation and Health Programme | -                      | 21,077                | (79,942)              | 58,865                        | -                       |
| Children's Education Programme         | -                      | 27,559                | (120,238)             | 92,679                        | -                       |
| Income Generation Programme            | -                      | 3,490                 | (83,384)              | 79,894                        | -                       |
| Health Programme                       | 9,554                  | -                     | -                     | (9,554)                       | -                       |
|  | 9,554                  | 52,126                | (283,564)             | 221,884                       | -                       |
| <b>Total funds</b>                     | <b>428,155</b>         | <b>472,913</b>        | <b>(365,941)</b>      | <b>-</b>                      | <b>535,127</b>          |



## Notes to the financial statements *(continued)*

### 15 Movement in funds *(continued)*

#### Restricted funds

##### ***Water, Sanitation, and Healthcare Programme***

Contributions from CCB were allocated to extend piped water systems, improve household access, and strengthen community management. By the end of 2025, a total of 310 households were connected across two systems (O-Kraom: 213 households; Trapeang Veng: 97 households). Community committees received training on system operation, maintenance, financial reporting, and governance. Pipeline extensions improved access (O-Kraom: 5,200 meters; Trapeang Veng: 900 meters), and both systems operate using solar-powered pumps with community-managed fee collection, ensuring sustainable operations.

UWC funds were used to improve hygiene, sanitation, and health at two newly selected primary schools through installation of handwashing stations and latrine renovations, as well as maintenance and monitoring of 11 existing Win School facilities. Training for students and teachers supported continued improvements in daily hygiene practices, contributing to reduced illness-related absences.

The Home Garden Initiative, funded by UWC funds, engaged 15 families and three schools to develop home and school gardens, improving food security, nutrition, and practical learning for over 450 children, parents, and teachers.

##### ***Children's Education Programme***

Funded by Tawingo, UWCSEA, the British Embassy in Cambodia, and the Commonwealth Office, restricted funds supported primary school students from low-income families in Grades 4–6 through scholarships, helping them complete their basic education. Supplementary classes were provided for Grade 1–3 students across eight schools to support academic progress.

Teacher development and networking activities engaged over 100 teachers monthly, fostering peer mentoring and professional exchange. Early Childhood Education initiatives supported five community kindergartens with teacher stipends, parent meetings, DoE monitoring, training, and learning materials for 114 children. Parent engagement and school library promotion activities increased awareness of literacy resources and encouraged families to actively support learning.

##### ***Income Generation Programme***

Funds from UWCSEA were allocated to support sustainable livelihoods. Five biogas units were installed for participating farmers, providing clean cooking gas and organic fertilizer while promoting ownership and sustainability.

#### Designated future funds

The fund was established to ensure the accumulation of financial resources needed to cover one year's funding requirements. This goal is achieved by allocating unrestricted donations that remain unused during the current year. These allocations are made at the discretion of the Trustees to build savings for future unforeseen events or uncertainties. This proactive approach aims to ensure the organization's financial resilience and stability in times of need.

#### Transfers between funds

During the year a transfer of \$215,254 has been made from unrestricted funds to the Water, Sanitation and Health programme of \$56,581, to the Children's Education Programme of \$71,660, to the Income Generation Programme of \$87,013, to meet the deficits arising on the funds at the year end.



## Notes to the financial statements *(continued)*

### 16 Trustee donations

The total amount donated to the Foundation during the year by trustees was \$22,419 (2024: \$26,350).

### 17 Ultimate controlling party

The charitable company is constituted by its Memorandum and Articles of Association and is controlled by the elected trustees.



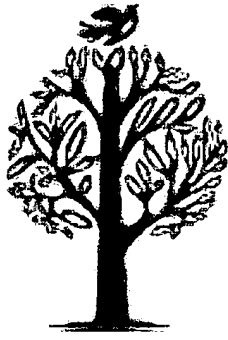
**TEMPLE GARDEN FOUNDATION**

England & Wales - Charity number 1124767

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# Accounts

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TGF

Temple  
Garden  
Foundation

Trustees' annual report and  
unaudited financial statements

Registered company number: 06613231

Registered charity number: 1124767

31 December 2024

THURSDAY



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03/04/2025

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COMPANIES HOUSE

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## Reference and administrative details

|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | Mr B Levitt<br>Mr A Ferguson<br>Mr P Wild<br>Mr R Biro<br>Ms F Enderlin<br>Mr M Ferguson<br>Ms S Saw<br>Mr S Flint (appointed 22 October) |
| <b>Country Director</b>          | Mr B Seewald  |
| <b>Finance Manager</b>           | Ms M Sun  |
| <b>Independent examiner</b>      | Andrew Niblock<br>Henderson Loggie LLP<br>Level 5<br>10-14 Waterloo Place<br>Edinburgh<br>EH1 3EG   |
| <b>Registered office</b>         | 4 Egerton Gardens<br>Flat 2 Egerton Gardens,<br>London<br>England<br>SW3 2BS  |
| <b>Registered company number</b> | 06613231 (England and Wales)  |
| <b>Registered charity number</b> | 1124767   |

## Trustees' annual report

### Trustees' report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in March 2005.

### Structure, governance and management

#### **Governing document**

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

#### **Appointment and training of trustees**

Trustees are elected by the Board of Trustees and are appointed on the basis of the skills and the experiences they can bring to the charity. On induction, new Trustees receive a copy of the charity's Memorandum and Articles of Association and are given a detailed description of the charity's mission and work. All current trustees are very familiar with Cambodia and the specific district in which Temple Garden Foundation operates.

#### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk management is discussed at quarterly Trustee meetings to ensure controls are in place to mitigate the potential risks faced by the charity.

#### **Objectives and activities**

##### **Objectives and Aims**

Our charity is dedicated to improving the lives of rural Cambodian communities through targeted interventions aimed at alleviating poverty, promoting health, and enhance education. By addressing key systemic challenges, we work to deliver impactful and sustainable solutions that enable long-term transformation and empowerment.

Our primary objective is the initiation and support of projects that offer essential services to underserved communities. These interventions are specifically designed to address critical gaps in rural development and elevate overall well-being. The cornerstone services we provide include:

- (a) **Access to Clean Water and Sanitation:**  
Ensuring that communities have reliable and year-round access to safe drinking water through piped systems, handwashing facilities, and water filtration solutions.
- (b) **Healthcare Services:**  
Promoting health and combating illness through initiatives such as nutrition gardens and health education in collaboration with local and national stakeholders.
- (c) **Education:**  
Supporting early childhood and primary education programs while improving literacy rates, retention, and access to quality learning environments. These efforts include building libraries, running supplementary classes, scholarships and teacher and director training.
- (d) **Renewable Energy Solutions:**  
Introducing bio-gas infrastructure to bring sustainable and clean energy into households, thereby reducing reliance on traditional fuels.
- (e) **Empowering Livelihoods:**  
Providing business development and agricultural training to equip families with skills and tools to generate income, diversify their livelihoods, and achieve financial security.
- (f) **Strengthening Financial Stability:**  
Establishing and supporting savings groups while enhancing access to affordable credit.

## Trustees' annual report (continued)

### Objectives and Aims (continued)

Since its establishment in 2008, TGF has aimed to uplift and transform rural Cambodian communities via sustainable development. Driven by our commitment to community empowerment, TGF strives to reduce poverty and enhance health by providing access to clean water, sanitation, healthcare, education, and necessary utilities like bio-gas systems. We also encourage entrepreneurship, aiding business start-ups to ensure both immediate and long-term sustainability and self-reliance.

Our holistic approach prioritises community-led initiatives with minimal external interference. By empowering communities to leverage their own resources, we aim to reduce dependency on external aid, ensuring that projects are sustainable and fully embraced by the beneficiaries. Over the years, TGF has made significant contributions to essential services, fostering an environment of sustainability and self-sufficiency in Chi Kraeng - a region comparable in size to Singapore. By empowering individuals and communities, we are paving the way for sustainable and inclusive development.

### Past Achievements (2008–2024)

Since its founding in 2008, TGF has consistently worked towards sustainable rural development and community empowerment in the Chi Kraeng district. Our dedication to education, income generation, and water, sanitation, and health initiatives has resulted in crucial achievements that continue to bring long-term benefits to our region:

#### Children's Education Achievements

- 10,000+ children have benefited from TGF's Children's Education Programmes
- Constructed 1 primary school in Dang Paav
- Renovated 4 primary schools, improving the learning environment for over 1,500 students
- Supported the construction of 11 Early Childhood Education (ECE) community kindergartens and successfully handed over 6 of them to local authorities, promoting sustainability and community ownership
  - These community kindergartens were established in areas where no preschool access previously existed, and young children (ages 3-5 years old) were unlikely to attend any preschool due to the distances involved. In response, TGF created 11 community kindergartens, thereby enabling local children to gain access to education close to home. All 11 kindergartens have been assessed to meet Cambodia's minimum standards. Of these, 6 have been officially handed over to local authorities, with ongoing oversight from the relevant departments and ministry, ensuring their sustainability. The remaining 5 kindergartens are still supported and monitored by TGF as they await transfer to local authorities
- Achieved over 90% enrolment in primary schools by kindergarten graduates
  - It is a significant achievement that over 90% of children graduating from our kindergartens go on to enroll in primary schools. This success has been instrumental in laying a foundation for long-time learning. The small gap to reach 100% enrollment is due to families moving away from our target area before their children transition into primary school

#### Income Generation Programme

- Installed savings groups across 39 villages
- 1,600+ households participating in TGF's community savings groups
- Over \$ 600,000 held in savings by community savings groups, enabling affordable loans for members and the community
- 90% of yearly loans taken by savings group members directly support local farming and entrepreneurship
- Trained a total of 511 farmers through yearly integrated farmer field schools across our entire target area since 2017, directly benefiting 511 households by improving food stability and increasing income
- Established 1 agriculture cooperative with a network of 100 small-scale farmers
- Supported over 30 villagers in launching and growing their entrepreneurial ventures
- Achieved a 300% increase in household incomes since 2012

## Trustees' annual report (continued)

### Water, Sanitation, and Health Achievements

- Built 7,697 latrines, improving sanitation and hygiene across the region
- Distributed 1,953 water jars (500 liters each) and 1,593 water filtration systems ('Rabbit' model) to families.
- Dug 2 community ponds for piped water systems and 3 primary school ponds to improve water access in schools
- Installed over 500 household wells, enhancing access to clean water
- Constructed 585 rainwater harvest systems (2,000 liters each) for households
- Installed WASH (Water, Sanitation, and Hygiene) facilities in 11 primary schools
- Supported 2 communities to achieve open defecation-free status
- Connected 70+ households to a community-piped water system
- Conducted weight monitoring for over 56,000 children since 2009
- Achieved a 50% reduction in child malnutrition since 2011 and 60% fewer severe malnutrition cases in children under 5 years old
- Actively supported 11 families with children under 5 suffering from malnutrition through nutritious garden projects, promoting healthier diets and sustainable food practices
- Constructed 1 health centre in Pongro Leur

### Infrastructure Development

- Constructed 1 wooden bridge and local road system, improving connectivity and accessibility in rural areas

These key achievements underscore TGF's dedication to the communities of Chi Kraeng and its people. With more than 16 years of continuous work in this region, we remain deeply committed to fostering sustainable rural development.

### 2024 Annual Achievements and Activities

Building on these successes, TGF's initiatives in 2024 have continued to drive impactful and sustainable development across Chi Kraeng district.

#### ***Summary of the main activities undertaken for the public benefit in relation to these objectives***

In 2024, TGF was actively engaged in 52 villages across 6 communes within Chi Kraeng, reaching approximately 9,648 households and impacting a total of 44,489 villagers. Our integrated programs are tailored to address the unique needs of different villages, focusing on:

Income Generation Projects: Implemented in 41 villages.

Childhood Education: Introduced in 24 villages.

Water, Sanitation, and Health: Implemented in 15 villages.

This strategic deployment reaffirms our dedication to comprehensively addressing community needs and promoting holistic rural development and empowerment.

### **Children's Education Programme (CEP)**

#### **Overview**

In 2024, the Temple Garden Foundation's Children's Education Programme (CEP) continued to make significant strides in improving educational opportunities for children in Chi Kraeng. By consistently engaging local communities, students, parents, teachers, and education authorities, CEP has focused on enhancing access to and the quality of preschool and primary education.

This year, key efforts centered on expanding library facilities, providing early intervention for students needing additional academic support, and strengthening scholarship and early childhood education programmes. These initiatives aim to increase literacy rates and improve the primary school survival rate, ensuring that more children stay in school and reach their academic potential. Critical to this mission is engaging stakeholders, demonstrating TGF's commitment to sustainable educational impacts in the region.

## Trustees' annual report (continued)

**Overall Goal:** Improve literacy rates and primary school survival rates.

**In short:** In 2024, the Children's Education Programme (CEP) positively impacted:

- Benefited 2,500+ kindergarten and primary school students
- Supported the construction of 2 kindergarten buildings
- Renovated 2 primary school libraries
- Supported 286 students with supplementary classes
- Awarded 35 scholarships
- Trained & resourced over 90 teachers, librarians and directors

### Key Achievements in 2024

- **Student Survival Rate:** 93% across three target schools with the longest strategic influence, marking significant success in student retention.
- **Literacy Proficiency:** 83% of students in grade 3 achieved reading proficiency, reflecting the effectiveness of literacy interventions.
- **Dropout Rate:** Reduced to just 7% in grades 1–6 across three target schools, thanks to targeted interventions and increased community involvement.
- **Repetition Rate:** Maintained at 10% in grades 1–6, highlighting progress through supplemental classes and personalized learning initiatives.

### Projects and Results

#### Library Renovations and Enhancements

- Two additional libraries were renovated and equipped at Samaki Ekpheap and Pongro, adding to an earlier total of four, bringing the total to six school libraries. Each library includes child-friendly furniture, over 1,000 books, 25 tablets preloaded with educational apps, a laptop for librarian use, and engaging KAPE materials. These facilities have become vital community learning hubs, endorsed by education authorities during opening ceremonies.

#### Metrics and Impact:

- Number of Laptops Provided: 2
- Number of Tablets Provided: 50
- Number of Books and KAPE Materials Provided: 1,010
- Number of Newly Renovated Libraries: 2

#### Library Usage (Average Monthly Statistics):

- Students Attending Scheduled Library Sessions: 93%
- Students Visiting Libraries during Free Time: 52%
- Teachers Visiting Libraries during Free Time: 53%
- Community Members Using Libraries: 163
- Total Materials Borrowed (Books/KAPE): 2,081

#### Supplementary Classes

- To address academic challenges early, supplementary classes were introduced for grades 1-3 in six primary schools. A total of 286 students identified as struggling academically participated in this programme, which focused on small class sizes and personalized attention. The programme achieved an impressive attendance rate of 91% and significantly lowered dropout and repetition rates.

## Trustees' annual report (continued)

### Achievements:

- 132 students regained their grade-level competencies within two months.
- For those requiring additional support, smaller focus groups ensured they passed their grades by year-end.
- **Participation Details:**
  - Weak Students Attending (Grades 1–3): 286
  - Schools Included: 6
  - Attendance Rate: 91%
  - Percentage of Weak Students Improved and Back on Track by Year-End: 70%

### Scholarship Programme

- The scholarship programme provided critical financial support to five students annually, enabling them to complete grades 4–6 despite financial challenges.
- Selection criteria included commitment, family support, financial need, and collaboration with TGF's income-generating programmes to ensure sustainable results.

### Achievements in 2024:

- Existing scholarship recipients advanced to grade 5.
- Five new students in grade 4 received scholarships.
- Additional funding from the British Embassy and the Commonwealth Development Office enabled the programme to expand to 30 new scholarships, bringing the total recipients in 2024 to 35.
  - These students also benefited from supplementary support classes lasting four months, continuing into February 2025.

### Teacher and Librarian Training

- Regular trainings enhanced educators' knowledge, skills, and motivation, ensuring quality education delivery.

### Key Metrics:

- Teacher Training Sessions Conducted: 3 (30 participants)
- Librarian Workshops Conducted: 3 (22 librarians trained)
- Teachers Supported with Stipends for Supplementary Classes: 16
- Monthly Teacher Meetings: 10 (67 participants across 5 schools)

### Early Childhood Education (ECE)

In partnership with local stakeholders, TGF undertook significant upgrades to kindergarten facilities, providing 50% of the funding. Comprehensive support was extended to teachers, parents, and ECE committees to reinforce TGF's role in supporting early childhood development.

### Achievements:

- Total Registered Children: 107 (Ages 3–6)
- Curriculum Completion Rate: 97%
- Average Monthly Attendance: 85%
- ECE Teacher Training: 22 teachers assessed as "Very Good" after refresher training (up from 0 pre-training).

## Trustees' annual report (continued)

### Income Generation Programme (IG)

#### Overview

The Income Generation Programme empowers local communities to achieve economic growth and sustainability through access to savings, affordable credit, and enhanced agricultural practices. In 2024, the programme focused on strengthening financial autonomy, advancing modern farming techniques, and improving livelihoods across multiple villages.

**In short:** In 2024, the Income Generation Programme achieved the following:

- Trained 85 farmers through 14 integrated Farmer Field School courses
- Helped 25 savings groups adopt digital bookkeeping through training sessions
- Piloted a rice school with 8 farmers from the agricultural cooperative
- Organized 55 farmers into a chicken producer group
- Connected 2 individual entrepreneurs as chicken suppliers to link producers to markets
- Constructed 8 biogas units for households

#### Key Achievements in 2024

##### Integrated Farmer Field Schools (IFFS)

- Engaged 85 farmers (66 women, 19 men) across six villages through a 14-week training programme covering chicken farming, vegetable production, fish farming, and mushroom cultivation. Resources and advanced training were provided to strengthen practical knowledge.

##### Sub-Sectors of Training:

- **Chicken Production:** Practical sessions on chicken farming fundamentals, breed selection, and disease management, with 83 members advancing to an advanced poultry course.
- **Vegetable Production:** Training included fast composting with Effective Microorganisms, pest control, and drip irrigation systems, with 28 members advancing to sustainable gardening.
- **Fish Production:** Farmers optimized fish rearing and feeding techniques, with 27 members participating in advanced training.
- **Mushroom Cultivation:** Nine members further developed skills in selecting optimal substrates and harvesting techniques.

##### Savings Groups and Digital Transformation

- Regular training and the introduction of 25 tablets equipped with custom Savings Group App enhanced financial transparency and record-keeping for 25 savings groups (out of 39 total).
- **Number of Savings Groups:** 39 groups supporting financial stability and development across 39 villages in 5 communes.
- **Total Number of Savings Group Members:** 1,739, with 1,689 female members making up approximately 97% of the total.
- **Active Participants in Loans:** 1,255 households, out of which 1,190 loans were taken by women.
- **Total Loan Amount Circulated:** \$ 629,330 in loans, actively supporting the community's financial needs and growth.
  - Lowest Loan Taken: \$ 25
  - Highest Loan Taken: \$ 6,500
  - Average Loan Per Household: \$ 498
- **Loan Usage:** Savings groups supported households' diverse financial needs, with loans granted for:
  - Agriculture (69% of total loans): Enabling farmers to expand and improve operations with a total of \$ 435,398 loaned to 875 borrowers (out of which 831 were women).

## Trustees' annual report (continued)

### Savings Groups and Digital Transformation (continued)

- Religion, Weddings, and Ceremonies (10%): Supporting families for important life events, with a total of \$ 64,686 loaned.
- Home Renovation Activities (10%): Empowering families to improve their living standards, with \$ 62,781 in loans issued.
- Health Needs (6%): Addressing urgent medical needs with loans totaling \$ 36,461.
- Education Expenses (3%): Supporting school and educational needs, with \$ 17,471.
- Other Purposes (2%): Including transportation and business-related needs, with \$ 12,533 borrowed.

### Rice School Pilot

- Piloted innovative rice-cultivation techniques with eight cooperative members.
- **Results:**
  - 19% increase in rice yield (from 2,552 kg/ha to 3,038 kg/ha).
  - 44% reduction in seed usage (from 160 kg/ha to 90 kg/ha).
  - Total Income Increase: \$ 1,857 across 5.6 hectares.

### Chicken Producer Groups

- Supported two chicken producer groups comprising 55 families. Bi-monthly meetings ensured price coordination and shared best practices.
- Market linkages were established with the support of two individuals who acted as buyers for both established groups, facilitating the sale of products to nearby local markets and supporting sustainable income.

### Biogas Construction

- Eight biogas units were installed, enabling families to access clean energy for cooking while improving air quality.

**Environmental Benefits:** Reduced reliance on firewood mitigated deforestation and greenhouse emissions while empowering women with more time for income-generating activities.

## Water, Sanitation, and Health Programme (WASH)

### Overview

TGF's Water, Sanitation, and Health (WASH) Programme is dedicated to enhancing the well-being of rural communities by significantly improving access to clean and safe water, fostering proper sanitation practices, and promoting healthy living habits. Through targeted interventions and community engagement, the programme addresses critical needs in hygiene and sanitation while empowering local populations to maintain sustainable systems. By aligning with local and national priorities, we tailor our initiatives to respect cultural contexts and adapt to evolving community needs.

**In short:** In 2024, the Water, Sanitation, and Health Programme accomplished the following:

- Maintained handwashing stations in 11 primary schools, benefiting over 3,500 students
- Connected 79 households to a community piped water system
- Constructed a new community piped water system to serve up to 500 households across 3 villages
- Supported 11 households with nutritious home gardens for children under 5 years old experiencing malnutrition
- Established nutritious gardens in 2 kindergartens, benefiting over 40 students and their families
- Set up a nutritious garden at 1 health center to support the community visiting for health checks

## Trustees' annual report (continued)

### Projects and Results

#### Key Achievements in 2024

- **Maintaining Established Water and Sanitation Facilities in Schools:**  
We successfully maintained 11 handwashing stations (HWS), ensuring consistent access to clean handwashing facilities for students and staff, as well as maintaining hygiene practices in educational settings.
- **Upgrading the Trapeang Veng Water System:**  
Clean and filtered water access was expanded in Trapeang Veng, increasing household connections to 79 by the end of the year. While fewer connections were established than anticipated - due to concurrent construction in O-Kraom - plans are in place for household mapping in early 2025. This will focus on deeper community engagement and strengthening the capacity of water usage committee members.
  - Eleven households contributed USD 25 each towards connection costs, amounting to USD 275. Other households arranged delayed payments due to financial constraints.
  - Four training sessions were provided to management committees to strengthen community preparedness and ensure the system is well-managed.
  - Bi-weekly monitoring and monthly water usage data collection were conducted to maintain high-quality water standards.
  - Improved the pipe water system at Trapeang Veng to enhance water flow rate and ensure better water quality.
- **O-Kraom Piped Water System Construction:**  
Significant progress was made towards constructing the O-Kraom piped water system, including completing a new water filtration tower in December 2024. The system is expected to initially connect around 80 households by early 2025, supporting community ownership and sustainability.
  - **Infrastructure Details:**
    - Towers built: 1
    - Flocculation systems built: 1
    - Filtration systems built: 1
    - Solar pump systems installed: 1
  - **Community Engagement:**  
A water usage management committee (MC) was formed and actively involved throughout the project - from contractor selection to construction monitoring and eventual system ownership. TGF monitored and supervised activities to ensure community alignment.
    - Four training sessions were conducted for the MC, covering topics such as project orientation, technical processes, and monitoring/evaluation.
  - **Financial Contributions:**
    - Community contributions included USD 500 for an electric connection and USD 1,000 for fencing.
    - Construction was completed with two solar systems installed and initial pumping tests conducted.

## Trustees' annual report (continued)

### Nutrition Gardens Initiative

The initiative focused on tackling malnutrition by empowering families to establish home gardens, which improve access to nutrient-rich produce for healthy child development. Expanded programs were implemented in two ECE Kindergartens and the Pongro Kraom Health Center.

- **Home Gardens for Families:**
  - Two training sessions were conducted on composting, growing techniques, and Bio-EM methods (using beneficial microorganisms to improve soil health).
  - Five new home gardens were established, with five families selected and trained.
  - Additional training covered mushroom growing, bio-fertilizer, and bio-pesticide.
- **Home Gardens in ECE Kindergartens:**
  - Nutrition gardens were set up at Ta Nguon and Thnal Louk ECEs, with multiple community meetings held to promote their integration and encourage home garden adoption.
- **Home Garden at Pongro Kraom Health Center:**

One garden was created, supported by four training sessions.

