



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 2017

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Reference and administrative details

Trustees	Ms C E Marson B Levitt Ms K Lampe Ms C Sturm Ms W L Koon Ms S Sen A Ferguson (appointed 1 February 2018)
Company Secretary	Ms K Lampe
Country Director	Mr S. Flint
Business Manager	Ms K. San (until 3 January 2017) MR K San (starting 15 February 2017)
Independent examiner	Andrew Niblock Henderson Loggie 11-15 Thistle Street Edinburgh EH2 1DF
Registered office	94 Muswell Hill Road London N10 3JR
Registered company number	06613231 (England and Wales)
Registered charity number	124767

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 2017. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in 2015.

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 2017, 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.

Water and Sanitation Programme

Overview

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

In 2017 projects and activities included:

- Data-collection via community group leaders periodically in each village where TGF water and sanitation programme has worked. This information helps to build a picture of the water and sanitation situation in each village and ensures the ongoing serviceability of previous infrastructure installations.
- Village meetings and home visits to promote uptake of household and agricultural rainwater harvesting systems.
- Home visits to potential buyers of rainwater harvesting systems to assess viability of installing systems in their homes.
- Construction of household rainwater harvesting systems.
- Construction of agricultural rainwater harvesting systems.
- Design of model environmental home
- Identification of homes suitable to promote model environmental homes.
- Supply of materials to and technical training of model environmental homeowners.
- Identification of local primary schools facing water scarcity.
- Design and construction of rainwater ponds for primary schools with water scarcity.

Results

- TGF conducted home visits to 576 households to promote rainwater harvesting systems and assess the viability of installing the system in their homes.
- TGF provided materials for the construction of 269 household rainwater harvesting systems (2,000L) and technical support to villagers during construction. The recipient villagers provided a contribution ranging from 20% to 50% of the total cost depending on their socio-economic status (as determined by govt assessment). This benefited approximately 1,478 villagers directly in 2017.
- TGF provided materials for the construction of 7 agriculture rainwater harvesting systems (3 × 4,000L + 4 × 2,000L) and technical support to villagers during construction. The recipient villagers provided a contribution ranging from 20% to 50% of the total cost depending on their socio-economic status (as determined by govt assessment). This benefited approximately 37 villagers directly in 2017.
- TGF conducted assessments of water access in 8 primary schools and constructed 3 rainwater collection ponds (1 × 432m³, 2 × 512m³) in 3 primary schools that were at risk of water scarcity during the dry season. This benefitted 687 students and staff directly in 2017.
- TGF supported 40 households with materials and technical training to establish 40 model environmental homes. These homes promote safe and hygienic practices to improve health and sanitation at home. This benefitted approximately 212 villagers directly in 2017.

Trustees' annual report *(continued)*

Water and Sanitation Programme *(continued)*

Results *(continued)*

- TGF assessed 800 households and found that villagers' knowledge and practice of good sanitation and hygiene practices decreased slightly from 85% in December 2016 to 83% in December 2017. 99% of latrines from previous installations are still in use.

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 in target areas.

In 2017, the TGF Children's Education Programme implemented the following projects in the target area:

- Early Childhood Education provides community based education for children aged 3-5 in remote villages without access to government run Kindergarten classes at public school. TGF supports community management committees, resources, teacher training, technical meetings and monitoring.
- Dental hygiene programs for children recently entering first grade of primary school and sanitation programs for all primary school students from 8 primary schools. 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. TGF supports this project from grades 4-6 in primary schools in the target areas.
- 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 provide additional education in mathematics, Khmer literacy, and general English. Summer schools are targeted at grade 6 & 7 students to help prepare students for secondary school and smooth their first year after advancing from primary.
- 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 4-6 students are supported by TGF in 4 schools; to prepare them to begin the English curriculum taught in all secondary schools.
- Key skills are supplementary classes focused on Khmer literacy, language and mathematics to improve basic literacy and numeracy for grade 6 students with the aim of reducing drop-out numbers of students progressing from primary to secondary school.
- Early Childhood Education: 8 villages, 5 community kindergarten classes, 3 public school kindergarten classes, 289 students. 89 of 89 students aged 5 matriculated in October 2017 to the 1st grade of primary school.
- Dental Hygiene and Sanitation: 16 core teachers were provided with DHP, hand washing and clean water awareness training. 388 students at 8 schools received dental hygiene kits from TGF and instruction on how to brush their teeth. 1,938 students received hand washing materials from TGF and instruction regarding hand washing.

