



TGF | Temple
Garden
Foundation

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Report of the Trustees and
unaudited financial statements

Registered company number: 06613231

Registered charity number: 1124767

31 December 2014

Contents

Reference and administrative details	I
Report of the Trustees	2
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

Reference and administrative details

Trustees	Ms C E Marson B Levitt Ms K Lampe Ms L Davies W Morrow Ms C Sturm
Independent examiner	Andrew Niblock Henderson Loggie 34 Melville Street Edinburgh EH3 7HA
Registered office	94 Muswell Hill Road London N10 3JR
Registered company number	06613231 (England and Wales)
Registered charity number	1124767

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 2014. 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.

Management

The Board of Trustees is pleased to advise the appointment of Sam Flint as new Country Director. Sam, who began working for TGF in April 2014, has lived in Cambodia for many years and has extensive experience in managing local teams and working with both communities and Government bodies. He has already proved to be a valuable asset to the organization.

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.

Trustees' report *(continued)*

Objectives and aims *(continued)*

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.

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

In 2014, TGF worked in 59 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 a 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 nearly the entire population of each village.

In November 2014 TGF held a private fundraising dinner at the British Club in Singapore. Thanks to the generosity of the guests and those who kindly donated auction items approx. USD 114,000 was raised. This money enabled TGF to continue with all four programmes in 2015.

Infrastructure Programme

Overview

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

In 2014 projects and activities included:

- Meetings held by the communities and facilitated by TGF to propose and plan projects, to organise labour and give the community ownership over projects.
- Data collection via community group leaders periodically in each village where TGF infrastructure programme has worked. This information helps identify ways to improve planning and implementation.
- Training for village health volunteers (VHSG) and community members.
- Construction of latrines.
- Distribution of water filters.
- Distribution of water catchment tanks.
- Well construction.
- Water Testing – pre and post testing of all new water sources is undertaken to establish if the quality of the water meets with National Standards.

Results

- TGF provided materials for the construction of 2,171 latrine bases and technical support to villagers during construction. The recipient villagers provided the latrine housing and labour. This benefited approximately 11,506 villagers directly in 2014.
- 490 water filters were distributed during 2014 by TGF to households to improve water quality. Villagers contributed up to 50% of the cost of each filter depending on their household income. The distribution of water filters benefited 2,597 villagers directly.
- 14 new wells were constructed, and 14 inoperable wells repaired, TGF provided technical advice and materials, and the villagers provided the labour benefiting 2,226 villagers directly.
- 328 water catchment tanks were distributed to households to provide access to water during the dry season water access benefitting 1,738 villagers directly. Villagers contributed up to 50% of the cost of each water catchment tank depending on their household income.

Trustees' report *(continued)*

Children's Education Programme

Overview

TGF works with local communities, students, 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 as well in target areas.

In 2014, the TGF Children's Education Programme implemented the following projects in the target area:

- Early Childhood Education (formerly Kindergarten)
- Dental Hygiene and Sanitation for children recently entering first grade of primary school. TGF provides toothbrushes, toothpaste, soap, hand towels and instruction in their use.
- Life Skills is a government designed curriculum focusing on experiential education that was not implemented prior to TGF's work in target areas. TGF provides training for local teachers to teach the curriculum, provides materials for coursework and stipends for the teachers. The curriculum focuses on agricultural skills and local handicraft production. TGF supports this project from grades 4-6 in primary schools in the target areas.
- Sports Teams support. Currently, TGF supports volleyball teams in local public schools. Prior to TGF involvement, there were no athletics programs at target area schools.
- Summer School is held during the summer vacation (July to September). TGF funds summer schools which take place in public primary school classroom areas. TGF hires local teachers who are experienced in advanced subjects that students usually do not have exposure to, such as chemistry, physics, mathematics, Khmer literacy, and conversational English. Summer schools are especially helpful in preparing older students for Secondary school.
- TGF sponsors Teacher Training for primary school teachers. Many of the teachers in public primary schools are "contract" teachers, which means they do not have a teaching qualification and typically have never received any formal training. Developing their skills builds the educational capacity of the local community. Early Childhood Education (ECE) teachers are also trained by TGF in separate workshops.
- School Support Committees (SSC) are government-sanctioned groups comprised of school administrators, teachers, parents and students who are tasked with overseeing the management of each school. TGF provides training to SSC members to improve their capacity to complete their duties, supports monthly meetings of the committees, while providing on-going support and mentoring to members.
- English classes for grade 6 students are supported by TGF in 4 schools; to prepare them to begin the English curriculum taught in all secondary schools.