### Nutrition Gardens - Assessment Highlights

The 2024 assessment of the home garden project revealed significant positive changes for families with malnourished children under five in rural Cambodia. Key impacts included the following:

- **Improved Child Nutrition and Health:** Families reported that children under five now eat 80–90% more vegetables than before, resulting in healthier weights and higher overall resilience to illness. For example, one family noted that their child, who frequently experienced fevers, now maintains a healthy weight and experiences fewer illnesses.
- **Enhanced Family Well-being:** Adults also benefited from increased vegetable intake, reporting improved health, fewer illnesses, and greater peace of mind from providing nutritious meals.
- **Financial Security and Empowerment:** Some families eliminated vegetable expenses entirely, while others began generating additional income by selling surplus produce.
- **Thriving Community Gardens:** Knowledge-sharing among neighbors led to widespread exchanges of surplus produce, seeds, and farming techniques, fostering a culture of food security. Two participating ECE centers integrated their gardens into daily education activities, serving as models for the wider community.
- **Sustainability Through Education and Empowerment:** Participating families were educated on basic yet effective gardening methods, enabling them to independently sustain healthy gardens year after year. Confidence in continuing these efforts remains high.

### Strategy Review and Future Directions

In 2024, a comprehensive strategy review was conducted to optimize the WASH Programme and set objectives for the 2025–2027 period. Key strategic insights include:

- **Sustainable Water & Sanitation:**

**Objective:** Ensure year-round access to safe water, while addressing dry season challenges.  
**Actions:** Expand piped water systems, construct new water infrastructure, and integrate WASH facilities into new schools.
- **Holistic Health & Nutrition:**

**Objective:** Broaden focus to address comprehensive household food security.  
**Actions:** Establish nutrition gardens in ECE centers and primary schools while expanding support for at-risk families.

## Trustees' annual report (continued)

### Strategy Review and Future Directions (continued)

- **Community Safety & Well-being:**  
**Objective:** Strengthen emergency response capacity and promote accident prevention.  
**Actions:** Provide First Aid training and conduct community awareness sessions.
- **Strategic Health Partnerships:**  
**Objective:** Increase reach through expanded collaborations.  
**Actions:** Formalize partnerships for health education and vision care, conducting screenings and surgeries.

### Reserve Policy

TGF has raised enough unrestricted funds to enable operations to end 2024 with some funding for 2025 also secured. TGF remains a small Charity operation (2024 Budget is circa USD 300,000) with the flexibility to adjust budget spending where necessary depending on funding. The trustees and management continue to review expenditure and income on a monthly basis and will make adjustments if and when required.

### Financial Review

The financial performance is set out on page 13 and 14 of these financial statements. The surplus for the year is \$106,972 (2023: \$42,634) At 31 December 2024, the Trust had net assets of \$535,127 (2023: \$428,155) represented by \$100,000 (2023: \$77,506) of designated funds, \$nil (2023: \$9,554) of restricted funds, and \$435,127 (2023: \$341,095) of unrestricted funds. The Trustees consider the financial performance to be satisfactory.

### Financial Control

The trustees acknowledge responsibility for the company's system of internal financial control and believe the established systems including the computerization of the company's financial accounts are appropriate to the not-for-profit charitable organization. No material losses or contingencies have arisen during the 12 months operations that would require disclosure by the trustees.

At the time of approving these accounts it is the intention of the directors to continue to support the company, the funds raised being sufficient to ensure the company has adequate resources to continue its current not-for-profit activities and the directors have adopted a going concern basis in preparing the accounts.

It is the view of the directors that the accounts presented represent a true and fair view of the state of affairs of the company for the 12 months to 31st December 2024. Suitable accounting policies have been established and applied consistently and disclosed with reasonable accuracy the financial position of the company.

### Approval of the accounts

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and are signed on behalf of the Board by:

-----  
| *Peter Wild*  
| Peter Wild - 2025-04-01, 15:04:47 UTC  
|-----

**Peter Wild**  
Trustee

1 April 2025

## Independent examiner's report to the Trustees of the Temple Garden Foundation

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 13 to 25.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2019. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- 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 the 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 statement below.

### Independent examiner's statement

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

  
Andrew Niblock - 2025-04-01, 09:31:00 UTC

**Andrew Niblock CA (Independent Examiner)**  
**Partner**  
**For and on behalf of Henderson Loggie LLP**  
10 – 14 Waterloo Place  
Edinburgh  
EH1 3EG

1 April 2025

**Statement of financial activities (incorporating income and expenditure account)**  
*for the year ended 31 December 2024*

|                                    |       | Designated | Unrestricted | Restricted | Total     | Designated | Unrestricted | Restricted | Total     |
|------------------------------------|-------|------------|--------------|------------|-----------|------------|--------------|------------|-----------|
|                                    | Notes | 2024       | 2024         | 2024       | funds     | 2023       | 2023         | 2023       | funds     |
|                                    |       | \$         | \$           | \$         | 2024      | \$         | \$           | \$         | 2023      |
|                                    |       |            |              |            | \$        |            |              |            | \$        |
| <b>Income from:</b>                |       |            |              |            |           |            |              |            |           |
| Donations and legacies             | 3     | -          | 212,345      | 52,126     | 264,471   | -          | 273,982      | 28,246     | 302,228   |
| Activities for generating funds    | 4     | -          | 197,465      | -          | 197,465   | -          | 45,375       | -          | 45,375    |
| Income from investments            | 5     | -          | 10,797       | -          | 10,797    | -          | 5,165        | -          | 5,165     |
| Other income                       | 6     | -          | 180          | -          | 180       | -          | 4,376        | -          | 4,376     |
| <b>Total income</b>                |       | -          | 420,787      | 52,126     | 472,913   | -          | 328,898      | 28,246     | 357,144   |
| <b>Expenditure on:</b>             |       |            |              |            |           |            |              |            |           |
| Costs of raising funds             | 7     | -          | (12,938)     | -          | (12,938)  | -          | -            | -          | -         |
| Charitable activities              | 8     | -          | (69,439)     | (283,564)  | (353,003) | -          | (81,852)     | (232,658)  | (314,510) |
| <b>Total expenditure</b>           |       | -          | (82,377)     | (283,564)  | (365,941) | -          | (81,852)     | (232,658)  | (314,510) |
| <b>Net income/(expenditure)</b>    |       | -          | 338,410      | (231,438)  | 106,972   | -          | 247,046      | (204,412)  | 42,634    |
| <b>Transfers between funds</b>     | 15    | 22,494     | (244,378)    | 221,884    | -         | -          | (204,412)    | 204,412    | -         |
| <b>Net movement in funds</b>       |       | 22,494     | 94,032       | (9,554)    | 106,972   | -          | 42,634       | -          | 42,634    |
| <b>Total funds brought forward</b> |       | 77,506     | 341,095      | 9,554      | 428,155   | 77,506     | 298,461      | 9,554      | 385,521   |
| <b>Total funds carried forward</b> |       | 100,000    | 435,127      | -          | 535,127   | 77,506     | 341,095      | 9,554      | 428,155   |

**Balance sheet**  
at 31 December 2024

|  | Notes  | Designated<br>2024<br>\$ | Unrestricted<br>2024<br>\$ | Restricted<br>2024<br>\$ | Total<br>funds<br>2024<br>\$ | Designated<br>2023<br>\$ | Unrestricted<br>2023<br>\$ | Restricted<br>2023<br>\$ | Total<br>funds<br>2023<br>\$ |
|--|--------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Fixed assets</b>                            |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Tangible assets                                | 11     | -                        | 10,297                     | -                        | 10,297                       | -                        | 15,380                     | -                        | 15,380                       |
| <b>Current assets</b>                          |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Stock  |        | -                        | 1,336                      | -                        | 1,336                        | -                        | -                          | 401                      | 401                          |
| Debtors  | 12     | -                        | 9,529                      | -                        | 9,529                        | -                        | 16,094                     | -                        | 16,094                       |
| Cash at bank and in hand                       |        | 100,000                  | 420,390                    | -                        | 520,390                      | 77,506                   | 322,013                    | 9,153                    | 408,672                      |
|  |        | <u>100,000</u>           | <u>431,255</u>             | <u>-</u>                 | <u>531,255</u>               | <u>77,506</u>            | <u>338,107</u>             | <u>9,554</u>             | <u>425,167</u>               |
| <b>Current liabilities</b>                     |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Creditors: amounts falling due within one year | 13     | -                        | (6,425)                    | -                        | (6,425)                      | -                        | (12,392)                   | -                        | (12,392)                     |
|  |        | <u>100,000</u>           | <u>424,830</u>             | <u>-</u>                 | <u>524,830</u>               | <u>77,506</u>            | <u>325,715</u>             | <u>9,554</u>             | <u>412,775</u>               |
| <b>Net current assets</b>                      |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>100,000</u>           | <u>435,127</u>             | <u>-</u>                 | <u>535,127</u>               | <u>77,506</u>            | <u>341,095</u>             | <u>9,554</u>             | <u>428,155</u>               |
| <b>Total assets less current liabilities</b>   |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>100,000</u>           | <u>435,127</u>             | <u>-</u>                 | <u>535,127</u>               | <u>77,506</u>            | <u>341,095</u>             | <u>9,554</u>             | <u>428,155</u>               |
| <b>Net assets</b>                              |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>100,000</u>           | <u>435,127</u>             | <u>-</u>                 | <u>535,127</u>               | <u>77,506</u>            | <u>341,095</u>             | <u>9,554</u>             | <u>428,155</u>               |
| <b>Funds of the charity</b>                    | 14, 15 |                          |                            |                          |                              |                          |                            |                          |                              |
| Designated funds                               |        |                          |                            |                          | 100,000                      |                          |                            |                          | 77,506                       |
| Unrestricted funds                             |        |                          |                            |                          | 435,127                      |                          |                            |                          | 341,095                      |
| Restricted funds                               |        |                          |                            |                          | -                            |                          |                            |                          | 9,554                        |
|  |        |                          |                            |                          | <u>535,127</u>               |                          |                            |                          | <u>428,155</u>               |
| <b>Total charity funds</b>                     |        |                          |                            |                          | <u>535,127</u>               |                          |                            |                          | <u>428,155</u>               |

**Balance sheet** *(continued)*  
**at 31 December 2024**

The charitable company is entitled to exemption from audit under the provisions of section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2024 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 396 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 1 April 2025 and signed on its behalf by:

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| *Peter Wild*  
: Peter Wild - 2025-04-01, 15:04:47 UTC  
:-----

**Peter Wild**  
*Trustee*

**Registered company number: 06613231**

## Notes to the financial statements

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the company's financial statements.

#### **Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost accounting rules and in accordance with applicable accounting standards. The charity is a public benefit entity. The accounts comply with the Statement of Recommended Practice (SORP) FRS102: Accounting and Reporting by Charities (revised 2018) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The accounts comprise two primary financial statements, the Statement of Financial Activities (incorporating the income and expenditure) and the Balance Sheet. Temple Garden Foundation meets the definition of a public benefit entity under FRS102.

#### **Going concern**

These accounts have been prepared on the going concern basis which assumes that the charity will continue its operations. There are no material uncertainties that exist or material changes in the way the charity operates and, the Directors consider it appropriate to prepare accounts on a going concern basis.

#### **Foreign Currency**

The charity operates primarily in Cambodia, a country in which the operational currency is US Dollars. The financial statements have therefore been presented in this operation currency.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. There is a de-minimus level of \$200 below which assets are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                   |
|---------------------|-------------------|
| Computer equipment  | 33% straight line |
| Office equipment    | 33% straight line |
| Plant and machinery | 33% straight line |
| Vehicles            | 33% straight line |

## Notes to the financial statements *(continued)*

### 1 Accounting policies *(continued)*

#### **Stock**

Stock consists of items purchased for use on the various projects undertaken by the charity. Stock items are held at cost and are released to the Statement of Financial Activities as they are used.

#### **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Cash flow statement**

The company is exempt from the requirement to prepare a cash flow statement on the grounds that it is a small entity.

#### **Fund accounting**

If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Net incoming resources

|  | 2024  | 2023  |
|--|-------|-------|
| Net incoming resources are stated after charging | \$    | \$    |
| Depreciation – Owned assets                      | 6,673 | 4,379 |
| Independent examiner's fee                       | 3,620 | 4,059 |
|  | 6,673 | 4,379 |

**Notes to the financial statements** *(continued)*

| 3 | Voluntary income                | Designated | Unrestricted   | Restricted    | Total          | Designated | Unrestricted   | Restricted    | Total          |
|---|---------------------------------|------------|----------------|---------------|----------------|------------|----------------|---------------|----------------|
|   |                                 | 2024       | 2024           | 2024          | 2024           | 2023       | 2023           | 2023          | 2023           |
|   |                                 | \$         | \$             | \$            | \$             | \$         | \$             | \$            | \$             |
|   | Sofina                          | -          | 159,990        | -             | 159,990        | -          | 159,990        | -             | 159,990        |
|   | Siam Commercial Bank            | -          | -              | 10,000        | 10,000         | -          | 10,000         | -             | 10,000         |
|   | Goldman Sach                    | -          | -              | -             | -              | -          | 23,320         | -             | 23,320         |
|   | UWC                             | -          | -              | 17,947        | 17,947         | -          | -              | 17,581        | 17,581         |
|   | Individual donors               | -          | 52,355         | -             | 52,355         | -          | 80,672         | -             | 80,672         |
|   | Villager income                 | -          | -              | 369           | 369            | -          | -              | 685           | 685            |
|   | Other                           | -          | -              | 23,810        | 23,810         | -          | -              | 9,980         | 9,980          |
|   |                                 | <u>-</u>   | <u>212,345</u> | <u>52,126</u> | <u>264,471</u> | <u>-</u>   | <u>273,982</u> | <u>28,246</u> | <u>302,228</u> |
| 4 | Activities for generating funds | Designated | Unrestricted   | Restricted    | Total          | Designated | Unrestricted   | Restricted    | Total          |
|   |                                 | 2024       | 2024           | 2024          | 2024           | 2023       | 2023           | 2023          | 2023           |
|   |                                 | \$         | \$             | \$            | \$             | \$         | \$             | \$            | \$             |
|   | Fundraising events              | -          | 197,465        | -             | 197,465        | -          | 45,375         | -             | 45,375         |
| 5 | Investment income               | Designated | Unrestricted   | Restricted    | Total          | Designated | Unrestricted   | Restricted    | Total          |
|   |                                 | 2024       | 2024           | 2024          | 2024           | 2023       | 2023           | 2023          | 2023           |
|   |                                 | \$         | \$             | \$            | \$             | \$         | \$             | \$            | \$             |
|   | Bank interest                   | -          | 10,797         | -             | 10,797         | -          | 5,165          | -             | 5,165          |

**Notes to the financial statements** *(continued)*

| 6 Other income          | Designated<br>2024<br>\$ | Unrestricted<br>2024<br>\$ | Restricted<br>2024<br>\$ | Total<br>2024<br>\$ | Designated<br>2023<br>\$ | Unrestricted<br>2023<br>\$ | Restricted<br>2023<br>\$ | Total<br>2023<br>\$ |
|-------------------------|--------------------------|----------------------------|--------------------------|---------------------|--------------------------|----------------------------|--------------------------|---------------------|
| Telephone card income   | -                        | -                          | -                        | -                   | -                        | 1,325                      | -                        | 1,325               |
| Profit on sale of asset | -                        | 180                        | -                        | 180                 | -                        | 3,051                      | -                        | 3,051               |
|                         | <u>-</u>                 | <u>180</u>                 | <u>-</u>                 | <u>180</u>          | <u>-</u>                 | <u>4,376</u>               | <u>-</u>                 | <u>4,376</u>        |

| 7 Costs of raising funds | Field<br>Support<br>2024<br>\$ | Water,<br>Sanitation<br>and Health<br>Programme<br>2024<br>\$ | Income<br>Generation<br>Programme<br>2024<br>\$ | Children's<br>Education<br>Programme<br>2024<br>\$ | Total<br>2024<br>\$ |
|--------------------------|--------------------------------|---|---|--|---------------------|
| Costs of fundraising     | 12,938                         | -   | -   | -  | 12,938              |
|                          | <u>12,938</u>                  | <u>-</u>  | <u>-</u>  | <u>-</u>   | <u>12,938</u>       |
|                          | -                              | -   | -   | -  | -                   |
|                          | <u>-</u>                       | <u>-</u>  | <u>-</u>  | <u>-</u>   | <u>-</u>            |

**Notes to the financial statements** *(continued)*

**8 Charitable activities**

|                             | Field<br>Support | Water,<br>Sanitation<br>and Health<br>Programme | Income<br>Generation<br>Programme | Children's<br>Education<br>Programme | Total          |
|-----------------------------|------------------|---|-----------------------------------|--------------------------------------|----------------|
|                             | 2024<br>\$       | 2024<br>\$                                      | 2024<br>\$                        | 2024<br>\$                           | 2024<br>\$     |
| Salary costs (note 10)      | 38,802           | 39,934  | 39,407                            | 38,426                               | 156,569        |
| Project materials           | -                | 26,948  | 30,797                            | 67,976                               | 125,721        |
| Insurance                   | 70               | 32  | 32                                | 32                                   | 166            |
| Motor expenses              | (2)              | 3,522   | 3,522                             | 3,528                                | 10,570         |
| Telephone costs             | 440              | 460   | 460                               | 460                                  | 1,820          |
| Postage and stationery      | 113              | 49  | 49                                | 49                                   | 260            |
| Travel                      | 224              | 236   | 236                               | 262                                  | 958            |
| Sundry                      | 7,511            | 3,979   | 4,013                             | 3,896                                | 19,399         |
| Depreciation                | 239              | 2,145   | 2,145                             | 2,144                                | 6,673          |
| Training                    | 428              | 428   | 517                               | 1,058                                | 2,431          |
| Office costs                | 7,016            | 2,209   | 2,206                             | 2,407                                | 13,838         |
| Bank charges                | 4,576            | -   | -                                 | -                                    | 4,576          |
| Exchange loss               | 2,795            | -   | -                                 | -                                    | 2,795          |
| <b>Governance costs</b>     |                  |   |                                   |                                      |                |
| Legal and professional fees | 3,607            | -   | -                                 | -                                    | 3,607          |
| Independent examiner's fee  | 3,620            | -   | -                                 | -                                    | 3,620          |
|                             | <u>69,439</u>    | <u>79,942</u>                                   | <u>83,384</u>                     | <u>120,238</u>                       | <u>353,003</u> |

**Notes to the financial statements** *(continued)*

**8 Charitable activities** *(continued)*

|                             | Field<br>Support | Water,<br>Sanitation<br>and Health<br>Programme | Income<br>Generation<br>Programme | Children's<br>Education<br>Programme | Total          |
|-----------------------------|------------------|---|-----------------------------------|--------------------------------------|----------------|
|                             | 2023             | 2023  | 2023                              | 2023                                 | 2023           |
|                             | \$               | \$  | \$                                | \$                                   | \$             |
| Salary costs (note 10)      | 52,696           | 33,987  | 33,705                            | 32,338                               | 152,726        |
| Project materials           | -                | 14,767  | 28,458                            | 55,773                               | 98,998         |
| Insurance                   | 70               | 32  | 32                                | 32                                   | 166            |
| Motor expenses              | -                | 3,604   | 3,603                             | 3,604                                | 10,811         |
| Telephone costs             | 502              | 440   | 440                               | 440                                  | 1,822          |
| Postage and stationery      | 92               | 17  | 17                                | 26                                   | 152            |
| Travel                      | 299              | 199   | 131                               | 217                                  | 846            |
| Sundry                      | 4,206            | 3,313   | 3,320                             | 3,046                                | 13,885         |
| Depreciation                | 761              | 1,206   | 1,206                             | 1,206                                | 4,379          |
| Training                    | 282              | 94  | 288                               | 724                                  | 1,388          |
| Office costs                | 7,499            | 2,139   | 2,135                             | 2,119                                | 13,892         |
| Bank charges                | 4,220            | -   | -                                 | -                                    | 4,220          |
| Exchange loss               | (1,293)          | -   | -                                 | -                                    | (1,293)        |
| <b>Governance costs</b>     |                  |   |                                   |                                      |                |
| Legal and professional fees | 8,459            | -   | -                                 | -                                    | 8,459          |
| Independent examiner's fee  | 4,059            | -   | -                                 | -                                    | 4,059          |
|                             | <u>81,852</u>    | <u>59,798</u>                                   | <u>73,335</u>                     | <u>99,525</u>                        | <u>314,510</u> |

## Notes to the financial statements *(continued)*

### 9 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2024 (2023: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2024 (2023: 0 trustees - \$Nil).

### 10 Staff costs

|                    | 2024<br>\$        | 2023<br>\$        |
|--------------------|-------------------|-------------------|
| Wages and salaries | 156,569           | 152,726           |
|                    | <u>          </u> | <u>          </u> |

No employee received remuneration in excess of \$75,128 (£60,000). The average number of employees during the year was 13 (2023: 13).

Compensation paid to key management personnel was \$49,114 (2023; \$43,033).