Trustees' annual report *(continued)*

Children's Education Programme *(continued)*

Overview

- Life Skills Project: 765 children were taught life skills by 24 teachers in 8 schools. 83% of children pass exams; 82% of 252 grade 6 students graduate. Vegetables for free school breakfasts were provided with 78% of meals. 1,358kg of vegetables provided to schools in 2017.
- Summer School Project: 974 students registered for summer school at 5 schools. There were 2,430 hours of instruction led by 15 teachers. 93% of curriculum completed. 97% of SSP students enrol in secondary school.
- School Support Committees: 8 SSCs from 10 villages with 103 members mentored. 4 training sessions with 91 participants provided on skills for SSC members. 77% average score in post training assessment. SSC's and teacher conducted 2 x home visits per school to households with students missing 5 or more days per month. 78% of children receiving home visits returned to school. 56 scholarship students selected by SSC's and supported by TGF. 100% of scholarship students graduated primary school and enrolled in secondary school. 8 schools averaged 76% in Child Friendly School (CFS) assessments conducted by the local education authority.
- English classes: 4 primary schools were supported by TGF to provide English classes to 462 of 476 (97%) students. 97% student attendance for English class. TGF conducted 1 x teacher training sessions for 12 English teachers. Average post test score 60%. 91% of students (361) who sat final exams passed. 12 teacher assessments conducted scoring an average of 90% in classroom management and 77% in teaching practice.
- Key skills classes: 4 primary schools were supported by TGF to deliver key skills classes to 112 of 118 (95%) of students with an average attendance of 94%. 92 students (84%) passed the final exams. 4 teacher assessments were conducted scoring an average of 89% in classroom management and 88% in teaching practice.

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 2017 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 as well as the further development of an Agricultural Cooperative supported by the Provincial Department of Agriculture to develop collectivised business activities, producer and purchasing groups. Agricultural vocational training changed in 2017 focused on experiential farm based training in the form of farmer field schools.

- 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.
- Integrated Farmer Field Schools operate on a village level establishing a test farm at one location in the village. This farm operates as the 'school' for up to 25 'student' farmers. Together with TGF staff they 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 and natural fertilisers and worm raising for feeding chickens and fish. Student farmer's 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.

Trustees' annual report *(continued)*

Income Generation Programme *(continued)*

Overview *(continued)*

- Commercial Farm extension: For farmer field school participants that are interested in scaling up their home gardens TGF supported the establishment of 2 test farms for commercial production. At these sites students focused on the production of one or two vegetables to supply the local market. Participants could learn about the challenges and methods required and received mentoring and support to expand their own farms and access the local market.
- Agricultural cooperative: TGF supports interested farmers to collectivise and sell shares in their cooperative to raise funds for business activities. TGF provides training and mentoring to the management and oversight committees and supports business planning and reporting to members.
- Business development: TGF supports local entrepreneurs to establish micro-businesses to increase incomes as well as working with savings group members to establish group businesses to increase group capital. TGF provides business start-up funds and provides technical training and mentoring to beneficiaries.

Results

- Savings Groups: TGF helped villagers support 30 savings groups in 30 villages with a total year-end membership of 784 villagers. By the end of 2017, villagers had capital of \$113,324. Capital growth from January to December 2017 was 16%. TGF provided 2 focus group discussions with 106 savings group committee members, and 2 capacity building training sessions for 91 savings group committee members. Savings groups provide 491 loans with a value of \$94,125 to members in 2017. 26 of 30 savings groups had their bylaws registered by the local authorities.
- Integrated Farmer Field Schools: 76 trainees participated in 12 weeks of tuition. 75% of participants increase home vegetable production following IFFS participation. Average home vegetable production increased by 5.8kg to 10.1kg (136% increase) following training. 51 neighbouring households that did not participate in the training implemented at least one activity learned from neighbours and 46 of 76 households (61%) planned to expand their home garden to commercial farm scale. 23 of 32 farmers surveyed increase income and 17% of savings group members that participated were able to double their monthly savings amount.
- Commercial farm extension: 2 commercial farms established with 46 participants.
- Agricultural cooperative: The AC registered 107 members in their second year an increase of 65% and share sales increase by 135% to 232 shares. Total AC capital rose by 125% to \$2,721. 4 capacity building training provided to AC committee members by the provincial department for agriculture. The AC further increased its group business supplying fertilisers to local farmers. Business activities in 2017 earned gross profit of \$986 and the AC paid a dividend of \$3.2 per share to members.
- Business development: TGF supported the establishment of 4 group businesses with 4 savings groups consisting of 69 members focused on agricultural input supply reducing farmer's costs and generating \$1,370 profit for the savings groups. TGF supported the establishment of 8 microbusinesses with 8 entrepreneurs. These consisted of 4 grocery stores, one mobile food business, two static food stalls and a tailors shop. These businesses now generate a monthly income of \$1,065 for their owners.

Trustees' annual report *(continued)*

Health Programme

Overview

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

Projects in 2017 included:

- Training to Community Assistants (CA's) facilitated by the provincial health department and operational district to implement WHO protocols of nutrition monitoring and nutrient supplement intervention (MAM-SAM).
- Training for Village Health Support Groups (VHSGs) on nutrition and basic health to improve their ability to support community health and deliver community based health education.
- Malnutrition project: Every six months, health centre staff, VHSGs and CA's conduct MAM-SAM nutritional assessments for all children 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.
- Health education meetings: Maternal and infant health - 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. General Health, sanitation and hygiene - targeting all villagers, focused on reducing the incidence of waterborne disease in villages as well as reducing sanitation related infections and illness.
- Health outreach services: public health workers in target areas cannot typically conduct immunisation and other outreach clinics in 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 clinics for immunization, anti-parasitic and vitamin supplementation. Clinics were conducted monthly in remote villages in the target area.
- Community health monitoring: TGF supports regular meetings between VHSGs and local health staff to improve information sharing and health monitoring. TGF also supports a biannual health assessment to understand the changing health situation of the community and identify issues.