Results

- Early Childhood Education: 6 villages, 6 classes, 169 students. 61 of 65 students aged 5 matriculated in October 2014 to the 1st grade.
- Dental Hygiene and Sanitation: 392 students at 8 schools received dental hygiene kits from TGF and instruction on how to brush their teeth. 1744 students received hand washing materials from TGF and instruction regarding hand washing.
- Life Skills Project: 974 children were taught life skills by 28 teachers and 8 vocational trainers in 8 schools.
- Sports: 5 primary schools had a total of 10 volleyball teams (1 boy and 1 girl team per school) with 120 students participating in this project.
- Summer School Project: 1,022 students from 30 villages attended summer school at 3 primary schools. There were 31 summer school classes taught by 16 teachers.

Trustees' report *(continued)*

Children's Education Programme *(continued)*

Results *(continued)*

- Teacher Training: 1 training sessions provided to 16 contract teachers and 2 formal teachers. 1 workshop provided to 17 teachers
- School Support Committees: 8 SSCs from 10 villages with 88 members mentored. 1 training session with 77 participants provided on skills for SSC members.
- English classes: 4 primary schools were supported by TGF to provide English classes to 114 students

Income Generation Programme

Overview

TGF partners with local communities to improve adult education, vocational training, business skills training and access to loan capital with the aim of helping villagers to start or improve business activities. Projects include appropriate vocational training, market linkage, job placement with local employers and assistance to entrepreneurs in target areas to start their own businesses, business skills training, and savings groups.

Activities during 2014 also included supporting and advising savings groups run by villagers as a means of generating loan capital and accumulating savings at the local village level.

- Savings Groups: TGF helps interested members of target villages form savings groups. The members of the groups 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 incentivises the process by providing funding into savings group reserves contingent on the savings groups meeting performance criteria. TGF also incentivises group member participation in vocational training by providing funding for group reserves for each savings group member who completes training in a vocational training subject.
- Business Skills Training provides savings group members and other interested community members with the knowledge required to establish successfully and develop new businesses.
- Vocational Skills Training provides savings group members and other interested community members with the skills and knowledge required to improve their household income through improved agricultural capacity.
- Extension Vocational Training extends the benefits of Vocational Training provided and achieves a better cost to benefit ratio. This training will be taught by villagers (Model Farmers) who participated in the initial vocational trainings and are doing well with the skills learned. The Model Farmers will teach other villagers interested in vocational subjects after receiving a further trainer teaching themselves. Costs for this additional extension training are minimal because Model Farmer trainer fees are much lower than professional trainer costs. The extension training also serves the purpose of encouraging those getting training to become members of savings groups, thus expanding the reach of Income Generation activities further.

Results

- Savings Groups: TGF helped villagers support 22 savings groups in 21 villages with a total year-end membership of 539 villagers. By the end of 2014, villagers had saved of \$30,965 to which TGF contributed an additional \$16,295 in performance incentives (for completing vocational training) and collected a further \$2,712 in interest. Savings Groups also held an additional \$110 in Social Fund. By the end of 2014, 334 new loans had been approved for a total value of \$48,944.