### 11 Tangible fixed assets

|                       | Computer<br>equipment<br>\$ | Office<br>equipment<br>\$ | Vehicles<br>\$    | Total<br>\$       |
|-----------------------|-----------------------------|---------------------------|-------------------|-------------------|
| <b>Cost</b>           |                             |                           |                   |                   |
| At 1 January 2024     | 5,280                       | 2,485                     | 32,568            | 40,333            |
| Additions             | 1,590                       | -                         | -                 | 1,590             |
| Disposals             | -                           | -                         | -                 | -                 |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| At 31 December 2024   | 6,870                       | 2,485                     | 32,568            | 41,923            |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| <b>Depreciation</b>   |                             |                           |                   |                   |
| At 1 January 2024     | (4,690)                     | (1,988)                   | (18,275)          | (24,953)          |
| Charge for year       | (688)                       | (268)                     | (5,717)           | (6,673)           |
| Disposals             | -                           | -                         | -                 | -                 |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| At 31 December 2024   | (5,378)                     | (2,256)                   | (23,992)          | (31,626)          |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| <b>Net book value</b> |                             |                           |                   |                   |
| At 31 December 2024   | 1,492                       | 229                       | 8,576             | 10,297            |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| At 31 December 2023   | 590                         | 497                       | 14,293            | 15,380            |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |

## Notes to the financial statements *(continued)*

|           |   |                      |                       |                            |                       |
|-----------|---|----------------------|-----------------------|----------------------------|-----------------------|
| <b>12</b> | <b>Debtors</b>  |                      |                       | <b>2024</b>                | <b>2023</b>           |
|           |   |                      |                       | \$                         | \$                    |
|           | Other debtors   |                      |                       | 7,776                      | 15,888                |
|           | Prepayments and accrued income                        |                      |                       | 1,753                      | 206                   |
|           |   |                      |                       | <u>9,529</u>               | <u>16,094</u>         |
|           |   |                      |                       | <u><u>9,529</u></u>        | <u><u>16,094</u></u>  |
| <br>      |   |                      |                       |                            |                       |
| <b>13</b> | <b>Creditors: Amounts falling due within one year</b> |                      |                       | <b>2024</b>                | <b>2023</b>           |
|           |   |                      |                       | \$                         | \$                    |
|           | Other creditors                                       |                      |                       | 1,651                      | 7,867                 |
|           | Accruals and deferred income                          |                      |                       | 4,774                      | 4,525                 |
|           |   |                      |                       | <u>6,425</u>               | <u>12,392</u>         |
|           |   |                      |                       | <u><u>6,425</u></u>        | <u><u>12,392</u></u>  |
| <br>      |   |                      |                       |                            |                       |
| <b>14</b> | <b>Analysis of net assets</b>                         |                      |                       |                            |                       |
|           | <b>2024</b>   | <b>Fixed assets</b>  | <b>Current assets</b> | <b>Current liabilities</b> | <b>Net funds</b>      |
|           |   | \$                   | \$                    | \$                         | \$                    |
|           | <b>Designated funds</b>                               |                      |                       |                            |                       |
|           | Future funding  | -                    | 100,000               | -                          | 100,000               |
|           | <b>Unrestricted funds</b>                             |                      |                       |                            |                       |
|           | Field Support   | 10,297               | 431,255               | (6,425)                    | 435,127               |
|           | <b>Restricted funds</b>                               |                      |                       |                            |                       |
|           | Health Programme                                      | -                    | -                     | -                          | -                     |
|           | <b>Total funds</b>                                    | <u>10,297</u>        | <u>531,255</u>        | <u>(6,425)</u>             | <u>535,127</u>        |
|           |   | <u><u>10,297</u></u> | <u><u>531,255</u></u> | <u><u>(6,425)</u></u>      | <u><u>535,127</u></u> |
| <br>      |   |                      |                       |                            |                       |
|           | <b>2023</b>   | <b>Fixed assets</b>  | <b>Current assets</b> | <b>Current liabilities</b> | <b>Net funds</b>      |
|           |   | \$                   | \$                    | \$                         | \$                    |
|           | <b>Designated funds</b>                               |                      |                       |                            |                       |
|           | Future funding  | -                    | 77,506                | -                          | 77,506                |
|           | <b>Unrestricted funds</b>                             |                      |                       |                            |                       |
|           | Field Support   | 15,380               | 338,107               | (12,392)                   | 341,095               |
|           | <b>Restricted funds</b>                               |                      |                       |                            |                       |
|           | Health Programme                                      | -                    | 9,554                 | -                          | 9,554                 |
|           | <b>Total funds</b>                                    | <u>15,380</u>        | <u>425,167</u>        | <u>(12,392)</u>            | <u>428,155</u>        |
|           |   | <u><u>15,380</u></u> | <u><u>425,167</u></u> | <u><u>(12,392)</u></u>     | <u><u>428,155</u></u> |

**Notes to the financial statements** *(continued)*

| 15 Movement in funds                   | Balance at     | Incoming       | Resources        | Transfers | Balance at     |
|--|----------------|----------------|------------------|-----------|----------------|
| 2024                                   | 1 Jan 24       | resources      | expended         | between   | 31 Dec 24      |
|  | \$             | \$             | \$               | \$        | \$             |
| <b>Designated funds</b>                |                |                |                  |           |                |
| Future funding                         | 77,506         | -              | -                | 22,494    | 100,000        |
| <b>Unrestricted funds</b>              |                |                |                  |           |                |
| Field Support                          | 341,095        | 420,787        | (82,377)         | (244,378) | 435,127        |
| <b>Restricted funds</b>                |                |                |                  |           |                |
| Water, Sanitation and Health Programme | -              | 21,077         | (79,942)         | 58,865    | -              |
| Children's Education Programme         | -              | 27,559         | (120,238)        | 92,679    | -              |
| Income Generation Programme            | -              | 3,490          | (83,384)         | 79,894    | -              |
| Health Programme                       | 9,554          | -              | -                | (9,554)   | -              |
|  | 9,554          | 52,126         | (283,564)        | 221,884   | -              |
| <b>Total funds</b>                     | <b>428,155</b> | <b>472,913</b> | <b>(365,941)</b> | <b>-</b>  | <b>535,127</b> |
| <b>2023</b>                            |                |                |                  |           |                |
|  | Balance at     | Incoming       | Resources        | Transfers | Balance at     |
|  | 1 Jan 23       | resources      | expended         | between   | 31 Dec 23      |
|  | \$             | \$             | \$               | \$        | \$             |
| <b>Designated funds</b>                |                |                |                  |           |                |
| Future funding                         | 77,506         | -              | -                | -         | 77,506         |
| <b>Unrestricted funds</b>              |                |                |                  |           |                |
| Field Support                          | 298,461        | 328,898        | (81,852)         | (204,412) | 341,095        |
| <b>Restricted funds</b>                |                |                |                  |           |                |
| Water and Sanitation Programme         | -              | 5,255          | (59,798)         | 54,543    | -              |
| Children's Education Programme         | -              | 22,991         | (99,525)         | 76,534    | -              |
| Income Generation Programme            | -              | -              | (73,335)         | 73,335    | -              |
| Health Programme                       | 9,554          | -              | -                | -         | 9,554          |
|  | 9,554          | 28,246         | (232,658)        | 204,412   | 9,554          |
| <b>Total funds</b>                     | <b>385,521</b> | <b>357,144</b> | <b>(314,510)</b> | <b>-</b>  | <b>428,155</b> |

**Restricted funds**

**Water, Sanitation, and Healthcare Programme**

Contributions from UWCSEA were allocated to construct biogas units for clean energy and organic fertilizer production, upgrade piped water systems for improved access, and combat malnutrition through the establishment of home gardens. These initiatives aim to improve lives and expand opportunities for rural Cambodian communities.

## Notes to the financial statements *(continued)*

### 15 Movement in funds *(continued)*

#### Restricted funds *(continued)*

##### ***Children's Education Programme***

Funded by UWCSEA, along with a grant from the British Embassy in Cambodia and the Commonwealth Office in 2023, restricted funds were utilized to provide scholarships to underprivileged students starting in grade 4, supporting them through grade 6 and primary school completion. In addition to scholarships, the program also provided supplementary classes to help students achieve even better academic results. The program further supported their families with financial assistance, farming training sessions, and essential equipment.

##### ***Income Generation Programme***

Funded by Sofina, the Income Generation Programme focused on enhancing sustainable economic opportunities for rural communities. Funds were allocated to support the installation of biogas units that provide clean energy solutions and organic fertilizer to local farmers, to offer training in advanced rice cultivation techniques and the use of higher quality rice seed varieties, and to implement a comprehensive training program covering diverse topics, including chicken raising, vegetable growing, and fish farming.

#### **Designated future funds**

The fund was established to ensure the accumulation of financial resources needed to cover one year's funding requirements. This goal is achieved by allocating unrestricted donations that remain unused during the current year. These allocations are made at the discretion of the Trustees to build savings for future unforeseen events or uncertainties. This proactive approach aims to ensure the organization's financial resilience and stability in times of need.

#### **Transfers between funds**

During the year a transfer of \$221,884 has been made from unrestricted funds to the Water, sanitation and health programme of \$49,311 (after combining the health programme with the water and sanitation programme), to the Children's Education Programme of \$92,679, and to the Income Generation Programme of \$79,894, to meet the deficits arising on the funds at the year end.

During the year a transfer of £22,494 has been made from unrestricted funds to Designated Funds for Future Funding. This transfer was approved at the December 2024 board meeting.

### 16 Trustee donations

The total amount donated to the Foundation during the year by trustees was \$26,350 (2023: \$13,654).

### 17 Ultimate controlling party

The charitable company is constituted by its Memorandum and Articles of Association and is controlled by the elected trustees.

**TEMPLE GARDEN FOUNDATION**

England & Wales - Charity number 1124767

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# Accounts

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**TGF** | Temple  
Garden  
Foundation

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Trustees' annual report and  
unaudited financial statements

Registered company number: 06613231  
Registered charity number: 1124767

31 December 2023

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## Reference and administrative details

|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | Mr B Levitt<br>Mr A Ferguson<br>Mr P Wild<br>Mr R Biro<br>Ms F Enderlin<br>Mr M Ferguson<br>Ms S Saw |
| <b>Country Director</b>          | Mr B Seewald   |
| <b>Finance Manager</b>           | Ms M Sun   |
| <b>Independent examiner</b>      | Andrew Niblock<br>Henderson Loggie LLP<br>11-15 Thistle Street<br>Edinburgh<br>EH2 1DF               |
| <b>Registered office</b>         | 4 Egerton Gardens<br>Flat 2 Egerton Gardens,<br>London<br>England<br>SW3 2BS                         |
| <b>Registered company number</b> | 06613231 (England and Wales)   |
| <b>Registered charity number</b> | 1124767  |

## Trustees' annual report

### Trustees' report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in March 2005.

### Structure, governance and management

#### ***Governing document***

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

#### ***Appointment and training of trustees***

Trustees are elected by the Board of Trustees and are appointed on the basis of the skills and the experiences they can bring to the charity. On induction, new Trustees receive a copy of the charity's Memorandum and Articles of Association and are given a detailed description of the charity's mission and work. All current trustees are very familiar with Cambodia and the specific district in which Temple Garden Foundation operates.

#### ***Risk management***

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk management is discussed at quarterly Trustee meetings to ensure controls are in place to mitigate the potential risks faced by the charity.

### Objectives and activities

#### ***Objectives and aims***

The primary objectives of the Charity focus on the relief of poverty, combating sickness, and promoting health. Specifically, our mission is to support and implement projects that provide essential services to disadvantaged communities exclusively in rural Cambodia. These essential services include:

- (a) Clean water supplies;
- (b) Water filtration systems;
- (c) Healthcare services;
- (d) Education;
- (e) Bio Gas constructions
- (f) Business Development and Agricultural Training; and
- (g) Saving Groups and Loan Access

TGF was established in 2008 with a clear vision: to uplift and transform rural communities in Cambodia through sustainable development. Guided by our commitment to empowering communities, TGF focuses on reducing poverty and enhancing health by providing clean water, sanitation, healthcare, education, and essential utilities such as bio-gas constructions. We also focus on entrepreneurship and help business start-ups to support not only immediate long-term sustainability and self-reliance.

Our approach emphasizes community-driven initiatives and minimal outside interference, encouraging communities to utilize their resources. This strategy helps reduce reliance on external aid and facilitates projects that are not only sustainable but also owned and cherished by the people they serve.

Over the years, TGF has contributed significantly to essential services, fostering a sustainable and self-sufficient environment in the rural area of Chi Kraeng – an area as big as Singapore. By empowering individuals and communities, we are driving sustainable and inclusive development.

## Trustees' annual report (continued)

### Summary of the main activities undertaken for the public benefit in relation to these objectives

In 2023, TGF was actively engaged in over 53 villages across 6 communes within Chi Kraeng, indirectly reaching approximately 9,822 households, and impacting a total of 44,852 villagers. Our interconnected programmes were deployed across a broad spectrum of activities tailored to the unique needs of different villages. Specifically, we focused on Water, Sanitation, and Health in 14 villages, Childhood Education in 23 villages, and Income Generation projects in 42 villages. This strategic deployment underscores our commitment to addressing the varied needs of the communities we serve, ensuring a holistic approach to rural development and empowerment.

### Water, Sanitation and Health Programme

#### Overview

The Water, Sanitation and Health Programme operated by TGF is committed to enhancing community health, improving access to clean water, and ensuring proper sanitation through different approaches. Our primary focus is water and sanitation facilities in TGF's target schools and implementing effective filtration systems. Additionally, we are committed to ensuring year-round access to clean and safe water for households, combating malnutrition, promoting healthier dietary practices, and supporting Health Centre-Village Health Support Group (HC-VHSG) meetings.

#### Projects & Results

##### **Maintained Wash In School Facilities:**

We've successfully maintained Water, Sanitation, and Hygiene infrastructure in target schools, ensuring facilities like handwashing stations and water filtration systems are operational in primary schools.

##### **New Household Wells:**

Our efforts have led to the drilling of ten new wells for private households, significantly increasing access to clean water.

##### **Piped Water System Upgrades:**

We've upgraded and expanded the piped water system in Trapeang Veng, now reaching more households and even neighboring villages with direct water access.

Access to safe and reliable water sources remains a critical challenge for rural communities in Cambodia, where a significant portion of the population still lacks access to basic water services, leading to various health and socio-economic issues.

In partnership with the communities, TGF expanded its Piped Water System in Trapeang Veng to improve the quality of the water and to increase the number of households being connected to the existing system. Our activity encourages the community to take ownership through subsidies and support, and a trained committee taking care of maintenance and monthly user fee collection.

Thanks to the hard work of villagers and beneficiaries, an additional 1000m of pipes have been successfully installed, connecting two more villages, Tayun and Totea. This expansion aims to provide access to a reliable water supply to more households, significantly improving daily life in our communities.

Monthly maintenance and cleaning of the system is monitored by the water and sanitation team and mainly sustainably done by the trained community piped water committee.

The water and sanitation team is providing selected families, with additional pipes to connect the piped water at different locations on their land.

## **Trustees' annual report** (continued)

### **Piped Water System Upgrades** (continued):

Those model houses demonstrate the positive impact it could have on daily life and habits to have tap water available in different locations.

The purchase of two solar pump systems allowed to lower the monthly water usage fee for each household resulting in increased numbers of connected households.

The installation of the pumps was done right after the rainy season combined with community meetings to update villagers on the upgrades and encourage them to connect to TGF's piped water system.

### **Pond Renovation Initiative:**

A significant step was taken by initiating the renovation of a community pond, setting the stage for a new piped water system in an area challenged by water scarcity.

In 2023, our Water and Sanitation team was actively monitoring the progress of a community pond renovation in O-Kraom Village, Spean Tnaot commune, Chi Kraeng. In collaboration with the local commune and village authorities, TGF has undertaken the decision to upgrade and expand a community pond. This expansion aims to increase its capacity, allowing it to store sufficient water for three neighbouring villages: O-Kraom, O-Leu, and O-Trach.

Since drilling wells in this archeologically challenging area is difficult and often unsuccessful, all parties have agreed that implementing a community piped water system would be the most effective solution to ensure year-round water access for the villagers. This marks the second project of its kind for TGF, and we are optimistic that it will provide sustainable, filtered water to approximately 600 households and benefit over 2,500 individuals living in these three villages. Building upon the success of a similar project previously undertaken by TGF, we are optimistic about the positive impact this expansion will bring to the community.

The renovation of the community pond in O-Kraom Village represents an excellent example of community empowerment. Throughout the project, TGF has actively engaged with local commune and village authorities, ensuring that the voices and needs of the community are heard and incorporated into the decision-making process. By involving the villagers at every step, this project not only addresses water-related challenges but also fosters a sense of ownership and sustainability within the community. TGF will help to establish a community committee responsible for overseeing and maintaining the piped water system. Additionally, the committee will implement monthly low-rate usage fees for all villagers to help cover the future operational expenses of the system. This approach will contribute to the long-term sustainability of the system.

### **Home Garden Project:**

To fight malnutrition, we launched a pilot project that involves home gardens, benefiting ten families by promoting nutritional self-sufficiency.

In many rural parts of Cambodia, access to nutritious food is limited, which leads to malnutrition among families. It is crucial to address this issue, and TGF believes that one effective solution is the implementation of a home garden project. Such initiatives aim to empower families to grow their vegetables and herbs, enabling them to have a sustainable source of food.

Our home garden project involves providing families with the necessary resources, such as seeds, tools, and knowledge about gardening techniques. With these resources, families can cultivate a variety of vegetables in their backyard, offering them a continuous supply of fresh and nutritious produce for their family.

## Trustees' annual report (continued)

### Home Garden Project (continued):

Our Team selected ten families in need to participate in our home gardening activity, which is specifically designed for families with young children who have experienced or are currently suffering from malnutrition or are at risk of it. By promoting healthier eating habits and providing a sustainable source of nourishment, we aim to create a brighter future for the next generation.

The team helped and supported in setting up the home garden at the selected family households. With a combination of materials, we provided and resources found in their households, we have created small garden areas with protective shady covers to shield the plants from rain and prevent animals from accessing them.

Together, we have installed different-sized buckets and bags of fertile soil, emphasizing the importance of quality soil and the usage of fertilizer for optimal plant growth.

Once the setup was complete, we planted a variety of fast-growing fruit species, such as papaya, banana, and guava, by using grafts from mature trees. Additionally, we have planted a rich assortment of vegetables and herbs, including sweet potatoes, ginger, lettuce, eggplant, onion, sugar cane, long beans, cucumber, pumpkin, and even mushrooms in a separate box.

### Optimized Community Health Meetings:

By facilitating HC-VHSG meetings in four communities, we've enhanced the communication and effectiveness of community health centers, leading to optimized health support and outcomes.

### Children's Education Programme

#### Overview

TGF is committed to enhancing educational opportunities for children within the communities we serve, working in close partnership with local stakeholders including communities, students, parents, teachers, administrators, and the Chi Kraeng District Department of Education. Our goal is to expand access to and improve the quality of preschool and primary school education in targeted areas.

#### Projects & Results

##### **Library Renovations and Enhancements:**

In a significant stride towards enhancing educational resources in rural Chi Kraeng, we successfully renovated 2 libraries and made substantial improvements to another 2, culminating in 4 fully equipped primary school libraries. Each library now has 25-30 tablets with literacy Apps and learning games, a laptop designated for librarian use, and over 1,000 new books. We prioritized creating a child-friendly learning environment by incorporating welcoming furniture and KAPE (Kampuchea Action to Promote Education) materials designed to bolster literacy skills in Khmer. Our efforts extended to librarian support, ensuring these invaluable resources remain accessible to the entire community throughout the day. Our library renovation efforts were significantly improved through on-ground collaboration with 'LET'S READ', KAPE, and The Asia Foundation.

##### **Educator and Librarian Training:**

Implemented comprehensive training Programmes for teachers and librarians to ensure optimal use of educational resources and technology.

##### **Parental Engagement and Library Accessibility:**

Boosted parent involvement in the learning process and offered full-day access to library facilities, providing benefits to students and the broader community alike.

##### **Scholarships and Family Support:**

Awarded five scholarships to students from grade 4 to grade 6, offering not just educational opportunities but also financial support and business guidance for their families.

## Trustees' annual report (continued)

### Scholarships and Family Support (continued):

Poverty can have a significant impact on a student's ability to attend and succeed in school. Students from low-income households may face a variety of challenges such as lack of access to basic resources like food, and clothing, inadequate health care, and limited opportunities for additional academic support. These factors can make it difficult for students to stay engaged in school, and keep up with their studies, and ultimately lead to an increased risk of dropping out.

When comparing the average year-end scores across all subjects for all 5 students between 2022 and 2023, the first year of the scholarship programme, there was a notable increase. Their scores improved from 6.57 to 7.02 points. Furthermore, the average end-of-year class rank of the scholarship students saw a significant improvement, moving from rank 12 to rank 8.

### Professional Development for Educators:

Conducted monthly technical meetings for teachers and school directors, along with training for school support committees, aimed at elevating teaching standards across the board.

### Supplementary Education Classes:

Facilitated daily supplementary classes for two months, reaching over 350 children in 4 target schools. This initiative significantly reduced dropout rates and improved primary school completion rates.

A key element of TGF's Children's Education Programme is the enhancement of education quality through a focus on teaching excellence, enriched learning environments, and advanced digital resources. By establishing a solid framework for lead teachers and literacy coaches, TGF has enabled these educators to provide substantial support to teachers, school directors, and students alike. Central to their role, lead teachers are tasked with the development and management of internal standard assessments, along with ensuring that the curriculum across all subjects meets the criteria. Their efforts are critical in striving to significantly improve both the rate and quality of student promotions in our targeted areas.

Identifying and addressing the Khmer literacy challenges faced by students was central to our supplementary class project. Pre-assessments across 4 target schools pinpointed students lagging behind their expected grade-level literacy skills. Consequently, we enrolled 372 students of varying grades into two months-long, daily supplementary classes tailored to their specific literacy levels, irrespective of their ages.

The small class settings enabled teachers to provide personalized attention, identifying and addressing each student's learning gaps. The main goal was to accelerate learning, enabling these students to catch up and reintegrate into their standard classroom settings.

The supplementary classes have significantly improved literacy rates, with assessments showing progress in reading and writing skills among all students. While we aimed for all 372 students to reach their grade-level literacy standards, results indicate that all students have achieved much better results after supplementary classes, with ongoing support planned for those still catching up.

53% of students with initial weakness achieved the literacy level compared to their peers. The other part of the students improved their literacy level but additional support will be required.

This project was essential in addressing two critical areas of need: ensuring educational continuity for children at risk of dropping out and enhancing literacy skills to improve overall educational outcomes.

### Support for Early Childhood Education (ECE):

We've monitored and supported 5 ECE kindergartens in their journey to meet and exceed the Cambodian minimum standards for education. This initiative is crucial to laying a strong educational foundation from the earliest years.

## Trustees' annual report (continued)

### **Support for Early Childhood Education (ECE) (continued):**

The strategic approach to enhancing Early Childhood Education in remote rural villages has notably improved the accessibility and quality of pre-school education in the past. TGF enhances kindergarten education by improving teacher training, engaging the community, and upgrading the learning environment. The initiative not only prepares children for the transition to primary school but also aligns with the broader goal of ensuring that community kindergartens achieve sustainability through national support and standardized funding mechanisms.

### **Income Generation Programme**

#### Overview

TGF supports local communities to drive economic growth and sustainability. Our programme supports people to kick-start or grow their businesses, offering access to savings schemes and affordable credit and helping farmers through our formed Agricultural Cooperative to reduce the cost of farming inputs and boost profits from their produce and crops, with the added benefit of annual dividends for members. Moreover, our approach of Integrated Farmer Field Schools provides farmers with hands-on training in advanced agricultural practices, enhancing their skills and productivity.

#### Projects & Results

##### **Agricultural Training and Enhancement:**

We empowered 93 farmers with advanced techniques in poultry, fishery, and vegetable farming through Integrated Farmer Field Schools across six villages.

TGF's Integrated Farmer Field School (IFFS) brings together concepts and methods from agro-ecology, experimental education, and community development, as a group-based learning process. Overall, the IFFSs look to reinforce the understanding of farmers about the ecological processes that affect the production of their crops and animals, through conducting field learning exercises such as field observations, simple experiments, and group discussions. The knowledge gained from these activities enables participants to make their own locally-specific decisions about crop management practices.

TGF has developed an integrated course that connects various topics, aiming to enhance the efficiency and profitability of farming activities. The primary objective of IFFSs is to advance vegetable production and improve techniques for raising chickens and fish to generate extra income or support household needs and ensure food security.

Our IFFS project encompasses three core activities (chicken production, vegetable production, and fish production) for a 14-week training course. Topics covered are:

Chicken production (We provided materials such as nets, feed and water feeders, chickens, and roosters), general knowledge of chicken raising (chicken farming, teaching on breed choice, housing, feeding, health, and flock management), chicken house building (instructions for building a chicken coop), natural feed making (creating cost-effective, health-boosting chicken feed), vaccination and disease management (in conjunction with external trainers, we conduct sessions on disease management and vaccinations), vegetable production (providing materials such as vegetable seeds and a drip irrigation system), fast composting (we use Effective Micro-Organisms), seedling & soil preparation (we carefully pick high-quality seeds), vegetable bed preparation with fertilization application (we explain the importance of preparing the vegetable beds and how best to do it), natural pesticide making (we use homemade, eco-friendly pesticides), pest management and control (Disease, Insects, and Fungi), safe use of chemical pesticides (we teach the importance of how to handle and use chemical pesticides safely), fish production (training on fish rearing and different techniques on feed and raising), and plastic pond making (we provide material and all farmers create a fish pond together).

## Trustees' annual report (continued)

### **Agricultural Training and Enhancement (continued):**

Our Integrated Farmer Field Schools were crucial in empowering 93 farmers across six different villages with advanced techniques in poultry, fish raising, and vegetable farming. This initiative not only improved the agricultural productivity and sustainability of these farms but also increased the farmers' knowledge and confidence in implementing modern farming practices.

### **Support for Savings Groups:**

A crucial part of our Income Generation programme in 2023 was the ongoing support of 40 savings groups, with over 1800 families as members. This intervention facilitated the circulation of more than \$610,000 in annual loans within our communities.

The availability of these funds played a significant role in stimulating local economic growth, providing families and entrepreneurs with the financial means to invest in their businesses, improve their homes, and invest in their children's education.

In 2023, one of our primary goals within the Income Generation Programme has been to improve the monthly bookkeeping practices of our local savings groups. We have taken a notable step toward achieving this by initiating a digital bookkeeping pilot project for five of our 40 groups.

In a training session at our sub-office, we showcased how combining traditional bookkeeping with modern technology can improve financial management. Our team explained the use of familiar tools like Facebook and Telegram, emphasizing their secure usage and how they can better facilitate communication and organization within the groups. Additionally, we provided training on our custom mobile app designed to easily track monthly savings and loan transactions.

After putting the digital methods into practice during their monthly meetings, each group quickly became adept with the new system, growing comfortable with the technology.

The increasing ease and confidence with which the groups utilize the app with each meeting is a clear sign of their adaptability and the benefits of this technological shift.

### **Entrepreneurial Ventures and Support:**

Supported four new entrepreneurial ventures and continued support for 28 existing entrepreneurs, paving the way for the establishment of sustainable local businesses.

### **Agricultural Cooperative Development:**

Strengthened our cooperative of over 100 smallholder farmers, focusing on enhancing rice farming efficiencies, and improving loan and fertilizer trade practices.

### **Diversification in Agriculture:**

Supported two vegetable producer groups and four animal producer initiatives, involving a total of 25 families. This effort aimed to diversify home-based agriculture and animal husbandry, sustaining income sources.

### **Biogas Construction for Sustainable Energy:**

Constructed biogas units for 10 families, which not only facilitated access to low-cost, renewable energy but also contributed to reducing deforestation and lowering health risks such as lung cancer.

