

Registered Charity Number 1162217
Company Registration Number 08476525 (England & Wales)

CARE FOR CAMBODIA

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

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CARE FOR CAMBODIA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 APRIL 2021

Directors and Trustees	<p>The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The charitable company is managed by its trustees. The trustees serving during the year and since the year end were as follows:</p> <p>D S Barnes S J Baul J Campbell J Hamill F Ritchie</p>
Chairman	D S Barnes
Deputy Director	J Hamill
Registered Charity number	1162217
Company number	08476525
Governing document	Memorandum and Articles of Association (revised) dated 31 December 2014
Objects per governing document	<p>I The relief of poverty. II The relief of need, sickness or suffering; and III The advancement of education; in particular for children and adults in Cambodia, with a focus on those who are socially or economically disadvantaged</p>
Registered office	Unit 1, The Orbital Centre, Cockerell Close, SG1 2NB.
Independent Examiner	Mark Hjertzen, H W Associates Limited, Portmill House, Portmill Lane Hitchin, Herts, SG5 1DJ
Bankers	Lloyds Bank plc 47 High Street, Brentwood, Essex, CM14 4RN

CARE FOR CAMBODIA

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 April 2021.

Legal and administrative information set up on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Structure, Governance and Management

Care for Cambodia is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Care for Cambodia is run by a team of Trustees based in both the UK and Cambodia. Project delivery in Cambodia is mostly conducted by Cambodian Nationals.

Trustees are recruited from those with an interest in developing the country of Cambodia. All have direct experience in either working, or visiting projects in Cambodia. Trustees are targeting those who have relevant skills applicable to the organisation, e.g., teachers, medical professionals, social work and safeguarding, etc.

As set out in the Articles of Association the board of trustees, will comprise of a minimum of 3 members, who meet regularly to administer the charity.

Objective of Care for Cambodia

‘We work together to care for one another so that Cambodians might be enabled to live in dignity, fulfill their own potential and achieve success’

Regular Activities

1. To act as a point of support of information for people wanting to engage in the work of Care for Cambodia.
2. The setting up and establishing of projects that lift people out of poverty through education, entrepreneurial schemes and social care.
3. The support of children and their families in order to maintain a stable environment in which children can thrive and achieve their potential, including direct with families in the provinces.
4. Educating and supporting teachers to provide suitable education on health, Christian guidance, English and other academic subjects.
5. Providing specific grants to encourage this work to continue and the development of the organisation with a view to the projects becoming locally sustained.

Main achievements and Activities during the year ended 30 April 2021

As Covid19 took grip across the world, it soon became apparent that our short term actions taken in March 2020 would need to be extended for a longer term. Our focus turned to ‘what do we need to do to ensure that Care for Cambodia survives this period?’ We saw many other NGOs in Cambodia close down temporarily turning to permanently during this period however the needs of the communities we serve increased significantly.

Staff voluntarily took a 25% pay cut, annual bonus and pay increases were suspended and activities, and therefore expenditures, were reduced to what was safe and practical. Our nutrition program continued almost as normal, educational projects were suspended at central locations, instead teachers performed home visits to ensure that kids had some form of homework education to do. Youth projects were suspended with the exception of our scholarship program for which the students were largely able to continue studies online.

Our long-term vision of becoming more self-sustaining took a massive hit, as our both income streams (room rental, and chicken farming) were unable to bring any significant income during this time. The room rental stalled as public meetings were forbidden, the market for chickens dropped significantly due to a complete lack of tourism in Cambodia coupled with loss of employment for many locals. It is hoped that this will recover in the near future.

CARE FOR CAMBODIA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Main achievements and Activities during the year ended 30 April 2021 (Continued)

Care for Cambodia provides three distinct but mutually supporting projects, Children, Youth and Family Projects. We retain a vision to serve these three distinct sets of people.

Schools were reopened several times during this period, but fresh covid outbreaks meant that they were promptly closed again. Only now (starting November 2021) are schools back operating almost normally. Each of our projects have seen a reduced number attending, children and youth moved away with their families in search of employment, many kids dropped out of school not to return.

We feel that the work of Care for Cambodia is almost starting again, the needs are similar in nature to before, but greater. Sadly, organizational income has dropped due to an inability for the trustees to travel to publicize the work of the NGO.