Trustees' report *(continued)*

Income Generation Programme *(continued)*

Results *(continued)*

- Business Skills Trainings (to vocational trainees): Two separate business skills trainings were provided to 75 participants from 12 villages; in bookkeeping, creating and implementing business plans, cost analysis and other basic business skills. All of these business skills trainees also received vocational training sponsored by TGF.
- Vocational Skills Training: 47 participants from 8 villages received vocational training in animal raising (2 sessions) and an additional 105 villagers from 17 villages received training in improved rice production or cassava production from professional trainers sponsored by TGF in 2014.
- Extension Vocational Skills Trainings: 9 participants from 8 villages, who performed well in starting or improving their businesses after vocational and business skills trainings, received additional training at the end of 2014 in how to become vocational trainers themselves.
- Loans are repaid at a rate of between 2-2.5% per month, and there have been no defaults so far. TGF does not receive any monetary benefit from these savings groups; they are run by villagers and funds are managed by villagers.

Health Programme

Overview

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

Projects in 2014 included:

- Training of Village Health Support Groups (VHSG's) to build their capacity in health education and malnutrition work. VHSGs are villagers appointed by the government to work on health, but typically have no training. TGF trains them to work more effectively on health in their communities and be the primary implementers of the Health Programme activities.
- Nutrition education to address malnutrition with children under 5 years of age in target communities. Children and their parents come to community-based education sessions where the VHSGs provide nutrition education and food preparation demonstrations of nutritious food that can be prepared locally. Parents then use the knowledge they gain from the sessions to feed their children healthier food in the long-term.
- Growth Monitoring Assessment (GMA) data collection and analysis of statistics from the malnutrition project is very important for determining the future direction of the project. Every three months, VHSGs conduct GMAs to find what progress has been made in combating malnutrition and to track progress over time.
- Home Visits (HV) to households with on-going malnutrition: Despite improvements in most children following food demonstrations and nutrition education for parents some children continue to be malnourished. TGF and VHSGs make home visits to these households to see if any additional advice can be provided on healthy eating that will bring children back to a fully nourished state and provide additional food packages with nutritional supplements to assist in returning the child to a normal weight.
- Health education meetings: these meetings focus on pregnant and new mothers and cover maternal health; the importance of providing colostrum at birth, exclusive breastfeeding, regular antenatal care, immunisation and the use of vitamin supplements. Sanitation and Hygiene; aimed at reducing the incidence of waterborne disease in villages as well as reducing sanitation related infections and illness.

Trustees' report *(continued)*

Health Programme *(continued)*

Overview *(continued)*

- Health outreach services to remote villages: public health workers in target areas cannot typically conduct immunisation outreach clinics in remote villages they serve due to lack of funds for transport and food. TGF provides support funding for the public health workers, and VHSGs help organize target populations for the immunisation clinic. Clinics were conducted monthly in remote villages in the target area.

Results

- Training of VHSG's: 118 village health volunteers (VHSGs) were trained by TGF in 2014 and assessed on their knowledge in Maternal Health and General Hygiene.
- Growth Monitoring: 5,628 children under the age of 5 and their families participated in growth monitoring activities. Children who were found to be malnourished during these activities (determined by national weight/age criteria) were then followed up by home visits by TGF staff and VHSGs.
- Home Visits: 248 children identified as severely malnourished during 2014, were followed up through home visits each month by village health volunteers. 108 of these children experienced significant improvements in weight gain as a result of these activities. The majority of children who did not evidence significant improvement were aged between one and four years of age. This age group does not benefit from feeding programs provided by health centres for children less than one year of age or the WFP breakfast program provided for five-year-olds at public schools.
- Health Education for pregnant women and new mothers: 236 health education sessions, in the area of maternal and child health, were provided by TGF by 118 village health volunteers throughout 2014. This training focused on prenatal health, nutrition during pregnancy, safe birthing and nutrition for newborns after birth with an emphasis on exclusive breastfeeding. 2,017 women participated in these workshops. This training has resulted in changes in attitude by village women in the areas of use of colostrum, exclusive breastfeeding and professionally assisted births. Data collected in December 2014 indicates that 95% of mothers were now offering colostrum to newborns, and 94% of mothers are now exclusively breastfeeding the babies up to the age of six months. Pregnant women were now, almost without exception, attending registered medical facilities for ante natal care during their pregnancies and for delivery of their babies.
- 236 sanitation and hygiene training sessions were conducted in 59 villages with 9,046 villagers participating.
- Health Outreach Services to Remote Villages: 1,214 children under the age of 1 year were vaccinated in 2014 in remote villages. 1,162 of these children completed their vaccination schedule by the end of the year. The clinics were conducted by Cambodian public health workers whose operational area covers the villages, with some sponsorship provided by TGF.