## **Trustees' annual report** (continued)

### **Reserve Policy**

TGF has raised enough unrestricted funds to enable operations to end 2023 with some funding for 2024 also secured. TGF remains a small Charity operation (2023 Budget is circa USD 330,000) with the flexibility to adjust budget spending where necessary depending on funding. The trustees and management continue to review expenditure and income on a monthly basis and will make adjustments if and when required.

### **Financial Review**

The financial performance is set out on page 14 and 15 of these financial statements. The surplus for the year is \$42,634 (2022 surplus: \$3,899). At 31 December 2023, the Trust had net current assets of \$428,155 (2022: \$385,521) represented by \$77,506 (2022: \$77,506) of designated funds, \$9,554 (2022: \$9,554) of restricted funds and \$341,095 (2022: \$298,461) of unrestricted funds. The Trustees consider the financial performance to be satisfactory.

### **Financial Control**

The trustees acknowledge responsibility for the company's system of internal financial control and believe the established systems including the computerization of the company's financial accounts are appropriate to the not-for-profit charitable organisation. No material losses or contingencies have arisen during the 12 months operations that would require disclosure by the trustees.

At the time of approving these accounts it is the intention of the directors to continue to support the company, the funds raised being sufficient to ensure the company has adequate resources to continue its current not-for-profit activities and the directors have adopted a going concern basis in preparing the accounts.

It is the view of the directors that the accounts presented represent a true and fair view of the state of affairs of the company for the 12 months to 31st December 2023. Suitable accounting policies have been established and applied consistently and disclosed with reasonable accuracy the financial position of the company.

## Trustees' annual report (continued)

### Approval of the accounts

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and are signed on behalf of the Board by:

  
Peter Wild – 2024-03-25, 10:40:33 UTC

**Peter Wild**  
Trustee

25 March 2024

## Independent examiner's report to the Trustees of the Temple Garden Foundation

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 14 to 25.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2019. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- State whether particular matters have come to my attention.

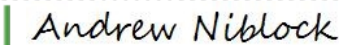
### Basis of independent examiner's report

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 the 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 statement below.

### Independent examiner's statement

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

  
Andrew Niblock - 2024-03-25, 09:52:29 UTC

**Andrew Niblock CA** (*Independent Examiner*)  
**Partner**  
**For and on behalf of Henderson Loggie LLP**  
11-15 Thistle Street,  
Edinburgh  
EH2 1DF

25 March 2024

**Statement of financial activities (incorporating income and expenditure account)**  
*for the year ended 31 December 2023*

|                                      |    | Designated<br>2023<br>\$ | Unrestricted<br>2023<br>\$ | Restricted<br>2023<br>\$ | Total<br>funds<br>2023<br>\$ | Designated<br>2022<br>\$ | Unrestricted<br>2022<br>\$ | Restricted<br>2022<br>\$ | Total<br>funds<br>2022<br>\$ |
|--------------------------------------|----|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Income from:</b>                  |    |                          |                            |                          |                              |                          |                            |                          |                              |
| Donations and legacies               | 3  | -                        | 273,982                    | 28,246                   | 302,228                      | -                        | 50,962                     | 34,356                   | 85,318                       |
| Activities for generating funds      | 4  | -                        | 45,375                     | -                        | 45,375                       | -                        | 234,151                    | -                        | 234,151                      |
| Income from investments              | 5  | -                        | 5,165                      | -                        | 5,165                        | -                        | 102                        | -                        | 102                          |
| Other income                         | 6  | -                        | 4,376                      | -                        | 4,376                        | -                        | 3,822                      | -                        | 3,822                        |
| <b>Total income</b>                  |    |                          | <b>328,898</b>             | <b>28,246</b>            | <b>357,144</b>               | <b>-</b>                 | <b>289,037</b>             | <b>34,356</b>            | <b>323,393</b>               |
| <b>Expenditure on:</b>               |    |                          |                            |                          |                              |                          |                            |                          |                              |
| Expenditure on charitable activities | 7  |                          |                            |                          |                              |                          |                            |                          |                              |
| Water and Sanitation Programme       |    | -                        | -                          | (59,798)                 | (59,798)                     | -                        | -                          | (53,908)                 | (53,908)                     |
| Income Generation Programme          |    | -                        | -                          | (73,335)                 | (73,335)                     | -                        | -                          | (67,848)                 | (67,848)                     |
| Children's Education Programme       |    | -                        | -                          | (99,525)                 | (99,525)                     | -                        | -                          | (86,261)                 | (86,261)                     |
| Health Programme                     |    | -                        | -                          | -                        | -                            | -                        | -                          | (6,650)                  | (6,650)                      |
| Field Support                        |    | -                        | (81,852)                   | -                        | (81,852)                     | -                        | (104,827)                  | -                        | (104,827)                    |
| <b>Total expenditure</b>             |    | <b>-</b>                 | <b>(81,852)</b>            | <b>(232,658)</b>         | <b>(314,510)</b>             | <b>-</b>                 | <b>(104,827)</b>           | <b>(214,667)</b>         | <b>(319,494)</b>             |
| <b>Net income/(expenditure)</b>      |    | <b>-</b>                 | <b>247,046</b>             | <b>(204,412)</b>         | <b>42,634</b>                | <b>-</b>                 | <b>184,210</b>             | <b>(180,311)</b>         | <b>3,899</b>                 |
| <b>Transfers between funds</b>       | 14 | <b>-</b>                 | <b>(204,412)</b>           | <b>204,412</b>           | <b>-</b>                     | <b>-</b>                 | <b>(115,292)</b>           | <b>115,292</b>           | <b>-</b>                     |
| <b>Net movement in funds</b>         |    | <b>-</b>                 | <b>42,634</b>              | <b>-</b>                 | <b>42,634</b>                | <b>-</b>                 | <b>68,918</b>              | <b>(65,019)</b>          | <b>3,899</b>                 |
| <b>Total funds brought forward</b>   |    | <b>77,506</b>            | <b>298,461</b>             | <b>9,554</b>             | <b>385,521</b>               | <b>77,506</b>            | <b>229,543</b>             | <b>74,573</b>            | <b>381,622</b>               |
| <b>Total funds carried forward</b>   |    | <b>77,506</b>            | <b>341,095</b>             | <b>9,554</b>             | <b>428,155</b>               | <b>77,506</b>            | <b>298,461</b>             | <b>9,554</b>             | <b>385,521</b>               |

**Balance sheet**  
*at 31 December 2023*

|  | <i>Notes</i> | <b>Designated<br/>2023<br/>\$</b> | <b>Unrestricted<br/>2023<br/>\$</b> | <b>Restricted<br/>2023<br/>\$</b> | <b>Total<br/>funds<br/>2023<br/>\$</b> | <b>Designated<br/>2022<br/>\$</b> | <b>Unrestricted<br/>2022<br/>\$</b> | <b>Restricted<br/>2022<br/>\$</b> | <b>Total<br/>funds<br/>2022<br/>\$</b> |
|--|--------------|-----------------------------------|-------------------------------------|-----------------------------------|--|-----------------------------------|-------------------------------------|-----------------------------------|--|
| <b>Fixed assets</b>                            |              |                                   |                                     |                                   |  |                                   |                                     |                                   |  |
| Tangible assets                                | 10           | -                                 | 15,380                              | -                                 | 15,380                                 | -                                 | 2,007                               | -                                 | 2,007                                  |
| <b>Current assets</b>                          |              |                                   |                                     |                                   |  |                                   |                                     |                                   |  |
| Stock  |              | -                                 | -                                   | 401                               | 401                                    | -                                 | -                                   | 4,669                             | 4,669                                  |
| Debtors  | 11           | -                                 | 16,094                              | -                                 | 16,094                                 | -                                 | 27,562                              | -                                 | 27,562                                 |
| Cash at bank and in hand                       |              | 77,506                            | 322,013                             | 9,153                             | 408,672                                | 77,506                            | 280,105                             | 4,885                             | 362,496                                |
|  |              | <u>77,506</u>                     | <u>338,107</u>                      | <u>9,554</u>                      | <u>425,167</u>                         | <u>77,506</u>                     | <u>307,667</u>                      | <u>9,554</u>                      | <u>394,727</u>                         |
| <b>Current liabilities</b>                     |              |                                   |                                     |                                   |  |                                   |                                     |                                   |  |
| Creditors: amounts falling due within one year | 12           | -                                 | (12,392)                            | -                                 | (12,392)                               | -                                 | (11,213)                            | -                                 | (11,213)                               |
|  |              | <u>77,506</u>                     | <u>325,715</u>                      | <u>9,554</u>                      | <u>412,775</u>                         | <u>77,506</u>                     | <u>296,454</u>                      | <u>9,554</u>                      | <u>383,514</u>                         |
| <b>Net current assets</b>                      |              |                                   |                                     |                                   |  |                                   |                                     |                                   |  |
|  |              | <u>77,506</u>                     | <u>325,715</u>                      | <u>9,554</u>                      | <u>412,775</u>                         | <u>77,506</u>                     | <u>296,454</u>                      | <u>9,554</u>                      | <u>383,514</u>                         |
| <b>Total assets less current liabilities</b>   |              | <u>77,506</u>                     | <u>341,095</u>                      | <u>9,554</u>                      | <u>428,155</u>                         | <u>77,506</u>                     | <u>298,461</u>                      | <u>9,554</u>                      | <u>385,521</u>                         |
| <b>Net assets</b>                              |              | <u>77,506</u>                     | <u>341,095</u>                      | <u>9,554</u>                      | <u>428,155</u>                         | <u>77,506</u>                     | <u>298,461</u>                      | <u>9,554</u>                      | <u>385,521</u>                         |
| <b>Funds of the charity</b>                    | 13, 14       |                                   |                                     |                                   |  |                                   |                                     |                                   |  |
| Designated funds                               |              |                                   |                                     |                                   | 77,506                                 |                                   |                                     |                                   | 77,506                                 |
| Unrestricted funds                             |              |                                   |                                     |                                   | 341,095                                |                                   |                                     |                                   | 298,461                                |
| Restricted funds                               |              |                                   |                                     |                                   | 9,554                                  |                                   |                                     |                                   | 9,554                                  |
|  |              |                                   |                                     |                                   | <u>428,155</u>                         |                                   |                                     |                                   | <u>385,521</u>                         |
| <b>Total charity funds</b>                     |              |                                   |                                     |                                   | <u>428,155</u>                         |                                   |                                     |                                   | <u>385,521</u>                         |

**Balance sheet** *(continued)*  
**at 31 December 2023**

The charitable company is entitled to exemption from audit under the provisions of section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 396 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 25 March 2024 and signed on its behalf by:

  
Peter Wild - 2024-03-25, 10:40:33 UTC

**Peter Wild**  
*Trustee*

**Registered company number: 06613231**

## Notes to the financial statements

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the company's financial statements.

#### **Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost accounting rules and in accordance with applicable accounting standards. The charity is a public benefit entity. The accounts comply with the Statement of Recommended Practice (SORP) FRS102: Accounting and Reporting by Charities (revised 2018) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The accounts comprise two primary financial statements, the Statement of Financial Activities (incorporating the income and expenditure) and the Balance Sheet. Temple Garden Foundation meets the definition of a public benefit entity under FRS102.

#### **Going concern**

These accounts have been prepared on the going concern basis which assumes that the charity will continue its operations. There are no material uncertainties that exist or material changes in the way the charity operates and having considered the effects of the current COVID-19 pandemic, the Directors consider it appropriate to prepare accounts on a going concern basis.

#### **Foreign Currency**

The charity operates primarily in Cambodia, a country in which the operational currency is US Dollars. The financial statements have therefore been presented in this operation currency.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. There is a de-minimus level of \$200 below which assets are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                   |
|---------------------|-------------------|
| Computer equipment  | 33% straight line |
| Office equipment    | 33% straight line |
| Plant and machinery | 33% straight line |
| Vehicles            | 33% straight line |

## Notes to the financial statements *(continued)*

### 1 Accounting policies *(continued)*

#### **Stock**

Stock consists of items purchased for use on the various projects undertaken by the charity. Stock items are held at cost and are released to the Statement of Financial Activities as they are used.

#### **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Cash flow statement**

The company is exempt from the requirement to prepare a cash flow statement on the grounds that it is a small entity.

#### **Fund accounting**

If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Net incoming resources

|  | 2023  | 2022  |
|--|-------|-------|
| Net incoming resources are stated after charging | \$    | \$    |
| Depreciation – Owned assets                      | 4,379 | 1,439 |
| Independent examiner's fee                       | 4,059 | 3,553 |
|  | 4,438 | 4,992 |

**Notes to the financial statements** *(continued)*

| 3 | Voluntary income                | Designated      | Unrestricted          | Restricted           | Total                 | Designated      | Unrestricted          | Restricted           | Total                 |
|---|---------------------------------|-----------------|-----------------------|----------------------|-----------------------|-----------------|-----------------------|----------------------|-----------------------|
|   |                                 | 2023            | 2023                  | 2023                 | 2023                  | 2022            | 2022                  | 2022                 | 2022                  |
|   |                                 | \$              | \$                    | \$                   | \$                    | \$              | \$                    | \$                   | \$                    |
|   | Sofina                          | -               | 159,990               | -                    | 159,990               | -               | -                     | 15,000               | 15,000                |
|   | Siam Commercial Bank            | -               | 10,000                | -                    | 10,000                | -               | -                     | -                    | -                     |
|   | Scanpro                         | -               | -                     | -                    | -                     | -               | -                     | -                    | -                     |
|   | Goldman Sach                    | -               | 23,320                | -                    | 23,320                | -               | -                     | -                    | -                     |
|   | UWC                             | -               | -                     | 17,581               | 17,581                | -               | -                     | 15,943               | 15,943                |
|   | Individual donors               | -               | 80,672                | -                    | 80,672                | -               | 50,962                | -                    | 50,962                |
|   | Villager income                 | -               | -                     | 685                  | 685                   | -               | -                     | 3,413                | 3,413                 |
|   | Other                           | -               | -                     | 9,980                | 9,980                 | -               | -                     | -                    | -                     |
|   |                                 | <u>-</u>        | <u>273,982</u>        | <u>28,246</u>        | <u>302,228</u>        | <u>-</u>        | <u>50,962</u>         | <u>34,356</u>        | <u>85,318</u>         |
|   |                                 | <u><u>-</u></u> | <u><u>273,982</u></u> | <u><u>28,246</u></u> | <u><u>302,228</u></u> | <u><u>-</u></u> | <u><u>50,962</u></u>  | <u><u>34,356</u></u> | <u><u>85,318</u></u>  |
| 4 | Activities for generating funds | Designated      | Unrestricted          | Restricted           | Total                 | Designated      | Unrestricted          | Restricted           | Total                 |
|   |                                 | 2023            | 2023                  | 2023                 | 2023                  | 2022            | 2022                  | 2022                 | 2022                  |
|   |                                 | \$              | \$                    | \$                   | \$                    | \$              | \$                    | \$                   | \$                    |
|   | Fundraising event               | -               | 45,375                | -                    | 45,375                | -               | 234,151               | -                    | 234,151               |
|   |                                 | <u>-</u>        | <u>45,375</u>         | <u>-</u>             | <u>45,375</u>         | <u>-</u>        | <u>234,151</u>        | <u>-</u>             | <u>234,151</u>        |
|   |                                 | <u><u>-</u></u> | <u><u>45,375</u></u>  | <u><u>-</u></u>      | <u><u>45,375</u></u>  | <u><u>-</u></u> | <u><u>234,151</u></u> | <u><u>-</u></u>      | <u><u>234,151</u></u> |
| 5 | Investment income               | Designated      | Unrestricted          | Restricted           | Total                 | Designated      | Unrestricted          | Restricted           | Total                 |
|   |                                 | 2023            | 2023                  | 2023                 | 2023                  | 2022            | 2022                  | 2022                 | 2022                  |
|   |                                 | \$              | \$                    | \$                   | \$                    | \$              | \$                    | \$                   | \$                    |
|   | Bank interest                   | -               | 5,165                 | -                    | 5,165                 | -               | 102                   | -                    | 102                   |
|   |                                 | <u>-</u>        | <u>5,165</u>          | <u>-</u>             | <u>5,165</u>          | <u>-</u>        | <u>102</u>            | <u>-</u>             | <u>102</u>            |
|   |                                 | <u><u>-</u></u> | <u><u>5,165</u></u>   | <u><u>-</u></u>      | <u><u>5,165</u></u>   | <u><u>-</u></u> | <u><u>102</u></u>     | <u><u>-</u></u>      | <u><u>102</u></u>     |

## Notes to the financial statements *(continued)*

| 6 | Other income                | Designated | Unrestricted  | Restricted                     | Total                       | Designated                     | Unrestricted     | Restricted | Total |
|---|-----------------------------|------------|---------------|--------------------------------|-----------------------------|--------------------------------|------------------|------------|-------|
|   |                             | 2023       | 2023          | 2023                           | 2023                        | 2022                           | 2022             | 2022       | 2022  |
|   |                             | \$         | \$            | \$                             | \$                          | \$                             | \$               | \$         | \$    |
|   | Telephone card income       | -          | 1,325         | -                              | 1,325                       | -                              | 42               | -          | 42    |
|   | Profit on sale of asset     | -          | 3,051         | -                              | 3,051                       | -                              | 3,780            | -          | 3,780 |
|   |                             | -          | 4,376         | -                              | 4,376                       | -                              | 3,822            | -          | 3,822 |
|   |                             | -          | 4,376         | -                              | 4,376                       | -                              | 3,822            | -          | 3,822 |
| 7 | Charitable activities       |            |               |                                |                             |                                |                  |            |       |
|   |                             |            | Field Support | Water and Sanitation Programme | Income Generation Programme | Children's Education Programme | Health Programme | Total      |       |
|   |                             |            | 2023          | 2023                           | 2023                        | 2023                           | 2023             | 2023       |       |
|   |                             |            | \$            | \$                             | \$                          | \$                             | \$               | \$         |       |
|   | Salary costs (note 9)       |            | 52,696        | 33,987                         | 33,705                      | 32,338                         | -                | 152,726    |       |
|   | Project materials           |            | -             | 14,767                         | 28,458                      | 55,773                         | -                | 98,998     |       |
|   | Insurance                   |            | 70            | 32                             | 32                          | 32                             | -                | 166        |       |
|   | Motor expenses              |            | -             | 3,604                          | 3,603                       | 3,604                          | -                | 10,811     |       |
|   | Telephone costs             |            | 502           | 440                            | 440                         | 440                            | -                | 1,822      |       |
|   | Postage and stationery      |            | 92            | 17                             | 17                          | 26                             | -                | 152        |       |
|   | Travel                      |            | 299           | 199                            | 131                         | 217                            | -                | 846        |       |
|   | Sundry                      |            | 4,206         | 3,313                          | 3,320                       | 3,046                          | -                | 13,885     |       |
|   | Depreciation                |            | 761           | 1,206                          | 1,206                       | 1,206                          | -                | 4,379      |       |
|   | Training                    |            | 282           | 94                             | 288                         | 724                            | -                | 1,388      |       |
|   | Office costs                |            | 7,499         | 2,139                          | 2,135                       | 2,119                          | -                | 13,892     |       |
|   | Bank charges                |            | 4,220         | -                              | -                           | -                              | -                | 4,220      |       |
|   | Exchange loss               |            | (1,293)       | -                              | -                           | -                              | -                | (1,293)    |       |
|   | <b>Governance costs</b>     |            |               |                                |                             |                                |                  |            |       |
|   | Legal and professional fees |            | 8,459         | -                              | -                           | -                              | -                | 8,459      |       |
|   | Independent examiner's fee  |            | 4,059         | -                              | -                           | -                              | -                | 4,059      |       |
|   |                             |            | 81,852        | 59,798                         | 73,335                      | 99,525                         | -                | 314,510    |       |
|   |                             |            | 81,852        | 59,798                         | 73,335                      | 99,525                         | -                | 314,510    |       |

## Notes to the financial statements *(continued)*

### 7 Charitable activities *(continued)*

|                             | Field<br>Support<br>2022<br>\$ | Water and<br>Sanitation<br>Programme<br>2022<br>\$ | Income<br>Generation<br>Programme<br>2022<br>\$ | Children's<br>Education<br>Programme<br>2022<br>\$ | Health<br>Programme<br>2022<br>\$ | Total<br>2022<br>\$ |
|-----------------------------|--------------------------------|--|---|--|-----------------------------------|---------------------|
| Salary costs (note 9)       | 56,592                         | 31,909   | 34,026  | 32,073   | 5,782                             | 160,382             |
| Project materials           | -                              | 10,967   | 22,708  | 43,292   | -                                 | 76,967              |
| Insurance                   | 70                             | 32   | 32  | 32   | -                                 | 166                 |
| Motor expenses              | 190                            | 4,041  | 4,045   | 4,042  | 270                               | 12,588              |
| Telephone costs             | 510                            | 448  | 459   | 449  | 34                                | 1,900               |
| Postage and stationery      | 63                             | 68   | 44  | 29   | 8                                 | 212                 |
| Travel                      | 460                            | 150  | 150   | 156  | -                                 | 916                 |
| Sundry                      | 5,554                          | 3,316  | 3,435   | 3,241  | 297                               | 15,843              |
| Depreciation                | 719                            | 228  | 228   | 228  | 36                                | 1,439               |
| Training                    | 80                             | 26   | 27  | 27   | -                                 | 160                 |
| Office costs                | 5,245                          | 2,723  | 2,694   | 2,692  | 223                               | 13,578              |
| Bank charges                | 6,138                          | -  | -   | -  | -                                 | 6,138               |
| Exchange loss               | 24,853                         | -  | -   | -  | -                                 | 24,853              |
| <b>Governance costs</b>     |                                |  |   |  |                                   |                     |
| Legal and professional fees | 800                            | -  | -   | -  | -                                 | 800                 |
| Independent examiner's fee  | 3,553                          | -  | -   | -  | -                                 | 3,553               |
|                             | <u>104,827</u>                 | <u>53,908</u>                                      | <u>67,848</u>                                   | <u>86,261</u>                                      | <u>6,650</u>                      | <u>319,494</u>      |

## Notes to the financial statements *(continued)*

### 8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2023 (2022: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2023 (2022: 0 trustees - \$Nil).

### 9 Staff costs

|                    | 2023<br>\$ | 2022<br>\$ |
|--------------------|------------|------------|
| Wages and salaries | 152,726    | 160,382    |
|                    | 152,726    | 160,382    |

No employee received remuneration in excess of \$76,440 (£60,000). The average number of employees during the year was 13 (2022: 14).

Compensation paid to key management personnel was \$.43,033 (2022; \$53,091).