The board of trustees continues to offer accountability and relevant experience where necessary. It also acts as the reference point for many organizations and churches within the organizations who wish to be involved or support our aims and objectives. This happens either through awareness, publicity, finance, or people with relevant skills directly supporting the work in Cambodia. This also provides an awareness of these UK based organizations with the ongoing poverty in some parts of Asia and enables them the opportunities to engage, learn and develop in experience in these areas. Many of these areas are a core value and belief of these UK faith-based organizations and churches.

Covid-19

The lack of tourism / visitors into Cambodia hurt our funding in several ways. The needs of the clients we serve increased significantly during this period, however we had the frustration of not being able to serve them in the ways we wanted, or they needed. Staff took a voluntary pay cut during this period and all discretionary spending was cut. We reduced the numbers of areas we work in through natural reductions as some staff moved away from their 'home' areas and we were no longer able to serve in that area. Thankfully operations are returning to normal from end 2021 but funding will take some time to recover. All projects are operating now with additional safety measures in place (vaccination records, hand washing, social distancing) which we hope will help prevent further Covid hotspots from developing.

Plans for the future

There are some lessons to be learnt from the Covid period that we will take forward into the future. Principle amongst these is that we are able to embrace technology more so than before and are equipped to hold meetings and training online. Given the remoteness of some of our locations this saves us a lot of money when compared to physically travelling. During the covid period we experienced many of our kids dropping out of school (i.e. not re-enrolling when schools reopened) due to the immediate need to work to raise money for their families. We need to work hard to ensure that our school retention rates get back to the impressive levels we saw pre covid. Additionally, there are a tranche of young people who have prematurely left school and we are developing youth programs to meet their unique needs.

We will expect our income generating projects (chicken farming and plastic recycling) to get back running like before which will bring in a valuable organisational income. Additional, in partnership with a long term donor we are looking to establish a further agricultural project in Cambodia. As international travel normalised then fundraising travel will recommence allowing reconnection with existing donors. Recovery is expected to be slow, but we hope that we will be able to return to our full value adding service during 2022.

Public benefit

The trustees acknowledge the requirement to demonstrate clearly that it must have charitable purposes that are for the public benefit. Details of activities for the public benefit are described in the above paragraphs. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CARE FOR CAMBODIA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Financial review

Reserves and Investment policies

General Fund £26,870 (2020: £9,771)

All monies received are given for the purpose of meeting the charities objectives set out in the Memorandum and Articles of Association.

Edukid (Restricted) Fund £16,410 (2020: £20,533)

During the year Care for Cambodia received donations of £32,200 from Edukid. Edukid has been a trusted partner of Care for Cambodia for over 10 years. Their primary focus is on providing funds to purchase school packs for children, however they also provide funds to provide to university students. In addition to this direct support, Edukid also provides a small amount of support to fund the back end of school pack provision (staff salaries, distribution etc.)

Student Sponsorship (Restricted) Fund £2,906 (2020: £482)

This fund is a restricted financial reserve created from donations received to be used for individual student education.

Classroom Property (Restricted) Fund £1,504 (2020: £504)

This fund is a restricted financial reserve created from donations received towards the maintenance of the classroom.

Mobile Academy Digital Education (MADE) Fund £3,591 (2020: £NIL)

This fund is a restricted financial reserve created from donations received towards the MADE pilot program

The team in Cambodia hold funds separately to cover any emergency needs and salary costs, so the Trustees feel that a minimum of £2,000 in reserves to cover any closure costs are adequate. Free reserves are above the level set by the trustees, and they are satisfied with the current situation.

Risk assessment

The Trustees do not believe that Care for Cambodia is subject to any substantial risks beyond the liabilities disclosed in the financial statements. Directors overseas ensure appropriate use of funds, and their safeguard policy is up to date. A risk assessment policy and risk assessment register have been prepared and are reviewed on a regular basis.

Accountants

A resolution will be proposed at the AGM that Mark Hjertzen of HW Associates Limited be re-appointed as Independent Examiner for the ensuing year.

CARE FOR CAMBODIA

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Statement of Trustees' Responsibilities

Company and charity law require the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The above report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption and with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.