Summary of Achievements

The Infrastructure and Income Generation Programmes met or exceeded all targets set for this year. While the Health and Children's Education Programs met or exceeded targets in most areas.

The Infrastructure Program completed 100% of construction of latrines and wells on-time. In addition, a new latrine construction and supply model reduced the cost per latrine and allowed for the supply of an additional 821 latrines resulting in an further 4,351 direct beneficiaries. An additional 3 wells were also provided with surplus materials from the well project benefiting an additional 539 villagers.

Trustees' report *(continued)*

Summary of Achievements *(continued)*

Saving Group and vocational and business training activities conducted by the Income Generation Program saw 134 new businesses established, and household incomes of existing savings group members increase by almost 32% in 12 months and new savings group members by 67% in 6 months.

The Health program achieved reductions in the numbers of malnourished children and more than halved the number of severely malnourished children in target communities. Numbers of mothers accessing anti-natal services and exclusively breast feeding for the first 6 months dropped slightly but remained well above the national average of 95.4% and 94.4% respectively. The provision of health and sanitation training along with the construction of wells and latrines saw a 9% reduction in waterborne disease in the villages targeted by TGF.

The Children's Education Program saw a reduction in the number of Community Kindergarten's as government Kindergarten programs were established in some target areas. 6 Early Childhood Education classes were established in areas not served by government Kindergartens on land supplied by the communities. At the end of the 2013-14 academic year, almost 97% of six-year-olds graduating from kindergarten enrolled in Primary School. Life Skills classes were supported by TGF in 8 schools and 92% of students that participated graduated primary school compared to an 80% average across the 8 schools. 1,992 teaching hours were provided to 1,022 underperforming students in 2 months for the summer school project that saw 94% of students improve to at least a passing grade.

Reserve Policy

TGF has raised enough unrestricted funds to enable operations to end 2015 with some funding for 2016 also secured. TGF remains a small Charity operation (2015 Budget is circa USD 400,000) 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 directors 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 directors.

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 2014. 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:



Charlotte Marson
Trustee

12 May 2015



HENDERSON LOGGIE

Chartered Accountants

34 Melville Street
Edinburgh
EH3 7HA

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 2014 which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - the prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Niblock CA

Independent Examiner

Henderson Loggie, 34 Melville Street, Edinburgh EH3 7HA

12 May 2015

Statement of financial activities
for the year ended 31 December 2014

	Notes	Unrestricted 2014 \$	Restricted 2014 \$	Total funds 2014 \$	Total funds 2013 \$
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	10,805	69,884	80,689	392,244
Activities for generating funds	4	123,510	9,750	133,260	-
Investment income	5	308	-	308	299
Other income	6	4,657	44	4,701	200
Total incoming resources		139,280	79,678	218,958	392,743
Resources expended					
Cost of generating funds	7	(15,703)	-	(15,703)	-
Charitable activities	8				
Infrastructure Programme		-	(178,272)	(178,272)	(194,934)
Income Generation Programme		-	(39,728)	(39,728)	(40,565)
Children's Education Programme		-	(51,421)	(51,421)	(47,668)
Health Programme		-	(64,484)	(64,484)	(54,434)
Field Support		(49,691)	-	(49,691)	(45,853)
		(65,394)	(333,905)	(399,299)	(383,454)
Governance costs	9	(4,198)	-	(4,198)	(4,111)
Total resources expended		(69,592)	(333,905)	(403,497)	(387,565)
Net incoming resources before transfers		69,688	(254,227)	(184,539)	5,178
Transfers between funds	17	(6,738)	6,738	-	-
Net incoming resources		62,950	(247,489)	(184,539)	5,178
Total funds brought forward		45,265	371,212	416,477	411,299
Total funds carried forward		108,215	123,723	231,938	416,477