### 10 Tangible fixed assets

|                       | Computer<br>equipment<br>\$ | Office<br>equipment<br>\$ | Vehicles<br>\$ | Total<br>\$ |
|-----------------------|-----------------------------|---------------------------|----------------|-------------|
| <b>Cost</b>           |                             |                           |                |             |
| At 1 January 2023     | 8,709                       | 2,485                     | 15,416         | 26,610      |
| Additions             | 600                         | -                         | 17,152         | 17,752      |
| Disposals             | (4,029)                     | -                         | -              | (4,029)     |
|                       | 5,280                       | 2,485                     | 32,568         | 40,333      |
| At 31 December 2023   | 5,280                       | 2,485                     | 32,568         | 40,333      |
| <b>Depreciation</b>   |                             |                           |                |             |
| At 1 January 2023     | (7,536)                     | (1,651)                   | (15,416)       | (24,603)    |
| Charge for year       | (1,183)                     | (337)                     | (2,859)        | (4,379)     |
| Disposals             | 4,029                       | -                         | -              | 4,029       |
|                       | (4,690)                     | (1,988)                   | (18,275)       | (24,953)    |
| At 31 December 2023   | (4,690)                     | (1,988)                   | (18,275)       | (24,953)    |
| <b>Net book value</b> |                             |                           |                |             |
| At 31 December 2023   | 590                         | 497                       | 14,293         | 15,380      |
| At 31 December 2022   | 1,173                       | 834                       | -              | 2,007       |

**Notes to the financial statements** *(continued)*

**11 Debtors**

|                                | 2023   | 2022   |
|--------------------------------|--------|--------|
|                                | \$     | \$     |
| Other debtors                  | 15,888 | 10,257 |
| Prepayments and accrued income | 206    | 17,305 |
|                                | 16,094 | 27,562 |
|                                | 16,094 | 27,562 |

**12 Creditors: Amounts falling due within one year**

|                              | 2023   | 2022   |
|------------------------------|--------|--------|
|                              | \$     | \$     |
| Other creditors              | 7,867  | 6,079  |
| Accruals and deferred income | 4,525  | 5,134  |
|                              | 12,392 | 11,213 |
|                              | 12,392 | 11,213 |

**13 Analysis of net assets**

|                                  | Fixed assets  | Current assets | Current liabilities | Net funds      |
|----------------------------------|---------------|----------------|---------------------|----------------|
| 2023                             | \$            | \$             | \$                  | \$             |
| <b><i>Designated funds</i></b>   |               |                |                     |                |
| Future funding                   | -             | 77,506         | -                   | 77,506         |
| <b><i>Unrestricted funds</i></b> |               |                |                     |                |
| Field Support                    | 15,380        | 338,107        | (12,392)            | 341,095        |
| <b><i>Restricted funds</i></b>   |               |                |                     |                |
| Health Programme                 | -             | 9,554          | -                   | 9,554          |
| <b>Total funds</b>               | <b>15,380</b> | <b>425,167</b> | <b>(12,392)</b>     | <b>428,155</b> |
|                                  | 15,380        | 425,167        | (12,392)            | 428,155        |
| <br>                             |               |                |                     |                |
| 2022                             | Fixed assets  | Current assets | Current liabilities | Net funds      |
|                                  | \$            | \$             | \$                  | \$             |
| <b><i>Designated funds</i></b>   |               |                |                     |                |
| Future funding                   | -             | 77,506         | -                   | 77,506         |
| <b><i>Unrestricted funds</i></b> |               |                |                     |                |
| Field Support                    | 2,007         | 307,667        | (11,213)            | 298,461        |
| <b><i>Restricted funds</i></b>   |               |                |                     |                |
| Health Programme                 | -             | 9,554          | -                   | 9,554          |
| <b>Total funds</b>               | <b>2,007</b>  | <b>394,727</b> | <b>(11,213)</b>     | <b>385,521</b> |
|                                  | 2,007         | 394,727        | (11,213)            | 385,521        |

## Notes to the financial statements *(continued)*

| 14 Movement in funds           | Balance at<br>1 Jan 23 | Incoming<br>resources | Resources<br>expended | Transfers<br>between<br>funds | Balance at<br>31 Dec 23 |
|--------------------------------|------------------------|-----------------------|-----------------------|-------------------------------|-------------------------|
| 2023                           | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>        |                        |                       |                       |                               |                         |
| Future funding                 | 77,506                 | -                     | -                     | -                             | 77,506                  |
| <b>Unrestricted funds</b>      |                        |                       |                       |                               |                         |
| Field Support                  | 298,461                | 328,898               | (81,852)              | (204,412)                     | 341,095                 |
| <b>Restricted funds</b>        |                        |                       |                       |                               |                         |
| Water and Sanitation Programme | -                      | 5,255                 | (59,798)              | 54,543                        | -                       |
| Children's Education Programme | -                      | 22,991                | (99,525)              | 76,534                        | -                       |
| Income Generation Programme    | -                      | -                     | (73,335)              | 73,335                        | -                       |
| Health Programme               | 9,554                  | -                     | -                     | -                             | 9,554                   |
|                                | 9,554                  | 28,246                | (232,658)             | 204,412                       | 9,554                   |
| <b>Total funds</b>             | <b>385,521</b>         | <b>357,144</b>        | <b>(314,510)</b>      | <b>-</b>                      | <b>428,155</b>          |
| <b>2022</b>                    |                        |                       |                       |                               |                         |
|                                | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>        |                        |                       |                       |                               |                         |
| Future funding                 | 77,506                 | -                     | -                     | -                             | 77,506                  |
| <b>Unrestricted funds</b>      |                        |                       |                       |                               |                         |
| Field Support                  | 229,543                | 289,037               | (104,827)             | (115,292)                     | 298,461                 |
| <b>Restricted funds</b>        |                        |                       |                       |                               |                         |
| Water and Sanitation Programme | -                      | 17,976                | (53,908)              | 35,932                        | -                       |
| Children's Education Programme | 49,410                 | 15,000                | (86,261)              | 21,851                        | -                       |
| Income Generation Programme    | 8,959                  | 1,380                 | (67,848)              | 57,509                        | -                       |
| Health Programme               | 16,204                 | -                     | (6,650)               | -                             | 9,554                   |
|                                | 74,573                 | 34,356                | (214,667)             | 115,292                       | 9,554                   |
| <b>Total funds</b>             | <b>381,662</b>         | <b>323,393</b>        | <b>(319,484)</b>      | <b>-</b>                      | <b>385,521</b>          |

### Restricted funds

#### **Children's Education Programme**

Funded in 2023 by UWC, the programme aims to improve the reach and quality of primary and secondary school education in target areas.

## Notes to the financial statements *(continued)*

### 14 Movement in funds *(continued)*

#### Restricted funds *(continued)*

##### Designated future funds

The fund was set up to build up one year's funding requirements and this will be achieved by designating unrestricted donations when deemed appropriate by Trustees.

##### Transfers between funds

During the year a transfer of \$204,412 has been made from unrestricted funds to the Water and Sanitation programme of \$54,543, to the Children's Education Programme of \$76,534 and to the Income Generation Programme of \$73,335, to meet the deficits arising on the funds at the year end.

| 15 Financial Instruments  | 2023              | 2022              |
|---|-------------------|-------------------|
|   | \$                | \$                |
| <b>Carrying amount of financial assets</b>                      |                   |                   |
| Financial assets measured at fair value through profit and loss | <b>15,888</b>     | 10,257            |
|   | <u>          </u> | <u>          </u> |

Financial assets that are debt instruments measured at fair value comprise of other debtors.

Financial liabilities measured at amortised cost comprise of accruals and other creditors.

### 16 Trustee donations

The total amount donated to the Foundation during the year by trustees was \$13,654 (2022: \$10,130).

### 17 Ultimate controlling party

The charitable company is constituted by its Memorandum and Articles of Association and is controlled by the elected trustees.



## Certificate Summary

ENVELOPE SUBJECT: Accounts for approval  
DOCUMENT: Temple 2023 Final accounts.pdf  
DOCUMENT ORIGINATOR: Keri Ritchie (keri.ritchie@hlca.co.uk)

CERTIFICATE STATUS: Completed  
DELIVERED: Mar 25, 2024 9:47 AM UTC  
DOCUMENT PAGES: 25 CERTIFICATE PAGES: 1 TOTAL ENVELOPE PAGES: 26

ENVELOPE ID: 3f0cf317-5e8c-4db0-a33e-5779b6e3187d  
DOCUMENT ID: 85879a18-a4e1-45a5-a245-6a47af00b593  
ORIGINATOR IP ADDRESS: 86.1.82.89

COMPLETED SIGNATORIES: 2 / 2  
COMPLETED IN PLACE SIGNATURES: 3 / 3  
COMPLETED IN PLACE INITIALS: 0 / 0  
CARBON COPY RECIPIENTS: 0

## Signatures

## Timeline

E-SIGNED BY: Peter Wild (peter@tgfcambodia.com)  
SECURITY LEVEL: Secure Email (Authenticated)  
E-SIGNATURE ID: 6c0eef14-36ff-405c-9db2-29511ab59929

SENT: Mar 25, 2024 9:47 AM UTC  
VIEWED: Mar 25, 2024 10:39 AM UTC  
SIGNED: Mar 25, 2024 10:40 AM UTC  
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PRINT NAME: Peter Wild EMAIL: peter@tgfcambodia.com

E-SIGNED BY: Andrew Niblock (andy.niblock@hlca.co.uk)  
SECURITY LEVEL: Secure Email (Authenticated)  
E-SIGNATURE ID: 75b93e5f-6ee8-4f1f-91d3-dd83924e8dd0

SENT: Mar 25, 2024 9:47 AM UTC  
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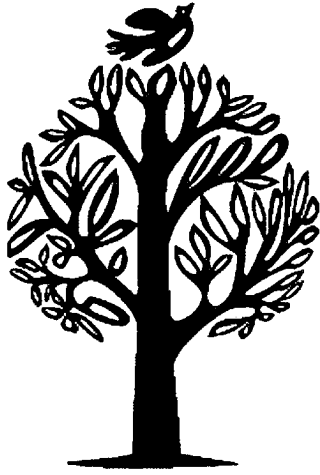
**TEMPLE GARDEN FOUNDATION**

England & Wales - Charity number 1124767

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# Accounts

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# TGF

Temple  
Garden  
Foundation

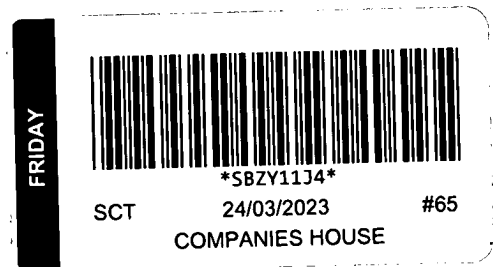
## អង្គការសួនមូលនិធិ

Trustees' annual report and  
unaudited financial statements

Registered company number: 06613231

Registered charity number: 1124767

31 December 2022



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## Reference and administrative details

**Trustees** Ms C E Marson (resigned 9 December 2022)  
Mr B Levitt  
Ms S Mckaige  
Ms S Sen (resigned 1 May 2022)  
Mr A Ferguson  
Mr P Wild  
Mr R Biro  
Ms F Enderlin  
Mr M Ferguson

**Country Director** Mr B Seewald

**Finance Manager** Ms M Sun

**Independent examiner** Andrew Niblock  
Henderson Loggie LLP  
11-15 Thistle Street  
Edinburgh  
EH2 1DF

**Registered office** 4 Egerton Gardens  
Flat 2 Egerton Gardens,  
London  
England  
SW3 2BS

**Registered company number** 06613231 (England and Wales)

**Registered charity number** 1124767



## Trustees' annual report

### Trustees' report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in March 2005.

### Structure, governance and management

#### *Governing document*

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

#### *Appointment and training of trustees*

Trustees are elected by the Board of Trustees and are appointed on the basis of the skills and the experiences they can bring to the charity. On induction, new Trustees receive a copy of the charity's Memorandum and Articles of Association and are given a detailed description of the charity's mission and work. All current trustees are very familiar with Cambodia and the specific district in which Temple Garden Foundation operates.

#### *Risk management*

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk management is discussed at quarterly Trustee meetings to ensure controls are in place to mitigate the potential risks faced by the charity.

### Objectives and activities

#### *Objectives and aims*

The objects of the Charity are the relief of poverty, the relief of sickness and the protection of health, in particular by making grants to support projects to deliver the following essential services to disadvantaged communities in rural Cambodia and elsewhere in Asia:

- (a) Clean water supplies;
- (b) Hygienic sewage systems;
- (c) Healthcare services;
- (d) Education;
- (e) Electricity, gas and other essential supplies; and
- (f) Business development.

Founded in 2008, Temple Garden Foundation (TGF) works in partnership with local rural communities in Cambodia. It has on-the-ground operations in Chi Kraeng District, Siem Reap Province. TGF aims to be a catalyst for sustainable development and intends to accomplish this with carefully selected projects designed to maximise community participation and minimise external support over time. TGF selects projects where livelihoods can be improved significantly through simple community initiatives.

At its core, TGF's community development programme focuses on the empowerment of the community. Villagers have plenty of capacity to assist in the improvement of their own lives and, for this reason, all major decisions on projects are in consultation with them. Villagers are challenged to contribute resources as a community to every project that they benefit from, be it labour, money, materials or time.

TGF distinguishes itself from the start by asking villagers to help us understand their community, and focuses on hidden resources already present in the communities. TGF tries to change the typical pattern of dependence by villagers on NGOs and government for support.

## Trustees' annual report (continued)

### Summary of the main activities undertaken for the public benefit in relation to these objectives

In 2022 TGF worked in 61 villages across six communes in Chi Kraeng district. The total number of beneficiaries of TGF activities in these target villages is difficult to count due to beneficiaries often participating in more than one programme or project. To avoid double counting we have not included total numbers of beneficiaries but, in the result detail below, we report the number of villagers benefiting by project. It is reasonable to say that TGF work has a significant effect on impact on nearly the entire population of each village.

### Water And Sanitation Programme

#### Overview

TGF works with local communities and local government to determine water and sanitation needs in target communities. The projects identified, then incorporate local labour and supported by the village leadership during implementation so the villagers have as much ownership over the process as possible.

#### Projects & Results

**Community WASH monitoring** - Periodic assessments of water sanitation and hygiene environment in target villages to understand and identify gaps in sanitation and hygiene practices and areas with limited water sources.

- An assessment of 700 sample households from 12 villages across five communes conducted in December 2022 showed that 98% and 92% of students in our target area have access to water in their school for a school year around.

**Well drilling** - Development and implementation of low-cost community managed well drilling rig with local drilling team to supply affordable shared bore wells subsidised by private well installations.

- A total of 10 private wells were completed.
- A further 10 wells were attempted and either failed due to difficulties in drilling from the local geology or were completed but did not produce sufficient volumes of water.
- Beneficiaries contributed a total of \$1,200 USD for well installations.

**School WASH** - Supporting primary schools to plan, manage and install sustainable water, improved sanitation and hygiene facilities furthering educational programs in WASH and improving school environments.

- One school benefited from the installation of WASH infrastructure with the construction of a rainwater harvesting storage and micropore water filtration systems to provide sustainable clean water access.
- TGF also installed handwashing stations with running water for group handwashing activities, renovated the toilet in the target school.
- 1 staff was trained as sanitation and hygiene monitors with responsibility of maintaining the WASH systems and monitoring student use.
- WASH in schools project benefited 284 children and 9 teachers from 1 school.



## Trustees' annual report (continued)

**Community Piped Water Supply** - A piped water supply project was implemented in 2021 to provide households with clean, safe water piped directly to their homes. In 2022 the project was monitored, upgraded and expanded to more households to provide pressurised home water supply.

- 12 new, additional households with 52 direct beneficiaries were connected to the existing system in 2022.
- Beneficiaries contributed \$25 per household to cover connection to the system and ongoing maintenance which will be overseen by the oversight committee.
- One management committee was formed and 5 operators were trained in 5 sessions on operations and financial management in 2022
- A piped water user survey was evaluated and showed that the piped water system is supporting the households with water access through the dry season. The water is mainly used for cooking, laundry and bathroom and saves time, labour and make daily life more convenient by saving time and its easy usage
- For 2023 it is planned to prepare up to two "model households" and connecting piped water in different areas of the household to show the daily effect of having tapped water in different areas of the living area accessible.

## Children's Education Programme

### Overview

TGF works with local communities, students, parents, teachers, administrators and the Chi Kraeng District Department of Education to improve the reach of primary and secondary school education and to improve the quality of that education in target areas.

### Projects & Results

**Early Childhood Education** - Community based education for children aged 3-5 in remote villages without access to government run kindergarten classes at public school.

- 5 community kindergarten classes were run in 5 villages with 143 students.
- 3 committee meetings with 41 participants and 2 parents' meetings with 81 participants were conducted.
- 5 ECE teachers attended the yearly training workshop.

**Teacher and librarian training** – The project has the objective to increase the teachers and librarians' knowledge and skills to provide the quality of education to primary school students.

- Worked in 3 target schools with 12 teachers and 3 librarians and conducted 3 workshops/trainings with 18 participants (teachers, librarians and directors).
- Cooperated with the Provincial Teacher Training college to develop online training for contract teachers. As the results we developed the teaching methodology lesson plans for video shooting for 4 subjects which will be launched in 2023.
- Cooperated with the best Mathematics and Khmer teachers in Kampong Kdei high school to develop the program for contract teachers to pass the entrance exams for teacher training college. As the results, 32 contract teachers registered for the program to study core subjects for examination preparation.

## Trustees' annual report (continued)

### Teacher and Librarian training (*continued*)

- Trained 16 coaches to support teachers in our target schools and help the weak students who do not meet the benchmark test. As the results, they assist 254 weak students in Khmer from grade 1 to 6 in 3 core target schools (total of 859 students). 77% percent of weak students passed to get to next grade
- Trained 8 directors and 16 lead teachers to develop performance targets and monitoring framework, evaluation for educators and students results.
- 16 lead teachers in 8 target primary schools provided monthly reports with the supports from 8 directors (completed 81% of their framework)

**Teacher networking** - Strengthen the connection between teachers in TGF target schools to share experiences, challenges and solutions. Furthermore, create possibility to connect with the communities, parents and the world through social media.

- Conducted a workshop about how to select the lead teachers and develop the frame work of lead teachers with the participant of 16 lead teachers and 8 directors of 8 primary schools.
- Conducted a workshop about how to use the social media, such as Gmail, Telegram, Facebook page with the participants of 16 lead teachers and 8 directors
- 8 target primary schools have own FB page for educational purpose and the teacher telegram group has 64 group members; 1 Telegram group for directors and lead teachers
- Conducted monthly technical meeting organized by lead teachers and using monitoring tools to follow up.
- Conducted annual teacher workshop for network members to meet, reflect, share experiences and discuss challenges.

**Supplementary classes and resources** – Both components following TGFs new strategy to ensure teachers and students have access to high quality resources and complete the national curriculum. In order to achieve the objective.

- Supplementary classes were developed and implemented and 77% of 254 weak students passed to the next grad.
- 99% of the curriculum for Mathematics and Khmer were completed.
- The activities for upgrading 3 primary school libraries to a 21<sup>st</sup> – century library got delayed and started end of 2022 and will be finished in first quarter of 2023.
- 3 targets schools with a total of 859 students, 3 directors, 3 librarians and 24 teachers will be provided with 90 laptops, KAPE resources, 1000 general books for classrooms and library and their school libraries are going to be renovated and updated to 21<sup>st</sup>- century libraries.

**School Support (Management) Committees (SSC/SMC)** – Support and mentoring for primary school administrators, teachers, parents and students who are tasked with overseeing the management and leading development of each school.

8 School Management Committees in 8 target primary schools with 77 members were supported. 4 capacity building training workshops with 77 participants were conducted for SSC members and one monitoring tool and one monitoring framework were developed.



## Trustees' annual report (continued)

### Income Generation Programme

#### Overview

TGF partners with local communities to promote savings schemes and increase access to low interest credit to start or improve business activities. TGF collaborates with the Provincial Department of Agriculture to provide agricultural vocational training in the form of experiential farm-based training for village groups, business skills training, market linkage, and assistance to entrepreneurs in target areas to start their own businesses. The organisation also works with farmers to collectivise their agricultural activities through an Agricultural Cooperative aimed at reducing farm inputs and increasing profits for produce and crops as well as returning annual dividends to members.

#### Projects & Results

**Savings Groups** – Community managed savings and credit groups which meet monthly and initially focus on building savings group capital through regular savings. After several months' members can begin to apply for loans with the group, especially for business and income-generation activities.

- TGF supported villagers to administer 41 savings groups in 5 communes in 2022. Total year-end membership was 1,744 villagers with 98% female. Year-end capital of 41 existing groups was \$ 485,649 in December 2022 compared with \$423,536 in December 2021 representing a 15% growth in capital from December 2021.
- 2 new savings groups were formed.
- 2965 microloans were given to savings groups members in 2022.
- A yearly savings group assessment shows that 92% of TGFs savings groups are well functioning and 8% are sustain savings groups.

**Integrated Farmer Field Schools (IFFS)** - Vocational farms established at one location in a village operating as the 'school' for up to 15 'student' farmers. Together with TGF staff participants work through a 14-week curriculum focused on the production of various vegetables, chicken and fish production. The course also introduces the concept of integrating elements of the farm through the use of bio-digesters to produce electricity as well as the production of natural fertilisers and pesticides. Student farmers work together to identify common pests and diseases and learn about methods to control and reduce them. External training is provided by the Provincial Department for Agriculture.

- A total of 85 IFFS trainees participated in 14 weeks of tuition at 5 village locations in 3 communes. Pre and post training assessments of participants showed that 100% of participants increased their household income. The total income of all participants raised from \$528 to \$2,238 (raise of 324% total income in 10 months).
- Two vegetable producer groups were established with 8 households participating while 3 new chicken producer groups were also established.

**Commercial Farm extension** – Larger commercial scale test farms for farmer field school participants that are interested in scaling up their home gardens. At these sites students focus on the production of one or two vegetables to supply the local market. Participants learn about the challenges and methods required and received mentoring and support to expand their own farms and access the local market.

- We started 3 commercial farms. Pre and post assessments show that the cultivated land size was raised 300% with a raised total income of 471% after 4 months.

## Trustees' annual report (continued)

**Agricultural Cooperative** – A cooperative of farmers who sell shares to raise funds for shared business activities such as rice cultivation and agricultural input supply. The cooperative pays an annual dividend on shares based on the profits made from its activities and offers discounted services to members.

- Agricultural Cooperative (AC) has 104 members (85 females) and 925 shares (1 share = 50,000 riel).
- In 2022 membership decreased by 2%, while the number of shares increased by 61% when compared to previous year.
- Leadership/management and bookkeeping training was provided 2 times to 9 AC committee members (5 females).
- \$1.75 dividends per share were paid with a profit of 14% per share.

**Business development** – Support for local entrepreneurs to establish micro-businesses to increase incomes and support for savings group members to establish group businesses to increase group capital.

- 30 of 34 microbusinesses (88%) established previously continued to operate at the end of 2022 generating \$23,080 in profit with 159 direct beneficiaries. All business activities include; mushroom farming, mobile food vendors, grocery stores, chicken raising and tailoring.
- In 2022 4 additional microbusinesses were established.

## Health Programme

### Overview

The Health Programme is meant to augment and complement the existing public health system in the target area. After many years of working closely with local authorities and local health centres, we achieved significant improvements in health. With those achievements and the fact that other NGOs joined working in Chi Kraeng district focusing on health projects, TGF slowly reduced the direct work in the commune health centres, while still providing support in the vaccination outreach in remote villages and supporting the Health Centre – Village Health Support Group (HC-VHSG) meetings.

### Projects & Results

**Health outreach services** – Support for public health worker and volunteer monthly outreach to help organize and deliver immunization, anti-parasitic and vitamin supplementation.

- TGF conducts monthly VSHG meetings and monitors and supports National Immunization Program (NIP) activities in 21 villages in 5 communes to reach the yearly target of immunization of children under 1 year old.
  - 621 children under 1 completed the Expanded Programme of Immunization within their first year of life (the number is lower than previous years, due to the fact that the JE vaccine was out of stock at PHD and MoH since August)
  - 968 children under 1 completed BCG
  - 986 children under 1 completed DPT
  - 992 children under 1 completed IPV
  - 946 children under 1 completed PCV
  - 881 children under 1 completed Measle



## Trustees' annual report (continued)

**Malnutrition project** – Biannual monitoring of the nutritional status of all children under 5 in target villages to assess the nutritional status of the community and identify malnourished children. Children with severe acute wasting are referred to the health centre for secondary screening and receive home based nutrition intervention for 2 months to improve nutrition.

- TGF supported VHSGs and Health Centre staff conducted nutrition screening based on WHO MAM-SAM protocols with monitoring and supervision provided by Operational District, Provincial and National level Ministry of Health (MoH) staff. Screening sessions were conducted with 1884 children participating from 35 villages in 5 target communes.
- TGF was working with community health workers and identified 19 severely wasting children and 77 moderate wasting children. 96 Children received BP-100 micro nutrition supplement therapy for 3 months and nutrition education and nutrition packs were provided to families and their health became normal.
- Wasting:
  - Normal = 1788 children (94.6%)
  - Moderate = 77 children (4.6%): provide BP-100
  - Severe = 19 children (0.9%): provide BP-100
- Underweight:
  - Normal = 1434 children (76.1%)
  - Moderate = 343 children (18.2%)
  - Severe = 107 children (5.7%)
- Stunting:
  - Normal = 1451 children (76.8%)
  - Moderate = 302 children (15.7%)
  - Severe = 131 children (7.6%)

### Reserve Policy

TGF has raised enough unrestricted funds to enable operations to end 2022 with some funding for 2023 also secured. TGF remains a small Charity operation (2022 Budget is circa USD 330,000) with the flexibility to adjust budget spending where necessary depending on funding. The trustees and management continue to review expenditure and income on a monthly basis and will make adjustments if and when required.

### Financial Review

The financial performance is set out on page 13 and 14 of these financial statements. The surplus for the year is \$3,899 (2021 deficit: \$33,760). At 31 December 2022, the Trust had net current assets of \$385,521 (2021: \$381,622) represented by \$77,506 (2021: \$77,506) of designated funds, \$9,554 (2021: \$74,573) of restricted funds and \$298,461 (2021: \$229,543) of unrestricted funds. The Trustees consider the financial performance to be satisfactory.