Approved by the trustees and signed on their behalf by:



D S Barnes

Director and Chairman

28th January 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF CARE FOR CAMBODIA

I report to the charity trustees on my examination of the accounts of Care for Cambodia (the charity) for the year ended 30 April 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Care for Cambodia (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

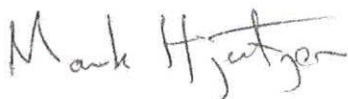
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Hjertzen BA FCA
H W Associates Limited
Chartered Accountants

28th January 2022

Portmill House
Portmill Lane
Hitchin
Herts
SG5 1DJ

CARE FOR CAMBODIA

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 APRIL 2021

	Notes	Unrestricted Funds £	Designated Fund £	Restricted Fund £	Total 2021 £	Total 2020 £ Note 12
Income from:						
Donations	2	49,278	-	37,051	86,329	109,723
Total		49,278	-	37,051	86,329	109,723
Expenditure on:						
Administration	3	607	-	-	607	740
Projects in Cambodia		31,572	-	34,159	65,731	103,205
Total		32,179	-	34,159	66,338	103,945
Net income/(expenditure)		17,099	-	2,892	19,991	5,778
Transfers between funds		-	-	-	-	-
Net movement in funds		17,099	-	2,892	19,991	5,778
Total funds brought forward		9,771	-	21,519	31,290	25,512
Total funds carried forward		26,870	-	24,411	51,281	31,290

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from ongoing activities.

CARE FOR CAMBODIA

BALANCE SHEET

AS AT 30 APRIL 2021

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible assets		-	-
CURRENT ASSETS			
Debtors	6	5,020	1,330
Cash at bank and in hand		46,261	29,960
		<u>51,281</u>	<u>31,290</u>
CREDITORS: amounts falling due within one year	7	-	-
		<u></u>	<u></u>
NET CURRENT ASSETS		51,281	31,290
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,281</u>	<u>31,290</u>
FUNDS			
Unrestricted Funds	8		
General		26,870	9,771
Designated		-	-
		<u>26,870</u>	<u>9,771</u>
Restricted	11	24,411	21,519
TOTAL FUNDS		<u>51,281</u>	<u>31,290</u>

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the trustees and authorised for issue on 28th January 2022 and are signed on its behalf by:



D S Barnes

Trustee

Company Registration No 08476525

CARE FOR CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

1.1 Company status and information

Care for Cambodia is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 1, The Orbital Centre, Cockerell Close, SG1 2NB. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member.

1.2 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

Assets and liabilities are initially recognised at cost value unless otherwise stated in the relevant accounting policy.

The charity has taken advantage of the concession available to smaller charities in the Statement of Recommended Practice which permits the analysis of incoming resources and resources expended by natural categories rather than by activity.

1.3 Going concern

The trustees are confident that the charity is able to continue to meet its liabilities as they fall due for the foreseeable future and that the accounts should be prepared on a going concern basis.

1.4 Income

Donations

Donations represent the total donations received from any fundraising or direct to the bank account during the year, including any associated Gift Aid reclaims.

Interest receivable

Interest receivable is included in the financial statements on an accruals basis.

1.5 Expenditure

Liability recognition

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure includes any VAT which cannot be recovered.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

CARE FOR CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

1.6 Fund Accounting

<i>Unrestricted funds</i>	These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
<i>Designated funds</i>	These are unrestricted funds which have been earmarked by the trustees for particular purposes.
<i>Restricted funds</i>	These are funds that 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

The Student Sponsorship restricted fund relates to donations received towards the cost of education for individually identified students. Trustees ensure that money donated is used for the stated purpose on that specific students' education.

The Edukid funding restricted fund relates to donations received towards the cost of purchasing school packs for children, including costs involved in the distribution. Trustees ensure that money donated is used for the stated purpose.

The Classroom Property restricted fund relates to donations received towards the cost of maintaining the classroom. Trustees ensure that money donated is used for the stated purpose.

The Family Project restricted funds relates to donations received towards the various family schemes including micro-financing, business generation, positive parenting and first aid training. Trustees ensure that money donated is used for the stated purpose.