Balance sheet
at 31 December 2014

	Notes	Unrestricted 2014 \$	Restricted 2014 \$	Total funds 2014 \$	Total funds 2013 \$
Fixed assets					
Tangible assets	12	2,554	-	2,554	4,670
Current assets					
Debtors	13	2,835	-	2,835	3,561
Stock		-	516	516	2,183
Cash at bank and in hand		110,080	123,207	233,287	418,313
		112,915	123,723	236,638	424,057
Creditors					
Amounts falling due within one year	14	(7,254)	-	(7,254)	(12,250)
Net current assets		105,661	123,723	229,384	411,807
Total assets less current liabilities		108,215	123,723	231,938	416,477
Net assets		108,215	123,723	231,938	416,477
Funds	15				
Unrestricted funds				108,215	45,265
Restricted funds				123,723	371,212
Total funds				231,938	416,477

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 2014.


The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2014 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 with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 12 May 2015 and signed on its behalf by:


Charlotte Marson
Trustee

Registered company number: 06613231

Notes to the financial statements

I 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 under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities. The trustees have also considered the future prospects and funding for the charity and believe that the going concern basis to be appropriate for the preparation of these financial statements.

Foreign Currency

The charity operates primarily in Cambodia, a country in which the operational currency is US Dollars. The financial statements have been 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 no de-minimis level 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

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.

Taxation

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

Fund accounting

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.

Notes to the financial statements (continued)

2 Net incoming resources

Net incoming resources are stated after charging	2014 \$	2013 \$
Depreciation – Owned assets	4,005	8,847
Independent examiner's fee	4,198	4,198

3 Voluntary income

	Unrestricted 2014 \$	Restricted 2014 \$	Total 2014 \$	Total 2013 \$
Maitri Trust	-	-	-	125,000
CLSA	-	-	-	202,688
Deutsche Bank	-	26,038	26,038	25,448
Arisaig	-	23,846	23,846	24,503
Remark Group	-	20,000	20,000	-
Scanpro	1,600	-	1,600	-
Individual donors	9,205	-	9,205	14,605
	<u>10,805</u>	<u>69,884</u>	<u>80,689</u>	<u>392,244</u>

4 Activities for generating funds

	Unrestricted 2014 \$	Restricted 2014 \$	Total 2014 \$	Total 2013 \$
Fundraising event	123,510	9,750	133,260	-

5 Investment income

	Unrestricted 2014 \$	Restricted 2014 \$	Total 2014 \$	Total 2013 \$
Bank interest	308	-	308	299

6 Other income

	Unrestricted 2014 \$	Restricted 2014 \$	Total 2014 \$	Total 2013 \$
Gain on disposal of assets	3,800	-	3,800	200
Gains on foreign exchange	756	-	756	-
Telephone card income	101	44	145	-
	<u>4,657</u>	<u>44</u>	<u>4,701</u>	<u>200</u>

7 Cost of generating funds

	Unrestricted 2014 \$	Restricted 2014 \$	Total 2014 \$	Total 2013 \$
Fundraising event	15,703	-	15,703	-

Notes to the financial statements (continued)

8 Charitable activities

	Field Support 2014 \$	Infrastructure Programme 2014 \$	Income Generation Programme 2014 \$	Children's Education Programme 2014 \$	Health Programme 2014 \$	Total 2014 \$	Total 2013 \$
Salary costs (note 9)	35,772	24,231	17,092	21,072	24,208	122,375	125,140
Project materials	-	143,704	7,057	18,980	31,093	200,834	199,285
Other project costs	-	1,302	4,934	-	164	6,400	7,300
Insurance	1,439	496	442	478	496	3,351	4,043
Motor expenses	-	3,748	3,742	3,745	3,748	14,983	14,402
Telephone costs	320	485	365	465	485	2,120	2,442
Postage and stationery	11	-	-	-	-	11	367
Travel	760	190	190	190	190	1,520	474
Sundry	4,222	1,323	1,103	1,519	1,376	9,543	7,149
Depreciation	889	779	779	779	779	4,005	8,384
Training	-	-	2,104	2,161	-	4,265	766
Legal and professional fees	434	-	-	-	-	434	2,462
Office costs	4,485	2,014	1,920	2,032	1,945	12,396	11,053
Bank charges	1,359	-	-	-	-	1,359	187
	<u>49,691</u>	<u>178,272</u>	<u>39,728</u>	<u>51,421</u>	<u>64,484</u>	<u>383,596</u>	<u>383,454</u>