### Financial Control

The trustees acknowledge responsibility for the company's system of internal financial control and believe the established systems including the computerization of the company's financial accounts are appropriate to the not-for-profit charitable organisation. No material losses or contingencies have arisen during the 12 months operations that would require disclosure by the trustees.

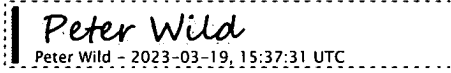
At the time of approving these accounts it is the intention of the directors to continue to support the company, the funds raised being sufficient to ensure the company has adequate resources to continue its current not-for-profit activities and the directors have adopted a going concern basis in preparing the accounts.

It is the view of the directors that the accounts presented represent a true and fair view of the state of affairs of the company for the 12 months to 31st December 2022. Suitable accounting policies have been established and applied consistently and disclosed with reasonable accuracy the financial position of the company.

## Trustees' annual report (continued)

### Approval of the accounts

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and are signed on behalf of the Board by:

  
Peter Wild - 2023-03-19, 15:37:31 UTC

**Peter Wild**  
*Trustee*

17 March 2023



# Independent examiner's report to the Trustees of the Temple Garden Foundation

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 13 to 24.

## Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2019. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- State whether particular matters have come to my attention.

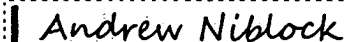
## Basis of independent examiner's report

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 the 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 statement below.

## Independent examiner's statement

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Andrew Niblock - 2023-03-20, 18:58:12 UTC

**Andrew Niblock CA** (*Independent Examiner*)

**Partner**

**For and on behalf of Henderson Loggie LLP**

11-15 Thistle Street,

Edinburgh

EH2 1DF

17 March 2023



**Statement of financial activities (incorporating income and expenditure account)**  
*for the year ended 31 December 2022*

|                                      | Notes | Designated<br>2022<br>\$ | Unrestricted<br>2022<br>\$ | Restricted<br>2022<br>\$ | Total<br>funds<br>2022<br>\$ | Designated<br>2021<br>\$ | Unrestricted<br>2021<br>\$ | Restricted<br>2021<br>\$ | Total<br>funds<br>2021<br>\$ |
|--------------------------------------|-------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Income from:</b>                  |       |                          |                            |                          |                              |                          |                            |                          |                              |
| Donations and legacies               | 3     | -                        | 50,962                     | 34,356                   | 85,318                       | -                        | 38,095                     | 177,128                  | 215,223                      |
| Activities for generating funds      | 4     | -                        | 234,151                    | -                        | 234,151                      | -                        | 75,237                     | -                        | 75,237                       |
| Income from investments              | 5     | -                        | 102                        | -                        | 102                          | -                        | 65                         | -                        | 65                           |
| Other income                         | 6     | -                        | 3,822                      | -                        | 3,822                        | -                        | 76                         | -                        | 76                           |
| <b>Total income</b>                  |       | -                        | <b>289,037</b>             | <b>34,356</b>            | <b>323,393</b>               | -                        | <b>113,473</b>             | <b>177,128</b>           | <b>290,601</b>               |
| <b>Expenditure on:</b>               |       |                          |                            |                          |                              |                          |                            |                          |                              |
| Expenditure on charitable activities | 7     | -                        | -                          | (53,908)                 | (53,908)                     | -                        | -                          | (76,163)                 | (76,163)                     |
| Water and Sanitation Programme       |       | -                        | -                          | (67,848)                 | (67,848)                     | -                        | -                          | (63,933)                 | (63,933)                     |
| Income Generation Programme          |       | -                        | -                          | (86,261)                 | (86,261)                     | -                        | -                          | (55,034)                 | (55,034)                     |
| Children's Education Programme       |       | -                        | -                          | (6,650)                  | (6,650)                      | -                        | -                          | (50,986)                 | (50,986)                     |
| Health Programme                     |       | -                        | (104,827)                  | -                        | (104,827)                    | -                        | (78,245)                   | -                        | (78,245)                     |
| Field Support                        |       | -                        | -                          | -                        | -                            | -                        | -                          | -                        | -                            |
| <b>Total expenditure</b>             |       | -                        | <b>(104,827)</b>           | <b>(214,667)</b>         | <b>(319,494)</b>             | -                        | <b>(78,245)</b>            | <b>(246,116)</b>         | <b>(324,361)</b>             |
| <b>Net income/(expenditure)</b>      |       | -                        | <b>184,210</b>             | <b>(180,311)</b>         | <b>3,899</b>                 | -                        | <b>35,228</b>              | <b>(68,988)</b>          | <b>(33,760)</b>              |
| <b>Transfers between funds</b>       | 14    | -                        | <b>(115,292)</b>           | <b>115,292</b>           | -                            | -                        | <b>(62,746)</b>            | <b>62,746</b>            | -                            |
| <b>Net movement in funds</b>         |       | -                        | <b>68,918</b>              | <b>(65,019)</b>          | <b>3,899</b>                 | -                        | <b>(27,518)</b>            | <b>(6,242)</b>           | <b>(33,760)</b>              |
| <b>Total funds brought forward</b>   |       | <b>77,506</b>            | <b>229,543</b>             | <b>74,573</b>            | <b>381,622</b>               | <b>77,506</b>            | <b>257,061</b>             | <b>80,815</b>            | <b>415,382</b>               |
| <b>Total funds carried forward</b>   |       | <b>77,506</b>            | <b>298,461</b>             | <b>9,554</b>             | <b>385,521</b>               | <b>77,506</b>            | <b>229,543</b>             | <b>74,573</b>            | <b>381,622</b>               |

**Balance sheet**  
**at 31 December 2022**

|  | Notes  | Designated<br>2022<br>\$ | Unrestricted<br>2022<br>\$ | Restricted<br>2022<br>\$ | Total<br>funds<br>2022<br>\$ | Designated<br>2021<br>\$ | Unrestricted<br>2021<br>\$ | Restricted<br>2021<br>\$ | Total<br>funds<br>2021<br>\$ |
|--|--------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Fixed assets</b>                            |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Tangible assets                                | 10     | -                        | 2,007                      | -                        | 2,007                        | -                        | 2,787                      | -                        | 2,787                        |
| <b>Current assets</b>                          |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Stock  |        | -                        | -                          | 4,669                    | 4,669                        | -                        | -                          | 2,765                    | 2,765                        |
| Debtors  | 11     | -                        | 27,562                     | -                        | 27,562                       | -                        | 32,181                     | -                        | 32,181                       |
| Cash at bank and in hand                       |        | 77,506                   | 280,105                    | 4,885                    | 362,496                      | 77,506                   | 208,637                    | 71,808                   | 357,951                      |
|  |        | <u>77,506</u>            | <u>307,667</u>             | <u>9,554</u>             | <u>394,727</u>               | <u>77,506</u>            | <u>240,818</u>             | <u>74,573</u>            | <u>392,897</u>               |
| <b>Current liabilities</b>                     |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Creditors: amounts falling due within one year | 12     | -                        | (11,213)                   | -                        | (11,213)                     | -                        | (14,062)                   | -                        | (14,062)                     |
|  |        | <u>77,506</u>            | <u>296,454</u>             | <u>9,554</u>             | <u>383,514</u>               | <u>77,506</u>            | <u>226,756</u>             | <u>74,573</u>            | <u>378,835</u>               |
| <b>Net current assets</b>                      |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>77,506</u>            | <u>298,461</u>             | <u>9,554</u>             | <u>385,521</u>               | <u>77,506</u>            | <u>229,543</u>             | <u>74,573</u>            | <u>381,622</u>               |
| <b>Total assets less current liabilities</b>   |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>77,506</u>            | <u>298,461</u>             | <u>9,554</u>             | <u>385,521</u>               | <u>77,506</u>            | <u>229,543</u>             | <u>74,573</u>            | <u>381,622</u>               |
| <b>Net assets</b>                              |        |                          |                            |                          |                              |                          |                            |                          |                              |
|  |        | <u>77,506</u>            | <u>298,461</u>             | <u>9,554</u>             | <u>385,521</u>               | <u>77,506</u>            | <u>229,543</u>             | <u>74,573</u>            | <u>381,622</u>               |
| <b>Funds of the charity</b>                    | 13, 14 |                          |                            |                          |                              |                          |                            |                          |                              |
| Designated funds                               |        |                          |                            |                          | 77,506                       |                          |                            |                          | 77,506                       |
| Unrestricted funds                             |        |                          |                            |                          | 298,461                      |                          |                            |                          | 229,543                      |
| Restricted funds                               |        |                          |                            |                          | 9,554                        |                          |                            |                          | 74,573                       |
|  |        |                          |                            |                          | <u>385,521</u>               |                          |                            |                          | <u>381,622</u>               |
| <b>Total charity funds</b>                     |        |                          |                            |                          | <u>385,521</u>               |                          |                            |                          | <u>381,622</u>               |

**Balance sheet** *(continued)*  
**at 31 December 2022**

The charitable company is entitled to exemption from audit under the provisions of section 477 of the Companies Act 2006 for the year ended 31 December 2022.


The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2022 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 396 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 17 March 2023 and signed on its behalf by:

  
Peter Wild - 2023-03-19, 15:37:31 UTC

**Peter Wild**  
*Trustee*

**Registered company number: 06613231**



## Notes to the financial statements

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the company's financial statements.

#### **Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost accounting rules and in accordance with applicable accounting standards. The charity is a public benefit entity. The accounts comply with the Statement of Recommended Practice (SORP) FRS102: Accounting and Reporting by Charities (revised 2018) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The accounts comprise two primary financial statements, the Statement of Financial Activities (incorporating the income and expenditure) and the Balance Sheet. Temple Garden Foundation meets the definition of a public benefit entity under FRS102.

#### **Going concern**

These accounts have been prepared on the going concern basis which assumes that the charity will continue its operations. There are no material uncertainties that exist or material changes in the way the charity operates and having considered the effects of the current COVID-19 pandemic, the Directors consider it appropriate to prepare accounts on a going concern basis.

#### **Foreign Currency**

The charity operates primarily in Cambodia, a country in which the operational currency is US Dollars. The financial statements have therefore been presented in this operation currency.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. There is a de-minimus level of \$200 below which assets are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                   |
|---------------------|-------------------|
| Computer equipment  | 33% straight line |
| Office equipment    | 33% straight line |
| Plant and machinery | 33% straight line |
| Vehicles            | 33% straight line |

## Notes to the financial statements *(continued)*

### 1 Accounting policies *(continued)*

#### **Stock**

Stock consists of items purchased for use on the various projects undertaken by the charity. Stock items are held at cost and are released to the Statement of Financial Activities as they are used.

#### **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Cash flow statement**

The company is exempt from the requirement to prepare a cash flow statement on the grounds that it is a small entity.

#### **Fund accounting**

If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Net incoming resources

|  | 2022  | 2021  |
|--|-------|-------|
| Net incoming resources are stated after charging | \$    | \$    |
| Depreciation – Owned assets                      | 1,439 | 1,590 |
| Independent examiner's fee                       | 3,553 | 3,809 |
|  |       |       |



**Notes to the financial statements** (continued)

| <b>3</b> | <b>Voluntary income</b>                | <b>Designated<br/>2022<br/>\$</b> | <b>Unrestricted<br/>2022<br/>\$</b> | <b>Restricted<br/>2022<br/>\$</b> | <b>Total<br/>2022<br/>\$</b> | <b>Designated<br/>2021<br/>\$</b> | <b>Unrestricted<br/>2021<br/>\$</b> | <b>Restricted<br/>2021<br/>\$</b> | <b>Total<br/>2021<br/>\$</b> |
|----------|--|-----------------------------------|-------------------------------------|-----------------------------------|------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|------------------------------|
|          | Sofina                                 | -                                 | -                                   | 15,000                            | 15,000                       | -                                 | 5,046                               | 154,954                           | 160,000                      |
|          | Siam Commercial Bank                   | -                                 | -                                   | -                                 | -                            | -                                 | 10,000                              | -                                 | 10,000                       |
|          | Scanpro                                | -                                 | -                                   | -                                 | -                            | -                                 | 4,800                               | -                                 | 4,800                        |
|          | UWC                                    | -                                 | -                                   | 15,943                            | 15,943                       | -                                 | 4,700                               | 14,454                            | 19,154                       |
|          | Individual donors                      | -                                 | 50,962                              | -                                 | 50,962                       | -                                 | 13,549                              | -                                 | 13,549                       |
|          | Villager income                        | -                                 | -                                   | 3,413                             | 3,413                        | -                                 | -                                   | 4,940                             | 4,940                        |
|          | Other                                  | -                                 | -                                   | -                                 | -                            | -                                 | -                                   | 2,780                             | 2,780                        |
|          |  | -                                 | 50,962                              | 34,356                            | 85,318                       | -                                 | 38,095                              | 177,128                           | 215,223                      |
|          |  | -                                 | 50,962                              | 34,356                            | 85,318                       | -                                 | 38,095                              | 177,128                           | 215,223                      |
| <b>4</b> | <b>Activities for generating funds</b> | <b>Designated<br/>2022<br/>\$</b> | <b>Unrestricted<br/>2022<br/>\$</b> | <b>Restricted<br/>2022<br/>\$</b> | <b>Total<br/>2022<br/>\$</b> | <b>Designated<br/>2021<br/>\$</b> | <b>Unrestricted<br/>2021<br/>\$</b> | <b>Restricted<br/>2021<br/>\$</b> | <b>Total<br/>2021<br/>\$</b> |
|          | Fundraising event                      | -                                 | 234,151                             | -                                 | 234,151                      | -                                 | 75,237                              | -                                 | 75,237                       |
|          |  | -                                 | 234,151                             | -                                 | 234,151                      | -                                 | 75,237                              | -                                 | 75,237                       |
| <b>5</b> | <b>Investment income</b>               | <b>Designated<br/>2022<br/>\$</b> | <b>Unrestricted<br/>2022<br/>\$</b> | <b>Restricted<br/>2022<br/>\$</b> | <b>Total<br/>2022<br/>\$</b> | <b>Designated<br/>2021<br/>\$</b> | <b>Unrestricted<br/>2021<br/>\$</b> | <b>Restricted<br/>2021<br/>\$</b> | <b>Total<br/>2021<br/>\$</b> |
|          | Bank interest                          | -                                 | 102                                 | -                                 | 102                          | -                                 | 65                                  | -                                 | 65                           |
|          |  | -                                 | 102                                 | -                                 | 102                          | -                                 | 65                                  | -                                 | 65                           |



Notes to the financial statements (continued)

| 6 Other income          | Designated | Unrestricted | Restricted | Total | Designated | Unrestricted | Restricted | Total |
|-------------------------|------------|--------------|------------|-------|------------|--------------|------------|-------|
|                         | 2022       | 2022         | 2022       | 2022  | 2021       | 2021         | 2021       | 2021  |
|                         | \$         | \$           | \$         | \$    | \$         | \$           | \$         | \$    |
| Telephone card income   | -          | 42           | -          | 42    | -          | 76           | -          | 76    |
| Profit on sale of asset | -          | 3,780        | -          | 3,780 | -          | -            | -          | -     |
|                         | -          | 3,822        | -          | 3,822 | -          | 76           | -          | 76    |

7 Charitable activities

|                             | Field Support | Water and Sanitation Programme | Income Generation Programme | Children's Education Programme | Health Programme | Total   |
|-----------------------------|---------------|--------------------------------|-----------------------------|--------------------------------|------------------|---------|
|                             | 2022          | 2022                           | 2022                        | 2022                           | 2022             | 2022    |
|                             | \$            | \$                             | \$                          | \$                             | \$               | \$      |
| Salary costs (note 9)       | 56,592        | 31,909                         | 34,026                      | 32,073                         | 5,782            | 160,382 |
| Project materials           | -             | 10,967                         | 22,708                      | 43,292                         | -                | 76,967  |
| Insurance                   | 70            | 32                             | 32                          | 32                             | -                | 166     |
| Motor expenses              | 190           | 4,041                          | 4,045                       | 4,042                          | 270              | 12,588  |
| Telephone costs             | 510           | 448                            | 459                         | 449                            | 34               | 1,900   |
| Postage and stationery      | 63            | 68                             | 44                          | 29                             | 8                | 212     |
| Travel                      | 460           | 150                            | 150                         | 156                            | -                | 916     |
| Sundry                      | 5,554         | 3,316                          | 3,435                       | 3,241                          | 297              | 15,843  |
| Depreciation                | 719           | 228                            | 228                         | 228                            | 36               | 1,439   |
| Training                    | 80            | 26                             | 27                          | 27                             | -                | 160     |
| Office costs                | 5,245         | 2,723                          | 2,694                       | 2,692                          | 223              | 13,578  |
| Bank charges                | 6,138         | -                              | -                           | -                              | -                | 6,138   |
| Exchange loss               | 24,853        | -                              | -                           | -                              | -                | 24,853  |
| <b>Governance costs</b>     |               |                                |                             |                                |                  |         |
| Legal and professional fees | 800           | -                              | -                           | -                              | -                | 800     |
| Independent examiner's fee  | 3,553         | -                              | -                           | -                              | -                | 3,553   |
|                             | 104,827       | 53,908                         | 67,848                      | 86,261                         | 6,650            | 319,494 |

**Notes to the financial statements** *(continued)*

**7 Charitable activities** *(continued)*

|                             | Field<br>Support<br>2021<br>\$ | Water and<br>Sanitation<br>Programme<br>2021<br>\$ | Income<br>Generation<br>Programme<br>2021<br>\$ | Children's<br>Education<br>Programme<br>2021<br>\$ | Health<br>Programme<br>2021<br>\$ | Total<br>2021<br>\$ |
|-----------------------------|--------------------------------|--|---|--|-----------------------------------|---------------------|
| Salary costs (note 9)       | 60,097                         | 31,543   | 35,806  | 29,193   | 22,369                            | 179,008             |
| Project materials           | -                              | 36,669   | 19,117  | 17,827   | 21,388                            | 95,001              |
| Insurance                   | 70                             | 25   | 25  | 25   | 25                                | 170                 |
| Motor expenses              | -                              | 2,535  | 2,535   | 2,535  | 2,535                             | 10,140              |
| Telephone costs             | 600                            | 465  | 585   | 465  | 345                               | 2,460               |
| Postage and stationery      | 107                            | 1  | 40  | 27   | 20                                | 195                 |
| Travel                      | 110                            | 27   | 27  | 35   | 28                                | 227                 |
| Sundry                      | 2,960                          | 2,375  | 3,275   | 2,403  | 1,752                             | 12,765              |
| Depreciation                | 794                            | 199  | 199   | 199  | 199                               | 1,590               |
| Training                    | 378                            | 94   | 94  | 95   | 95                                | 756                 |
| Office costs                | 4,778                          | 2,230  | 2,230   | 2,230  | 2,230                             | 13,698              |
| Bank charges                | 4,635                          | -  | -   | -  | -                                 | 4,635               |
| Exchange gain               | (872)                          | -  | -   | -  | -                                 | (872)               |
| <b>Governance costs</b>     |                                |  |   |  |                                   |                     |
| Legal and professional fees | 779                            | -  | -   | -  | -                                 | 779                 |
| Independent examiner's fee  | 3,809                          | -  | -   | -  | -                                 | 3,809               |
|                             | <u>78,245</u>                  | <u>76,163</u>                                      | <u>63,933</u>                                   | <u>55,034</u>                                      | <u>50,986</u>                     | <u>324,361</u>      |

## Notes to the financial statements (continued)

### 8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2022 (2021: 0 trustees - \$Nil).

#### Trustees' expenses

No Trustee received reimbursement of expenses in the year ended 31 December 2022 (2021: 0 trustees - \$Nil).

### 9 Staff costs

|                    | 2022              | 2021              |
|--------------------|-------------------|-------------------|
|                    | \$                | \$                |
| Wages and salaries | 160,382           | 179,008           |
|                    | <u>          </u> | <u>          </u> |

No employee received remuneration in excess of \$72,610 (£60,000). The average number of employees during the year was 14 (2021: 17).

Compensation paid to key management personnel was \$53,091 (2021; \$52,233).

### 10 Tangible fixed assets

|                       | Computer<br>equipment<br>\$ | Office<br>equipment<br>\$ | Vehicles<br>\$    | Total<br>\$       |
|-----------------------|-----------------------------|---------------------------|-------------------|-------------------|
| <b>Cost</b>           |                             |                           |                   |                   |
| At 1 January 2022     | 8,709                       | 1,826                     | 15,416            | 25,951            |
| Additions             | -                           | 659                       | -                 | 659               |
| Disposals             | -                           | -                         | -                 | -                 |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| At 31 December 2022   | 8,709                       | 2,485                     | 15,416            | 26,610            |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| <b>Depreciation</b>   |                             |                           |                   |                   |
| At 1 January 2022     | (6,214)                     | (1,534)                   | (15,416)          | (23,164)          |
| Charge for year       | (1,322)                     | (117)                     | -                 | (1,439)           |
| Disposals             | -                           | -                         | -                 | -                 |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| At 31 December 2022   | (7,536)                     | (1,651)                   | (15,416)          | (24,603)          |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| <b>Net book value</b> |                             |                           |                   |                   |
| At 31 December 2022   | 1,173                       | 834                       | -                 | 2,007             |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |
| At 31 December 2021   | 2,495                       | 292                       | -                 | 2,787             |
|                       | <u>          </u>           | <u>          </u>         | <u>          </u> | <u>          </u> |



## Notes to the financial statements *(continued)*

### 11 Debtors

|                                | 2022   | 2021   |
|--------------------------------|--------|--------|
|                                | \$     | \$     |
| Other debtors                  | 10,257 | 25,143 |
| Prepayments and accrued income | 17,305 | 7,038  |
|                                | 27,562 | 32,181 |
|                                | 27,562 | 32,181 |

### 12 Creditors: Amounts falling due within one year

|                              | 2022   | 2021   |
|------------------------------|--------|--------|
|                              | \$     | \$     |
| Other creditors              | 6,079  | 9,306  |
| Accruals and deferred income | 5,134  | 4,756  |
|                              | 11,213 | 14,062 |
|                              | 11,213 | 14,062 |

### 13 Analysis of net assets

|                           | Fixed assets | Current assets | Current liabilities | Net funds |
|---------------------------|--------------|----------------|---------------------|-----------|
| 2022                      | \$           | \$             | \$                  | \$        |
| <b>Designated funds</b>   |              |                |                     |           |
| Future funding            | -            | 77,506         | -                   | 77,506    |
| <b>Unrestricted funds</b> |              |                |                     |           |
| Field Support             | 2,007        | 307,667        | (11,213)            | 298,461   |
| <b>Restricted funds</b>   |              |                |                     |           |
| Health Programme          | -            | 9,554          | -                   | 9,554     |
|                           | 2,007        | 394,727        | (11,213)            | 385,521   |
| <b>Total funds</b>        | 2,007        | 394,727        | (11,213)            | 385,521   |
|                           |              |                |                     |           |
| 2021                      | Fixed assets | Current assets | Current liabilities | Net funds |
|                           | \$           | \$             | \$                  | \$        |
| <b>Designated funds</b>   |              |                |                     |           |
| Future funding            | -            | 77,506         | -                   | 77,506    |
| <b>Unrestricted funds</b> |              |                |                     |           |
| Field Support             | 2,787        | 240,818        | (14,062)            | 229,543   |
| <b>Restricted funds</b>   |              |                |                     |           |
| Health Programme          | -            | 74,573         | -                   | 74,573    |
|                           | 2,787        | 392,897        | (14,062)            | 415,382   |
| <b>Total funds</b>        | 2,787        | 392,897        | (14,062)            | 415,382   |

## Notes to the financial statements (continued)

| 14 Movement in funds           | Balance at<br>1 Jan 22 | Incoming<br>resources | Resources<br>expended | Transfers<br>between<br>funds | Balance at<br>31 Dec 22 |
|--------------------------------|------------------------|-----------------------|-----------------------|-------------------------------|-------------------------|
| 2022                           | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>        |                        |                       |                       |                               |                         |
| Future funding                 | 77,506                 | -                     | -                     | -                             | 77,506                  |
| <b>Unrestricted funds</b>      |                        |                       |                       |                               |                         |
| Field Support                  | 229,543                | 289,037               | (104,827)             | (115,292)                     | 298,461                 |
| <b>Restricted funds</b>        |                        |                       |                       |                               |                         |
| Water and Sanitation Programme | -                      | 17,976                | (53,908)              | 35,932                        | -                       |
| Children's Education Programme | 49,410                 | 15,000                | (86,261)              | 21,851                        | -                       |
| Income Generation Programme    | 8,959                  | 1,380                 | (67,848)              | 57,509                        | -                       |
| Health Programme               | 16,204                 | -                     | (6,650)               | -                             | 9,554                   |
|                                | 74,573                 | 34,356                | (214,667)             | 115,292                       | 9,554                   |
| <b>Total funds</b>             | <b>381,662</b>         | <b>323,393</b>        | <b>(319,484)</b>      | <b>-</b>                      | <b>385,521</b>          |
| <b>2021</b>                    |                        |                       |                       |                               |                         |
|                                | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>        |                        |                       |                       |                               |                         |
| Future funding                 | 77,506                 | -                     | -                     | -                             | 77,506                  |
| <b>Unrestricted funds</b>      |                        |                       |                       |                               |                         |
| Field Support                  | 257,061                | 113,473               | (78,245)              | (62,746)                      | 229,543                 |
| <b>Restricted funds</b>        |                        |                       |                       |                               |                         |
| Water and Sanitation Programme | -                      | 13,417                | (76,163)              | 62,746                        | -                       |
| Children's Education Programme | 990                    | 103,454               | (55,034)              | -                             | 49,410                  |
| Income Generation Programme    | 23,892                 | 49,000                | (63,933)              | -                             | 8,959                   |
| Health Programme               | 55,933                 | 11,257                | (50,986)              | -                             | 16,204                  |
|                                | 80,815                 | 177,218               | (246,116)             | 62,746                        | 74,573                  |
| <b>Total funds</b>             | <b>415,382</b>         | <b>290,601</b>        | <b>(324,361)</b>      | <b>-</b>                      | <b>381,622</b>          |

### Restricted funds

#### **Water and Sanitation Programme (Formerly Infrastructure Programme)**

Funded in 2022 by Sofina and UWC, the programme involves working with local communities and local government to determine infrastructure and sanitation needs in target communities.