The Teacher Sponsorship restricted fund relates to donations received towards the cost of salaries and teaching resources for the Provincial teachers. Trustees ensure that money donated is used for the stated purpose

The Mobile Academy Digital Education (MADE) Project restricted fund relates to donations received towards the digital literacy training program. This project aims to provide digital literacy education to our youth groups to better equip them to enter the 21st Century workforce. The pilot program is now operating in Kampot Province and is showing positive signs. Trustees ensure that money donated is used for the stated purpose

1.7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

CARE FOR CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

2	Incoming resources - Donations	2021	2020
		£	£
	Donations, gifts and offerings – Unrestricted funds	45,255	33,312
	Donations, gifts and offerings – Restricted student sponsorship	2,424	3,634
	Donations, gifts and offerings – Restricted Edukid funding	28,610	64,133
	Donations, gifts and offerings – Restricted classroom property	1,000	1,500
	Donations, gifts and offerings – Restricted Family projects	110	-
	Donations, gifts and offerings – Restricted Teacher sponsorship	1,316	4,500
	Donations, gifts and offerings – Restricted MADE	3,591	1,725
	Gift Aid reclaims	4,023	916
		<u>86,329</u>	<u>109,723</u>
		<u><u>86,329</u></u>	<u><u>109,723</u></u>
3	Administration	2021	2020
		£	£
	Bank Charges	-	13
	Independent Examiner's fees	594	714
	Companies House filing fee	13	13
		<u>607</u>	<u>740</u>
		<u><u>607</u></u>	<u><u>740</u></u>
4	Average number of Employees		
	The average number of employees during the period (including Directors) were 5 (2020: 5)		
5	Trustee remuneration and expenses		
	No trustee received any remuneration or reimbursed expenses during the year.		
	There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000		
6	Debtors	2021	2020
		£	£
	Gift Aid	5,020	1,330
		<u>5,020</u>	<u>1,330</u>
		<u><u>5,020</u></u>	<u><u>1,330</u></u>
7	Creditors: amounts falling due within one year	2021	2020
		£	£
	Accruals	-	-
	Taxation and social security	-	-
		<u>-</u>	<u>-</u>
		<u><u>-</u></u>	<u><u>-</u></u>

CARE FOR CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

8 Analysis of Net Assets between Funds

	Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Debtors	5,020	-	-	5,020
Cash at bank and in hand	26,441	-	19,820	46,261
Creditors: amounts falling due within one year	-	-	-	-
	<u>31,461</u>	<u>-</u>	<u>19,820</u>	<u>51,281</u>

9 Related parties

There are no related party transactions to disclose.

10 Volunteers

The charity benefits from the unpaid time of under 10 volunteers who assist with its many activities. Areas of volunteer involvement include running the company, promotion and publicity, administration, and finance.

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 May 2020	Movement in funds		Transfers	Balance at 30 April 2021
	£	Incoming resources	Resources expended	£	£
		£	£		
Student Sponsorship fund	482	2,424	-	-	2,906
Edukid funding	20,533	28,610	32,733	-	16,410
Classroom property fund	504	1,000	-	-	1,504
Chicken Farm	-	110	110	-	-
Family Projects	-	1,316	1,316	-	-
Teachers Sponsorship Fund	-	3,591	-	-	-
	<u>21,519</u>	<u>37,051</u>	<u>34,159</u>	<u>-</u>	<u>24,411</u>

CARE FOR CAMBODIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

12 Statement of Financial Activities

The comparative figures for the year ended 30 April 2020 are shown below:

	Unrestricted Funds £	Designated Fund £	Restricted Fund £	Total 2020 £
Income from:				
Donations	34,231	-	75,492	109,723
Total	<u>34,231</u>	<u>-</u>	<u>75,492</u>	<u>109,723</u>
Expenditure on:				
Administration	740	-	-	740
Projects in Cambodia	34,502	-	68,703	103,205
Total	<u>35,242</u>	<u>-</u>	<u>68,703</u>	<u>103,945</u>
Net income/(expenditure)	(1,011)	-	6,789	5,778
Transfers between funds	-	-	-	-
Net movement in funds	<u>(1,011)</u>	<u>-</u>	<u>6,789</u>	<u>5,778</u>
Total funds brought forward	10,782	-	14,730	25,512
Total funds carried forward	<u><u>9,771</u></u>	<u><u>-</u></u>	<u><u>21,519</u></u>	<u><u>31,290</u></u>