Notes to the financial statements (continued)

9 Governance costs

	2014 \$	2013 \$
Independent examiner's fee	4,198	4,111

10 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2014 (2013: 0 trustees - \$Nil).

Trustees' expenses

No Trustee received reimbursement of expenses in the year ended 31 December 2014 (2013: 0 trustees - \$Nil).

11 Staff costs

	2014 \$	2013 \$
Wages and salaries	122,375	125,140

No employee received remuneration in excess of \$93,192 (£60,000). The average number of employees during the year was 16 (2013; 16).

12 Tangible fixed assets

	Computer equipment \$	Office equipment \$	Vehicles \$	Total \$
Cost				
At 1 January 2014	5,482	5,180	43,490	54,152
Additions	1,224	665	-	1,889
Disposals	-	-	(5,800)	(5,800)
At 31 December 2014	6,706	5,845	37,690	50,241
Depreciation				
At 1 January 2014	(3,989)	(4,232)	(41,261)	(49,482)
Charge for year	(1,099)	(677)	(2,229)	(4,005)
On disposals	-	-	5,800	5,800
At 31 December 2014	(5,088)	(4,909)	(37,690)	(47,687)
Net book value				
At 31 December 2014	1,618	936	-	2,554
At 31 December 2013	1,493	948	2,229	4,670

Notes to the financial statements (continued)

13 Debtors

	2014 \$	2013 \$
Other debtors		
Prepayments and accrued income	1,440	2,406
	1,395	1,155
	<u>2,835</u>	<u>3,561</u>

14 Creditors: Amounts falling due within one year

	2014 \$	2013 \$
Other creditors		
Accruals and deferred income	693	7,803
	6,561	4,447
	<u>7,254</u>	<u>12,250</u>

15 Movement in funds

	Balance at 1 Jan 14 \$	Incoming resources \$	Resources expended \$	Transfers between funds \$	Balance at 31 Dec 14 \$
Unrestricted funds					
Field Support	45,265	139,280	(69,592)	(6,738)	108,215
Restricted funds					
Infrastructure Programme	171,184	350	(178,272)	6,738	-
Children's Education Programme	33,242	24,646	(51,421)	-	6,467
Income Generation Programme	19,140	47,538	(39,728)	-	26,950
Health Programme	147,646	144	(64,484)	-	83,306
Truck	-	7,000	-	-	7,000
	<u>371,212</u>	<u>79,678</u>	<u>(333,905)</u>	<u>6,738</u>	<u>123,723</u>
Total funds	416,477	218,958	(403,497)	-	231,938
Restricted funds					

Infrastructure Programme

Funded in 2014 by Fundraising, CLSA and the Maitri Trust, 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 2014 by Arisaig, the programme aims to improve the reach and quality of primary and secondary school education in target areas.

Income Generation Programme (formerly Adult Education and Vocational Training Programme)

Funded in 2014 by Deutsche Bank and Remark, the programme aims to improve adult education and vocational training and includes activities such as market linkage and job placement.

Notes to the financial statements *(continued)*

15 Movement in funds *(continued)*

Health Programme

Funded by CLSA and a fundraising event, the programme aims to complement the existing public health system in target areas.

Truck

A donation was received specifically for the purchase of a new truck.

16 Transfers between funds

During the year a transfer of \$6,738 has been made from unrestricted funds to the Infrastructure Programme to meet the deficit arising on the fund at the year end.

17 Ultimate controlling party

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

18 Related party disclosures

During the year to 31 December 2014, donations of \$21,606 (2013: \$nil) were made to the charity by 4 trustees.