#### **Children's Education Programme**

Funded in 2022 by Sofina, the programme aims to improve the reach and quality of primary and secondary school education in target areas.



**Notes to the financial statements** *(continued)*

**14 Movement in funds** *(continued)*

**Restricted funds** *(continued)*

**Income Generation Programme** Funded by Sofina, the programme aims to improve adult education and vocational training and includes activities such as market linkage and job placement.

**Health Programme**

Funded by Sofina and UWC, the programme aims to complement the existing public health system in target areas.

**Designated future funds**

The fund was set up to build up one year's funding requirements and this will be achieved by designating unrestricted donations when deemed appropriate by Trustees.

**Transfers between funds**

During the year a transfer of \$115,292 has been made from unrestricted funds to the Water and Sanitation programme of \$35,932, to the Children's Education Programme of \$21,851 and to the Income Generation Programme of \$57,509, to meet the deficits arising on the funds at the year end.

|   |                   |                   |
|---|-------------------|-------------------|
| <b>15 Financial Instruments</b>                                 | <b>2022</b>       | <b>2021</b>       |
|   | \$                | \$                |
| <b>Carrying amount of financial assets</b>                      |                   |                   |
| Financial assets measured at fair value through profit and loss | <b>10,257</b>     | <b>25,143</b>     |
|   | <u>          </u> | <u>          </u> |

Financial assets that are debt instruments measured at fair value comprise of other debtors.

Financial liabilities measured at amortised cost comprise of accruals and other creditors.

**16 Trustee donations**

The total amount donated to the Foundation during the year by trustees was \$10,130 (2021: \$11).

**17 Ultimate controlling party**

The charitable company is constituted by its Memorandum and Articles of Association and is controlled by the elected trustees.

**TEMPLE GARDEN FOUNDATION**

England & Wales - Charity number 1124767

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# Accounts

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TGF

Temple  
Garden  
Foundation

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Trustees' annual report and  
unaudited financial statements

Registered company number: 06613231

Registered charity number: 1124767

31 December 2021

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## Reference and administrative details

|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | Ms C E Marson<br>Mr B Levitt<br>Ms S Mckaige<br>Ms S Sen<br>Mr A Ferguson<br>Mr P Wild<br>Mr R Biro<br>Ms F Enderlin<br>Mr M Ferguson |
| <b>Country Director</b>          | Mr S. Flint   |
| <b>Finance Manager</b>           | Ms Muy Nary   |
| <b>Independent examiner</b>      | Andrew Niblock<br>Henderson Loggie LLP<br>11-15 Thistle Street<br>Edinburgh<br>EH2 1DF  |
| <b>Registered office</b>         | 94 Muswell Hill Road<br>London<br>N10 3JR   |
| <b>Registered company number</b> | 06613231 (England and Wales)  |
| <b>Registered charity number</b> | 1124767   |

## Trustees' annual report

### Trustees' report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in March 2005.

### Structure, governance and management

#### *Governing document*

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

#### *Appointment and training of trustees*

Trustees are elected by the Board of Trustees and are appointed on the basis of the skills and the experiences they can bring to the charity. On induction, new Trustees receive a copy of the charity's Memorandum and Articles of Association and are given a detailed description of the charity's mission and work. All current trustees are very familiar with Cambodia and the specific district in which Temple Garden Foundation operates.

#### *Risk management*

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk management is discussed at quarterly Trustee meetings to ensure controls are in place to mitigate the potential risks faced by the charity.

### Objectives and activities

#### *Objectives and aims*

The objects of the Charity are the relief of poverty, the relief of sickness and the protection of health, in particular by making grants to support projects to deliver the following essential services to disadvantaged communities in rural Cambodia and elsewhere in Asia:

- (a) Clean water supplies;
- (b) Hygienic sewage systems;
- (c) Healthcare services;
- (d) Education;
- (e) Electricity, gas and other essential supplies; and
- (f) Business development.

Founded in 2008, Temple Garden Foundation (TGF) works in partnership with local rural communities in Cambodia. It has on-the-ground operations in Chi Kraeng District, Siem Reap Province. TGF aims to be a catalyst for sustainable development and intends to accomplish this with carefully selected projects designed to maximise community participation and minimise external support over time. TGF selects projects where livelihoods can be improved significantly through simple community initiatives.

At its core, TGF's community development programme focuses on the empowerment of the community. Villagers have plenty of capacity to assist in the improvement of their own lives and, for this reason, all major decisions on projects are in consultation with them. Villagers are challenged to contribute resources as a community to every project that they benefit from, be it labour, money, materials or time.

TGF distinguishes itself from the start by asking villagers to help us understand their community, and focuses on hidden resources already present in the communities. TGF tries to change the typical pattern of dependence by villagers on NGOs and government for support.

## Trustees' annual report (continued)

Summary of the main activities undertaken for the public benefit in relation to these objectives  
In 2021 TGF worked in 60 villages across five communes in Chi Kraeng district. The total number of beneficiaries of TGF activities in these target villages is difficult to count due to beneficiaries often participating in more than one programme or project. To avoid double counting we have not included total numbers of beneficiaries but, in the result detail below, we report the number of villagers benefiting by project. It is reasonable to say that TGF work has a significant effect on impact on nearly the entire population of each village.

### Impact of Covid-19 pandemic on activities

Cambodia was impacted by Covid-19 outbreaks and restrictions more severely in 2021 than 2020 when the country managed to avoid large scale community outbreaks and the severe restrictions that were imposed in many countries.

Public schools reopened on 11th January 2021 but were closed again on 23rd February following a large community outbreak originating in Phnom Penh. Whilst secondary schools in Phnom Penh reopened in September 2021, Primary schools in TGF target areas did not reopen until January 2022.

Following the large-scale community outbreak that began in February, the Cambodian government instituted a series of restrictive lockdowns beginning in April 2021 that severely restricted the ability of TGF staff to conduct planned activities. These lockdowns ended in October 2021 but work was still impacted by the reluctance of villagers in target areas to engage with TGF programmes due to concerns over virus transmission.

Costs to conduct meetings and training activities also increased due to the need to provide materials such as masks, hand sanitizer to participants and due to changes in protocol to minimise risk; such as travel bubbles for staff working in the field.

### Water And Sanitation Programme

#### Overview

TGF works with local communities and local government to determine water and sanitation needs in target communities. The projects identified, then incorporate local labour and supported by the village leadership during implementation so the villagers have as much ownership over the process as possible.

#### Projects & Results

**Community WASH monitoring** - Periodic assessments of water sanitation and hygiene environment in target villages to understand and identify gaps in sanitation and hygiene practices and areas with limited water sources.

- An assessment of 724 sample households from 12 villages across five communes conducted in December 2021 showed that 89% of households practised regular hand washing, 98% have access to clean water, 97% have access to a working latrine and 81% had a hygienic home; for a combined score of 91%.

**Rainwater Harvesting Systems** – Subsidised household and agricultural rainwater storage tanks connected to roof and gutter systems to increase sustainable water access and resilience and reduce reliance on groundwater.

- TGF conducted 7 village meetings with 112 participants to promote the uptake of rainwater harvesting systems with 62 household assessments conducted for potential installation.
- 50 households received subsidised 2000 litre rainwater harvesting systems with 250 direct beneficiaries. 36 households are Cambodian government registered ID Poor 1 households, and 14 ID Poor 2 households.
- Planned rainwater harvesting systems for agricultural use were not completed due to disruptions from Covid-19 outbreaks and restrictive regulations.
- Beneficiaries contributed a total of \$1,633 USD for rainwater harvesting systems provided.

## Trustees' annual report (continued)

### Water And Sanitation Programme (continued)

**Well drilling** - Development and implementation of low-cost community managed well drilling rig with local drilling team to supply affordable shared bore wells subsidised by private well installations.

- TGF staff conducted 24 household assessments on the viability of well installations.
- A total of 18 wells were completed comprising of 1 shared well and 17 private wells.
- A further 6 wells were attempted and either failed due to difficulties in drilling from the local geology or were completed but did not produce sufficient volumes of water.
- Beneficiaries contributed a total of \$1,940 USD for well installations.

**School WASH** - Supporting primary schools to plan, manage and install sustainable water, improved sanitation and hygiene facilities furthering educational programs in WASH and improving school environments.

- Four schools benefited from the installation of WASH infrastructure with the construction of three 10,000 litre rainwater harvesting storage (one school had existing water storage) and four micropore water filtration systems to provide sustainable clean water access.
- TGF also installed 15 blocks of handwashing stations with running water for group handwashing activities, renovated 3 toilet blocks and provided 4 incinerators.
- 4 staff (one from each school) were trained as sanitation and hygiene monitors with responsibility of maintaining the WASH systems and monitoring student use.
- WASH in schools projects benefited 1,185 children and staff from 4 schools.

**Community sanitation certification** - Collaboration with the Provincial Department of Rural Development to assess latrine access and rates of open defecation with passing villages and communes receiving recognition from the Ministry of Rural Development.

- TGF staff worked with staff from the provincial department of rural development to establish and train community assessment teams comprising of village and commune authorities and community members to conduct visual inspections, surveys and interviews in 13 villages (population 10,850) to assess the prevalence of open defecation following the implementation of latrine building projects.
- The assessment teams reports showed that 94% of households have their own toilet. A further 92 households (6%) were accessing a shared latrine with neighbours, resulting in 100% latrine access within the 13 villages assessed.
- Following the assessments all 13 villages were certified "Open Defecation Free" (ODF) by the Provincial Department of Rural Development and registered with the Ministry of Rural Development.

## Trustees' annual report (continued)

### Water And Sanitation Programme (continued)

**Community Piped Water Supply** - Following some additional donor funding a piped water supply project was implemented to provide households with clean, safe water piped directly to their homes. The project which will be expanded over two years uses an elevated water tower and sand/gravel water filtration to provide pressurised home water supply.

- Four consultation workshops were held in Trapeang Veng village, Spean Tnout commune. These covered project planning, orientation, formation of an oversight committee and capacity building for committee members.
- The second phase of the project was the construction of a 6-metre-high elevated water tower with 10,000 litre capacity water tank.
- Third was the construction of a 4-stage flocculation, sedimentation, bio-sand filter, and filtered storage tanks.
- Finally 1,227 metres of underground pipe was installed to deliver water to households in two villages. In the first stage of the project completed in December 2021, 40 households with 175 direct beneficiaries were connected.
- Beneficiaries contributed \$25 per household to cover connection to the system and ongoing maintenance which will be overseen by the oversight committee.
- Further expansion of the pipe network will allow additional households to be connected to the system in 2022.

### Children's Education Programme

#### Overview

TGF works with local communities, students, parents, teachers, administrators and the Chi Kraeng District Department of Education to improve the reach of primary and secondary school education and to improve the quality of that education in target areas.

#### Projects & Results

**Early Childhood Education** - Community based education for children aged 3-5 in remote villages without access to government run kindergarten classes at public school.

- 9 community kindergarten classes were run in 9 villages with 201 students. 38 of 42 students aged 6 (92%) matriculated in 2021 to the 1st grade of primary school.
- 5 days of teacher training was provided to 6 ECE teachers from 3 communes in collaboration with the district office of education.
- An assessment of ECE classes based on the Ministry of Education's 'Minimum Standards' criteria was in collaboration with the district office of education was cancelled due to disruptions from Covid-19 outbreaks and restrictive regulations.

**Dental hygiene and Sanitation** – Practical instruction and resources in dental hygiene for children recently entering first grade of primary school and sanitation programs for all primary school students.

- This activity was cancelled in 2021 due to school closures and the need to prioritise other educational activities

## Trustees' annual report (continued)

### Children's Education Programme (continued)

**Wash in Schools (WinS)** - Daily hand washing activities in schools utilizing improved infrastructure installed by TGF's Water and Sanitation programme and led by teachers trained by TGF to monitor progress.

- 2,860 students received hand washing materials from TGF and instruction regarding hand washing. Post-training knowledge assessments showed an average score of 89%, normal practical assessments based on monitoring in school was not able to be conducted due to school closures from Covid-19 restrictions.

**Life Skills** - Experiential education for students in grades 4-6 focusing on plant biology and agricultural skills based in school gardens and the classroom. Produce is used to provide free school breakfasts to students.

- Life skills classes were implemented for only 6 weeks in 2021 due to school closures and the need to prioritise other educational activities. A small amount of vegetables were produced during the short time to support school breakfast programmes.

**School Support (Management) Committees (SSC/SMC)** – Support and mentoring for primary school administrators, teachers, parents and students who are tasked with overseeing the management and leading development of each school.

- 4 School Support Committees from 6 villages with 45 members were supported. 2 training sessions with 45 participants provided on skills for SSC members.
- 84 scholarship students selected by SSC's and supported by TGF. 99% of scholarship students graduated primary school and enrolled in secondary school.

**English classes** – Supported for grade 4-6 students by TGF in 5 schools; to prepare them to begin the English curriculum taught in all secondary schools.

- 17 English language classes were implemented in 5 primary schools providing education to 574 students. 3 days of teacher training for English teachers was conducted online due to Covid-19 restrictions. Due to school closures and the need to prioritise critical subjects English classes were only held for a period of 2 months in 2021, providing 231 hours of 3,888 planned hours.

### Income Generation Programme

#### Overview

TGF partners with local communities to promote savings schemes and increase access to low interest credit to start or improve business activities. TGF collaborates with the Provincial Department of Agriculture to provide agricultural vocational training in the form of experiential farm-based training for village groups, business skills training, market linkage, and assistance to entrepreneurs in target areas to start their own businesses. The organisation also works with farmers to collectivise their agricultural activities through an Agricultural Cooperative aimed at reducing farm inputs and increasing profits for produce and crops as well as returning annual dividends to members.

## Trustees' annual report (continued)

### Income Generation Programme (continued)

#### Projects & Results

**Savings Groups** – Community managed savings and credit groups which meet monthly and initially focus on building savings group capital through regular savings. After several months' members can begin to apply for loans with the group, especially for business and income-generation activities.

- TGF supported villagers to administer 39 savings groups in 2021. Total year-end membership was 1,321 villagers with 97% female. Year-end capital of 39 existing groups was \$423,536 representing a 44% growth in capital from December 2020.
- Planned capacity building training for Savings Group management committees was cancelled due to Covid-19 restrictions and to focus on other activities with limited time.

**Integrated Farmer Field Schools (IFFS)** - Vocational farms established at one location in a village operating as the 'school' for up to 15 'student' farmers. Together with TGF staff participants work through a 12-week curriculum focused on the production of various vegetables, chicken and fish production. The course also introduces the concept of integrating elements of the farm through the use of bio-digesters to produce electricity as well as the production of natural fertilisers and pesticides. Student farmers work together to identify common pests and diseases and learn about methods to control and reduce them. External training is provided by the Provincial Department for Agriculture.

- A total of 79 IFFS trainees participated in 12 weeks of tuition at 4 village locations. 2 additional locations could not be implemented due to Covid-19 disruption. Pre and post training assessments of participants (92% female) at 4 locations, showed that 100% of participants increased their household income. Participants increased their cultivation of land for vegetable gardens by an average of 80%. 74% of participants had previously not produced vegetable at home with 58% producing vegetables for income generation and 42% for home consumption following the training. Average additional household income from the project was \$182 over a 2 month period of assessment.
- Two vegetable producer groups were established with 9 households participating while 2 new chicken producer groups were also established.

**Commercial Farm extension** – Larger commercial scale test farms for farmer field school participants that are interested in scaling up their home gardens. At these sites students focus on the production of one or two vegetables to supply the local market. Participants learn about the challenges and methods required and received mentoring and support to expand their own farms and access the local market.

- This activity was cancelled in 2021 due disruption from Covid-19 restrictions and the need to prioritise key activities.

**Agricultural Cooperative** – A cooperative of farmers who sell shares to raise funds for shared business activities such as rice cultivation and agricultural input supply. The cooperative pays an annual dividend on shares based on the profits made from its activities and offers discounted services to members.

- Agricultural Cooperative (AC) membership and share capital fell by 2.2% to \$7,333, however total capital for investment grew by 14% after successfully obtaining loans for business activities.
- AC business activities of agricultural input supply, credit loans for members and rice trading generated profit of \$1,511 USD and paid dividends of \$1.89 per share to members.
- In 2021 membership increased by 11% and the number of shares fell by 24% when compared to the previous year.
- 1 capacity building trainings was provided to 7 AC committee members supported by the Provincial Department for Agriculture.

## Trustees' annual report (continued)

### Income Generation Programme (continued)

**Business development** – Support for local entrepreneurs to establish micro-businesses to increase incomes and support for savings group members to establish group businesses to increase group capital.

- 30 of 32 microbusinesses (94%) established previously continued to operate at the end of 2021 generating \$28,500 in profit with 159 direct beneficiaries. A further 4 businesses were established at the end of 2021 (due to Covid-19 delays) with a further 21 direct beneficiaries. Business activities include; mushroom farming, mobile food vendors, grocery stores, chicken raising and tailoring.
- Additional business development activities planned for 2021 were cancelled due to the impact and disruption of the Covid-19 pandemic.

### Health Programme

#### Overview

The Health Programme is meant to augment and complement the existing public health system in the target area.

#### Projects & Results

##### **Village Health Support**

**Groups (VHSGs)** – Training for community health workers on nutrition and basic health to improve their ability to support community health and deliver community-based health education.

- TGF supported the training of 106 Village Health Support Group (VHSG) members from 5 communes. Training focused on general health, nutrition, maternal health, sanitation and hygiene and Covid-19 awareness and mitigation. VHSGs scored 81% in post-training assessment.

**Malnutrition project** – Biannual monitoring of the nutritional status of all children under 5 in target villages to assess the nutritional status of the community and identify malnourished children. Children with severe acute wasting are referred to the health centre for secondary screening and receive home based nutrition intervention for 2 months to improve nutrition.

- TGF supported VHSGs and Health Centre staff conducted nutrition screening based on WHO MAM-SAM protocols with monitoring and supervision provided by Operational District, Provincial and National level Ministry of Health (MoH) staff. 1 screening sessions were conducted with 2890 children participating from 23 villages in 5 target communes.
- TGF working with community health workers conducted 562 home visits to 18 severely wasting children and 263 moderately malnourished children identified during screening. Children received BP-100 micro nutrition supplement therapy for 3 months and nutrition education and nutrition packs were provided to families.
- Since 2020 numbers of moderately wasting children remained stable at 5.4% (142 children), while numbers of severely wasting children increased by 0.28% to 0.45% (13 children). Results show that for the second year running malnutrition is increasing after a decade of reduction, in large part due to the impacts of Covid-19 on the local economy.
- TGF worked with 50 households with children under 5 in high-risk areas for malnutrition to educate them on simple home garden techniques which can be implemented to improve childhood nutrition. 32 of these households were supported with materials and ongoing support to establish a garden to produce vegetables for home consumption.

**Health education** – Community based health education on maternal and infant health focused on pregnant and new mothers and general health education for the broader community to improve health knowledge and promote healthy lifestyles.

- 60 health education sessions were conducted by health volunteers, in the area of maternal and child health, were provided by TGF by 118 village health volunteers throughout 2021. This training focused on antenatal health, nutrition during pregnancy, safe birthing and nutrition for new-borns after birth with an emphasis on exclusive breastfeeding. 4,112 mothers attended these sessions.
- This training has resulted in changes in attitude by village women in the areas of use of colostrum, exclusive breastfeeding and professionally assisted births. Sample survey data collected in December 2021 indicates that 100% of mothers are offering colostrum to newborns within 1 hour of birth and 100% of mothers are exclusively breastfeeding the babies up to the age of six months. 92% of mothers completed at least 4 antenatal appointments at registered medical facilities (5% increase on 2020) and 100% for the delivery of their babies.
- 227 education sessions provided by 118 VHSGs to 13,897 villagers covering topics such as sanitation, hygiene, nutrition, water borne diseases and Covid-19 awareness and mitigation.

**Dengue Fever Prevention** – Support for specific health education on the risks and mitigation of Dengue fever in the community, the provision of rapid testing kits to Health Centres along with staff training to properly administer the tests and the breeding and distribution of Guppy fish for open water jars outside homes (which eat the larvae).

- Training for 16 Health Centre staff in the administration of RDT rapid dengue tests and the process to elevate positive cases to the nearest treatment centre.
- Provision of RDT rapid tests to Health Centres for the early identification of Dengue cases in the community.
- Community education to 9,928 beneficiaries on the Dengue prevention, early identification and mitigation measures.
- 33 village cleaning campaigns where community members identified likely mosquito breeding areas within the community and removed or modified them to reduce the risk of outbreaks.
- 33 of 60 villages received concrete rings for Guppy fish breeding within the village and to distribute to every household (target not met due to Covid-19 disruptions).

**Health outreach services** – Support for public health worker and volunteer monthly outreach to help organize and deliver immunization, anti-parasitic and vitamin supplementation.

- 1,096 children under 1 (100%) completed the Expanded Programme of Immunization within their first year of life. The clinics were conducted by Cambodian public health workers whose operational area covers the villages, supported by TGF.

**Community health monitoring** – Support for regular meetings between VHSGs and local health staff to improve information sharing and health monitoring and conduct biannual health assessments to understand the changing health situation of the community and identify issues.

- Health Centre staff conducted 2 assessments of community health in 2021 surveying 821 women from 23 villages covering topics such as birthing, antenatal services, dental hygiene, and sanitation.
- During the worsening pandemic situation in 2021, TGF continued to make donations of face masks, hand sanitizer and other hygiene materials to schools and health centres to assist in the risk mitigation of large scale outbreaks in the areas we operate.

## Trustees' annual report (continued)

### Reserve Policy

TGF has raised enough unrestricted funds to enable operations to end 2022. TGF remains a small Charity operation (2021 Budget is circa USD 330,000) with the flexibility to adjust budget spending where necessary depending on funding. The trustees and management continue to review expenditure and income on a monthly basis and will make adjustments if and when required.

### Financial Control

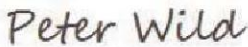
The trustees acknowledge responsibility for the company's system of internal financial control and believe the established systems including the computerization of the company's financial accounts are appropriate to the not-for-profit charitable organisation. No material losses or contingencies have arisen during the 12 months operations that would require disclosure by the trustees.

At the time of approving these accounts it is the intention of the directors to continue to support the company, the funds raised being sufficient to ensure the company has adequate resources to continue its current not-for-profit activities and the directors have adopted a going concern basis in preparing the accounts.

It is the view of the directors that the accounts presented represent a true and fair view of the state of affairs of the company for the 12 months to 31st December 2021. Suitable accounting policies have been established and applied consistently and disclosed with reasonable accuracy the financial position of the company.

### Approval of the accounts

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and are signed on behalf of the Board by:

  
Peter Wild - 2022-04-14, 09:43:36 UTC

**Peter Wild**  
Trustee

14 April 2022

## Independent examiner's report to the Trustees of the Temple Garden Foundation

I report on the financial statements of the charity for the year ended 31 December 2021 which are set out on pages 13 to 24.

### Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2019. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- State whether particular matters have come to my attention.

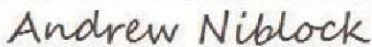
### Basis of independent examiner's report

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 the 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 statement below.

### Independent examiner's statement

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

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

  
Andrew Niblock - 2022-04-14, 13:51:28 UTC

**Andrew Niblock CA** (*Independent Examiner*)  
**Partner**  
**For and on behalf of Henderson Loggie LLP**  
11-15 Thistle Street,  
Edinburgh  
EH2 1DF

14 April 2022

**Statement of financial activities (incorporating income and expenditure account)  
for the year ended 31 December 2021**

|                                      | Notes | Designated<br>2021<br>\$ | Unrestricted<br>2021<br>\$ | Restricted<br>2021<br>\$ | Total<br>funds<br>2021<br>\$ | Designated<br>2020<br>\$ | Unrestricted<br>2020<br>\$ | Restricted<br>2020<br>\$ | Total<br>funds<br>2020<br>\$ |
|--------------------------------------|-------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Income from:</b>                  |       |                          |                            |                          |                              |                          |                            |                          |                              |
| Donations and legacies               | 3     | -                        | 38,095                     | 177,128                  | 215,223                      | -                        | 109,817                    | 191,245                  | 301,062                      |
| Activities for generating funds      | 4     | -                        | 75,237                     | -                        | 75,237                       | 77,506                   | -                          | -                        | 77,506                       |
| Income from investments              | 5     | -                        | 65                         | -                        | 65                           | -                        | 110                        | -                        | 110                          |
| Other income                         | 6     | -                        | 76                         | -                        | 76                           | -                        | 72                         | 10                       | 82                           |
| <b>Total income</b>                  |       | -                        | 113,473                    | 177,128                  | 290,601                      | 77,506                   | 109,999                    | 191,255                  | 378,760                      |
| <b>Expenditure on:</b>               |       |                          |                            |                          |                              |                          |                            |                          |                              |
| Expenditure on charitable activities | 7     | -                        | -                          | (76,163)                 | (76,163)                     | -                        | -                          | (57,398)                 | (57,398)                     |
| Water and Sanitation Programme       |       | -                        | -                          | (63,933)                 | (63,933)                     | -                        | -                          | (67,086)                 | (67,086)                     |
| Income Generation Programme          |       | -                        | -                          | (55,034)                 | (55,034)                     | -                        | -                          | (51,110)                 | (51,110)                     |
| Children's Education Programme       |       | -                        | -                          | (50,986)                 | (50,986)                     | -                        | -                          | (50,046)                 | (50,046)                     |
| Health Programme                     |       | -                        | (78,245)                   | -                        | (78,245)                     | -                        | (66,409)                   | -                        | (66,409)                     |
| Field Support                        |       | -                        | -                          | -                        | -                            | -                        | -                          | -                        | -                            |
| <b>Total expenditure</b>             |       | -                        | (78,245)                   | (246,116)                | (324,361)                    | -                        | (66,409)                   | (225,640)                | (292,049)                    |
| <b>Net income/(expenditure)</b>      |       | -                        | 35,228                     | (68,988)                 | (33,760)                     | 77,506                   | 43,590                     | (34,385)                 | 86,711                       |
| <b>Transfers between funds</b>       | 14    | -                        | (62,746)                   | 62,746                   | -                            | -                        | (47,265)                   | 47,265                   | -                            |
| <b>Net movement in funds</b>         |       | -                        | (27,518)                   | (6,242)                  | (33,760)                     | 77,506                   | (3,675)                    | 12,880                   | 86,711                       |
| <b>Total funds brought forward</b>   |       | 77,506                   | 257,061                    | 80,815                   | 415,382                      | -                        | 260,736                    | 67,935                   | 328,671                      |
| <b>Total funds carried forward</b>   |       | 77,506                   | 229,543                    | 74,573                   | 381,622                      | 77,506                   | 257,061                    | 80,815                   | 415,382                      |

**Balance sheet**  
at 31 December 2021

|  | Notes  | Designated<br>2021<br>\$ | Unrestricted<br>2021<br>\$ | Restricted<br>2021<br>\$ | Total<br>funds<br>2021<br>\$ | Designated<br>2020<br>\$ | Unrestricted<br>2020<br>\$ | Restricted<br>2020<br>\$ | Total<br>funds<br>2020<br>\$ |
|--|--------|--------------------------|----------------------------|--------------------------|------------------------------|--------------------------|----------------------------|--------------------------|------------------------------|
| <b>Fixed assets</b>                            |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Tangible assets                                | 10     | -                        | 2,787                      | -                        | 2,787                        | -                        | 777                        | -                        | 777                          |
| <b>Current assets</b>                          |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Stock  |        | -                        | -                          | 2,765                    | 2,765                        | -                        | -                          | 482                      | 482                          |
| Debtors  | 11     | -                        | 32,181                     | -                        | 32,181                       | -                        | 13,354                     | -                        | 13,354                       |
| Cash at bank and in hand                       |        | 77,506                   | 208,637                    | 71,808                   | 357,951                      | 77,506                   | 249,033                    | 80,333                   | 406,872                      |
|  |        | <u>77,506</u>            | <u>240,818</u>             | <u>74,573</u>            | <u>392,897</u>               | <u>77,506</u>            | <u>262,387</u>             | <u>80,815</u>            | <u>420,708</u>               |
| <b>Current liabilities</b>                     |        |                          |                            |                          |                              |                          |                            |                          |                              |
| Creditors: amounts falling due within one year | 12     | -                        | (14,062)                   | -                        | (14,062)                     | -                        | (6,103)                    | -                        | (6,103)                      |
| <b>Net current assets</b>                      |        | <u>77,506</u>            | <u>226,756</u>             | <u>74,573</u>            | <u>378,835</u>               | <u>77,506</u>            | <u>256,284</u>             | <u>80,815</u>            | <u>414,605</u>               |
| <b>Total assets less current liabilities</b>   |        | <u>77,506</u>            | <u>229,543</u>             | <u>74,573</u>            | <u>381,622</u>               | <u>77,506</u>            | <u>257,061</u>             | <u>80,815</u>            | <u>415,382</u>               |
| <b>Net assets</b>                              |        | <u>77,506</u>            | <u>229,543</u>             | <u>74,573</u>            | <u>381,622</u>               | <u>77,506</u>            | <u>257,061</u>             | <u>80,815</u>            | <u>415,382</u>               |
| <b>Funds of the charity</b>                    | 13, 14 |                          |                            |                          |                              |                          |                            |                          |                              |
| Designated funds                               |        |                          |                            |                          | 77,506                       |                          |                            |                          | 77,506                       |
| Unrestricted funds                             |        |                          |                            |                          | 229,543                      |                          |                            |                          | 257,061                      |
| Restricted funds                               |        |                          |                            |                          | 74,573                       |                          |                            |                          | 80,815                       |
| <b>Total charity funds</b>                     |        |                          |                            |                          | <u>381,522</u>               |                          |                            |                          | <u>415,382</u>               |

**Balance sheet** *(continued)*  
**at 31 December 2021**

The charitable company is entitled to exemption from audit under the provisions of section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006; and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 396 and which otherwise comply with the requirements of the Companies Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and in accordance with FRS 102 SORP.

The financial statements were approved by the Board of Trustees on 14 April 2022 and signed on its behalf by:

  
Peter Wild - 2022-04-14, 09:43:36 UTC

**Peter Wild**  
*Trustee*

**Registered company number: 06613231**

## Notes to the financial statements

### 1 Accounting policies

The following accounting policies have been applied consistently in dealing with the items which are considered material in relation to the company's financial statements.

#### **Accounting convention**

The financial statements have been prepared on a going concern basis in accordance with applicable accounting standards and under the historical cost accounting rules and in accordance with applicable accounting standards. The charity is a public benefit entity. The accounts comply with the Statement of Recommended Practice (SORP) FRS102: Accounting and Reporting by Charities (revised 2018) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The accounts comprise two primary financial statements, the Statement of Financial Activities (incorporating the income and expenditure) and the Balance Sheet. Temple Garden Foundation meets the definition of a public benefit entity under FRS102.

#### **Going concern**

These accounts have been prepared on the going concern basis which assumes that the charity will continue its operations. There are no material uncertainties that exist or material changes in the way the charity operates and having considered the effects of the current COVID-19 pandemic, the Directors consider it appropriate to prepare accounts on a going concern basis.

#### **Foreign Currency**

The charity operates primarily in Cambodia, a country in which the operational currency is US Dollars. The financial statements have therefore been presented in this operation currency.

#### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation. There is a de-minimus level of \$200 below which assets are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

|                     |                   |
|---------------------|-------------------|
| Computer equipment  | 33% straight line |
| Office equipment    | 33% straight line |
| Plant and machinery | 33% straight line |
| Vehicles            | 33% straight line |

## Notes to the financial statements *(continued)*

### 1 Accounting policies *(continued)*

#### **Stock**

Stock consists of items purchased for use on the various projects undertaken by the charity. Stock items are held at cost and are released to the Statement of Financial Activities as they are used.

#### **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Cash flow statement**

The company is exempt from the requirement to prepare a cash flow statement on the grounds that it is a small entity.

#### **Fund accounting**

If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### 2 Net incoming resources

|  | 2021  | 2020  |
|--|-------|-------|
| Net incoming resources are stated after charging | \$    | \$    |
| Depreciation – Owned assets                      | 1,590 | 5,701 |
| Independent examiner's fee                       | 3,809 | 3,450 |
|  | _____ | _____ |

Notes to the financial statements (continued)

| 3 | Voluntary income                | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|---|---------------------------------|------------|--------------|------------|---------|------------|--------------|------------|---------|
|   |                                 | 2021       | 2021         | 2021       | 2021    | 2020       | 2020         | 2020       | 2020    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Sofina                          | -          | 5,046        | 154,954    | 160,000 | -          | 21,820       | 101,180    | 123,000 |
|   | Siam Commercial Bank            | -          | 10,000       | -          | 10,000  | -          | 10,000       | -          | 10,000  |
|   | Manan Trust                     | -          | -            | -          | -       | -          | 18,278       | 85,132     | 103,410 |
|   | Arisaig                         | -          | -            | -          | -       | -          | 25,993       | -          | 25,993  |
|   | Scanpro                         | -          | 4,800        | -          | 4,800   | -          | 7,193        | -          | 7,193   |
|   | UWC                             | -          | 4,700        | 14,454     | 19,154  | -          | 14,071       | -          | 14,071  |
|   | Individual donors               | -          | 13,549       | -          | 13,549  | -          | 12,462       | -          | 12,462  |
|   | Villager income                 | -          | -            | 4,940      | 4,940   | -          | -            | 4,933      | 4,933   |
|   | Other                           | -          | -            | 2,780      | 2,780   | -          | -            | -          | -       |
|   |                                 |            |              |            |         |            |              |            |         |
|   |                                 |            | 38,095       | 177,128    | 215,223 |            | 109,817      | 191,245    | 301,062 |
|   |                                 |            |              |            |         |            |              |            |         |
| 4 | Activities for generating funds | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|   |                                 | 2021       | 2021         | 2021       | 2021    | 2020       | 2020         | 2020       | 2020    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Fundraising event               | -          | 75,237       | -          | 75,237  | 77,506     | -            | -          | 77,506  |
| 5 | Investment income               | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|   |                                 | 2021       | 2021         | 2021       | 2021    | 2020       | 2020         | 2020       | 2020    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Bank interest                   | -          | 65           | -          | 65      | -          | 110          | -          | 110     |
| 6 | Other income                    | Designated | Unrestricted | Restricted | Total   | Designated | Unrestricted | Restricted | Total   |
|   |                                 | 2021       | 2021         | 2021       | 2021    | 2020       | 2020         | 2020       | 2020    |
|   |                                 | \$         | \$           | \$         | \$      | \$         | \$           | \$         | \$      |
|   | Telephone card income           | -          | 76           | -          | 76      | -          | 72           | 10         | 82      |

Notes to the financial statements *(continued)*

7 Charitable activities

|                             | Field<br>Support<br>2021<br>\$ | Water and<br>Sanitation<br>Programme<br>2021<br>\$ | Income<br>Generation<br>Programme<br>2021<br>\$ | Children's<br>Education<br>Programme<br>2021<br>\$ | Health<br>Programme<br>2021<br>\$ | Total<br>2021<br>\$ |
|-----------------------------|--------------------------------|--|---|--|-----------------------------------|---------------------|
| Salary costs (note 9)       | 60,097                         | 31,543   | 35,806  | 29,193   | 22,369                            | 179,008             |
| Project materials           | -                              | 36,669   | 19,117  | 17,827   | 21,388                            | 95,001              |
| Insurance                   | 70                             | 25   | 25  | 25   | 25                                | 170                 |
| Motor expenses              | -                              | 2,535  | 2,535   | 2,535  | 2,535                             | 10,140              |
| Telephone costs             | 600                            | 465  | 585   | 465  | 345                               | 2,460               |
| Postage and stationery      | 107                            | 1  | 40  | 27   | 20                                | 195                 |
| Travel                      | 110                            | 27   | 27  | 35   | 28                                | 227                 |
| Sundry                      | 2,088                          | 2,375  | 3,275   | 2,403  | 1,752                             | 11,893              |
| Depreciation                | 794                            | 199  | 199   | 199  | 199                               | 1,590               |
| Training                    | 378                            | 94   | 94  | 95   | 95                                | 756                 |
| Office costs                | 4,778                          | 2,230  | 2,230   | 2,230  | 2,230                             | 13,698              |
| Bank charges                | 4,635                          | -  | -   | -  | -                                 | 4,635               |
| <b>Governance costs</b>     |                                |  |   |  |                                   |                     |
| Legal and professional fees | 779                            | -  | -   | -  | -                                 | 779                 |
| Independent examiner's fee  | 3,809                          | -  | -   | -  | -                                 | 3,809               |
|                             | <u>78,245</u>                  | <u>76,163</u>                                      | <u>63,933</u>                                   | <u>55,034</u>                                      | <u>50,986</u>                     | <u>324,361</u>      |

**Notes to the financial statements** *(continued)*

**7 Charitable activities** *(continued)*

|                             | Field<br>Support<br>2020<br>\$ | Water and<br>Sanitation<br>Programme<br>2020<br>\$ | Income<br>Generation<br>Programme<br>2020<br>\$ | Children's<br>Education<br>Programme<br>2020<br>\$ | Health<br>Programme<br>2020<br>\$ | Total<br>2020<br>\$ |
|-----------------------------|--------------------------------|--|---|--|-----------------------------------|---------------------|
| Salary costs (note 9)       | 48,835                         | 25,851   | 31,177  | 24,628   | 22,099                            | 152,590             |
| Project materials           | -                              | 23,036   | 26,547  | 17,964   | 20,015                            | 87,562              |
| Insurance                   | 70                             | 18   | 17  | 18   | 17                                | 140                 |
| Motor expenses              | -                              | 2,296  | 2,296   | 2,295  | 2,296                             | 9,183               |
| Telephone costs             | 510                            | 440  | 550   | 440  | 250                               | 2,190               |
| Postage and stationery      | 34                             | 11   | 12  | 20   | 90                                | 167                 |
| Travel                      | 128                            | 32   | 32  | 31   | 32                                | 255                 |
| Sundry                      | 5,026                          | 2,189  | 2,933   | 2,191  | 1,724                             | 14,063              |
| Depreciation                | 668                            | 1,260  | 1,267   | 1,268  | 1,268                             | 6,701               |
| Office costs                | 5,045                          | 2,265  | 2,265   | 2,265  | 2,265                             | 14,105              |
| Bank charges                | 849                            | -  | -   | -  | -                                 | 849                 |
| <b>Governance costs</b>     |                                |  |   |  |                                   |                     |
| Legal and professional fees | 1,794                          | -  | -   | -  | -                                 | 1,794               |
| Independent examiner's fee  | 3,450                          | -  | -   | -  | -                                 | 3,450               |
|                             | <u>66,409</u>                  | <u>57,398</u>                                      | <u>67,086</u>                                   | <u>51,110</u>                                      | <u>50,046</u>                     | <u>292,049</u>      |

## Notes to the financial statements *(continued)*

### 8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2021 (2020: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2021 (2020: 0 trustees - \$Nil).

### 9 Staff costs

|                    | 2021<br>\$ | 2020<br>\$ |
|--------------------|------------|------------|
| Wages and salaries | 179,008    | 152,590    |
|                    | 179,008    | 152,590    |

No employee received remuneration in excess of \$81,215 (£60,000). The average number of employees during the year was 17 (2020: 16).

Compensation paid to key management personnel was \$52,233 (2020; \$66,654).

### 10 Tangible fixed assets

|                       | Computer<br>equipment<br>\$ | Office<br>equipment<br>\$ | Vehicles<br>\$ | Total<br>\$ |
|-----------------------|-----------------------------|---------------------------|----------------|-------------|
| <b>Cost</b>           |                             |                           |                |             |
| At 1 January 2021     | 5,459                       | 1,476                     | 15,416         | 22,351      |
| Additions             | 3,250                       | 350                       | -              | 3,600       |
| Disposals             | -                           | -                         | -              | -           |
|                       | 8,709                       | 1,826                     | 15,416         | 25,951      |
| At 31 December 2021   | 8,709                       | 1,826                     | 15,416         | 25,951      |
| <b>Depreciation</b>   |                             |                           |                |             |
| At 1 January 2021     | (4,697)                     | (1,461)                   | (15,416)       | (21,574)    |
| Charge for year       | (1,517)                     | (73)                      | -              | (1,590)     |
| Disposals             | -                           | -                         | -              | -           |
|                       | (6,214)                     | (1,534)                   | (15,416)       | (23,164)    |
| At 31 December 2021   | (6,214)                     | (1,534)                   | (15,416)       | (23,164)    |
| <b>Net book value</b> |                             |                           |                |             |
| At 31 December 2021   | 2,495                       | 292                       | -              | 2,787       |
| At 31 December 2020   | 762                         | 15                        | -              | 777         |

## Notes to the financial statements *(continued)*

### 11 Debtors

|                                | 2021<br>\$ | 2020<br>\$ |
|--------------------------------|------------|------------|
| Other debtors                  | 25,143     | 13,030     |
| Prepayments and accrued income | 7,038      | 324        |
|                                | 32,181     | 13,354     |
|                                | 32,181     | 13,354     |

### 12 Creditors: Amounts falling due within one year

|                              | 2021<br>\$ | 2020<br>\$ |
|------------------------------|------------|------------|
| Other creditors              | 9,306      | 1,725      |
| Accruals and deferred income | 4,756      | 4,378      |
|                              | 14,062     | 6,103      |
|                              | 14,062     | 6,103      |

### 13 Analysis of net assets

|                           | Fixed<br>assets<br>\$ | Current<br>assets<br>\$ | Current<br>liabilities<br>\$ | Net funds<br>\$ |
|---------------------------|-----------------------|-------------------------|------------------------------|-----------------|
| <b>2021</b>               |                       |                         |                              |                 |
| <i>Designated funds</i>   |                       |                         |                              |                 |
| Future funding            | -                     | 77,506                  | -                            | 77,506          |
| <i>Unrestricted funds</i> |                       |                         |                              |                 |
| Field Support             | 2,787                 | 240,818                 | (14,062)                     | 229,543         |
| <i>Restricted funds</i>   |                       |                         |                              |                 |
| Health Programme          | -                     | 74,573                  | -                            | 74,573          |
| <b>Total funds</b>        | 2,787                 | 392,897                 | (14,062)                     | 381,622         |
| <b>2020</b>               |                       |                         |                              |                 |
| <i>Designated funds</i>   |                       |                         |                              |                 |
| Future funding            | -                     | 77,506                  | -                            | 77,506          |
| <i>Unrestricted funds</i> |                       |                         |                              |                 |
| Field Support             | 777                   | 262,387                 | (6,103)                      | 334,567         |
| <i>Restricted funds</i>   |                       |                         |                              |                 |
| Health Programme          | -                     | 80,815                  | -                            | 80,815          |
| <b>Total funds</b>        | 777                   | 420,708                 | (6,103)                      | 415,382         |

**Notes to the financial statements** *(continued)*

| 14 Movement in funds           | Balance at<br>1 Jan 21 | Incoming<br>resources | Resources<br>expended | Transfers<br>between<br>funds | Balance at<br>31 Dec 21 |
|--------------------------------|------------------------|-----------------------|-----------------------|-------------------------------|-------------------------|
| 2021                           | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>        |                        |                       |                       |                               |                         |
| Future funding                 | 77,506                 | -                     | -                     | -                             | 77,506                  |
| <b>Unrestricted funds</b>      |                        |                       |                       |                               |                         |
| Field Support                  | 257,061                | 113,473               | (78,245)              | (62,746)                      | 229,543                 |
| <b>Restricted funds</b>        |                        |                       |                       |                               |                         |
| Water and Sanitation Programme | -                      | 13,417                | (76,163)              | 62,746                        | -                       |
| Children's Education Programme | 990                    | 103,454               | (55,034)              | -                             | 49,410                  |
| Income Generation Programme    | 23,892                 | 49,000                | (63,933)              | -                             | 8,959                   |
| Health Programme               | 55,933                 | 11,257                | (50,986)              | -                             | 16,204                  |
|                                | 80,815                 | 177,218               | (246,116)             | 62,746                        | 74,573                  |
| <b>Total funds</b>             | <b>415,382</b>         | <b>290,601</b>        | <b>(324,361)</b>      | <b>-</b>                      | <b>381,622</b>          |
| <b>2020</b>                    |                        |                       |                       |                               |                         |
|                                | \$                     | \$                    | \$                    | \$                            | \$                      |
| <b>Designated funds</b>        |                        |                       |                       |                               |                         |
| Future funding                 | -                      | 77,506                | -                     | -                             | 77,506                  |
| <b>Unrestricted funds</b>      |                        |                       |                       |                               |                         |
| Field Support                  | 260,736                | 109,999               | (66,409)              | (47,265)                      | 257,061                 |
| <b>Restricted funds</b>        |                        |                       |                       |                               |                         |
| Water and Sanitation Programme | -                      | 10,133                | (57,398)              | 47,265                        | -                       |
| Children's Education Programme | -                      | 52,100                | (51,110)              | -                             | 990                     |
| Income Generation Programme    | -                      | 90,978                | (67,086)              | -                             | 23,892                  |
| Health Programme               | 67,935                 | 38,044                | (50,046)              | -                             | 55,933                  |
|                                | 67,935                 | 191,255               | (225,640)             | 47,265                        | 80,815                  |
| <b>Total funds</b>             | <b>328,671</b>         | <b>378,760</b>        | <b>(292,049)</b>      | <b>-</b>                      | <b>415,382</b>          |

**Restricted funds**

**Water and Sanitation Programme  
(Formerly Infrastructure Programme)**

Funded in 2021 by Sofina and UWC, the programme involves working with local communities and local government to determine infrastructure and sanitation needs in target communities.

**Children's Education Programme**

Funded in 2021 by Sofina, the programme aims to improve the reach and quality of primary and secondary school education in target areas.

## Notes to the financial statements *(continued)*

### 14 Movement in funds *(continued)*

#### Restricted funds *(continued)*

**Income Generation Programme** Funded by Sofina, the programme aims to improve adult education and vocational training and includes activities such as market linkage and job placement.

#### Health Programme

Funded by Sofina and UWC, the programme aims to complement the existing public health system in target areas.

#### Designated future funds

The fund was set up to build up one year's funding requirements and this will be achieved by designating unrestricted donations when deemed appropriate by Trustees.

#### Transfers between funds

During the year a transfer of \$62,746 has been made from unrestricted funds to the Water and Sanitation programme, to meet the deficit arising on the fund at the year end.

|   |  |                   |                   |
|---|--|-------------------|-------------------|
| <b>15 Financial Instruments</b>                                 |  | <b>2021</b>       | <b>2020</b>       |
|   |  | \$                | \$                |
| <b>Carrying amount of financial assets</b>                      |  |                   |                   |
| Financial assets measured at fair value through profit and loss |  | <b>10,143</b>     | <b>13,030</b>     |
|   |  | <u>          </u> | <u>          </u> |

Financial assets that are debt instruments measured at fair value comprise of other debtors.

Financial liabilities measured at amortised cost comprise of accruals and other creditors.

### 16 Trustee donations

The total amount donated to the Foundation during the year by trustees was \$11,479 (2020: \$Nil).

### 17 Ultimate controlling party

The charitable company is constituted by its Memorandum and Articles of Association and is controlled by the elected trustees.