Results

- Health staff training: TGF supported the training of 91 Village Health Support Group (VHSG) members from 5 communes. Training focused on general health, nutrition, maternal health, sanitation and hygiene. VHSGs scored 95% in post-training assessment.
- CA training: TGF provided training to 5 CA's to support health centre staff implement WHO protocol MAM-SAM screening and nutritional supplement intervention.
- Malnutrition project: 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 MoH staff. 4,552 children from 59 villages in 5 target communes were screened and 81 children received micro nutrition supplements.
- 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 2017. This training focused on antenatal health, nutrition during pregnancy, safe birthing and nutrition for new-borns after birth with an emphasis on exclusive breastfeeding. 7,580 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 2017 indicates that 99.5% of mothers were now offering colostrum to newborns within 24 hours of birth, and 99.6% 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. General health education: 296 education sessions provided by 118 VHSGs to 6,633 villagers covering topics such as sanitation, hygiene, nutrition and water borne diseases.

Trustees' annual report *(continued)*

Health Programme *(continued)*

- Health Outreach Services: 1,305 children under the age of 1 year were vaccinated in 2017. 100% 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 support provided by TGF.
- Health Centre staff conducted 2 assessments of community health in 2017 surveying 800 women from 59 villages covering topics such as birthing, anti-natal services, dental hygiene, and sanitation.

Summary of Achievements

The Water and Sanitation Program completed 269 (94%) of 285 planned household rainwater harvesting systems in 20 villages, with 1,478 direct beneficiaries. A further 7 rainwater harvesting systems for agriculture were provided with 37 direct beneficiaries. TGF provided 3 rainwater collection ponds to 3 primary schools in the target area with 687 students and staff directly benefitting. 99% of latrines from previous installations are still in use in 2017. TGF worked with homeowners to establish 40 model environmental homes to promote safe, hygienic and health homes, with 212 direct beneficiaries. Villagers' knowledge and practice of proper water and sanitation practices decreased slightly from 85% to 83% in 12 months since the last assessment. 91% of 49,216 villagers in Chi Kraeng district have access to a latrine in their house.

Saving Groups have 784 members from 30 villages. By the end of 2017, villagers had recorded a 16% rise in capital over 12 months January to December 2017 to \$113,324. 491 loans with a value of \$94,125 were provided to members in 2017. 2 capacity building sessions and 2 focus group discussions were provided to SG committee members in 2017 to improve management and administration of SGs. Integrated Farmer Field Schools supported 12 weeks of farm based education to 76 beneficiaries with 136% increase in vegetable production of surveyed participants following training and 72% reporting an increase of income following training. 46 farmers then participated in commercial farm extension training to expand their vegetable production to supply the local market.

The Agricultural Cooperative expanded by 65% to 107 members, and increased the number of shares sold by 135%. The cooperative earned a gross profit of \$986 from business activities in 2017 paying dividends of \$3.2 per share to members. TGF supported the establishment of 4 group businesses by SGs and 8 microbusinesses of SG members in 2017.

The Health Program completed refresher training of health volunteers in maternal and infant health and general health and training of 5 CA's required to implement new nutrition monitoring protocols for children under 5, based on WHO best practice. Numbers of malnourished under 5 year olds increased by 1.6% to 18% (252 children of 4,552 children monitored in 2017) since December 2016. Health Centre staff provided BP100 (from the MoH), a micronutrient supplement and regular home based monitoring to 81 to severely wasting children to gain weight. Health education reached 7,580 pregnant women and new mothers and a further 6,633 villagers in 2017. Numbers of mothers accessing anti-natal services and exclusively breast feeding for the first 6 months remained well above the national average of 95.3% and 99.6% respectively. Vaccination programs reached 100% of 1,305 children who all completed their vaccinations within the year. 2 health surveys of 800 villagers were completed in 2017 to assess community health knowledge and behaviour.

The Children's Education Program continued to support 5 community based kindergarten classes and 3 public kindergarten classes in 2017 with 289 students. 100% of six-year-olds graduating from TGF ECE classes enrolled in Primary School. Dental hygiene hand washing training was provided to 388 and 1,938 students respectively with 388 children receiving dental hygiene materials. Life Skills classes were supported by TGF in 8 schools for 765 students with 82% of those participating, graduating primary school. Vegetables for free school breakfasts were provided with 78% of meals. 1,358kg of vegetables provided to schools in 2017. 974 students attended

Trustees' annual report *(continued)*

Summary of Achievements *(continued)*

summer school which provided 2,430 hours of instruction led by 15 teachers. 97% of SSP students enrolled in secondary school. SSC's conducted home visits to 210 students with poor attendance which enabled 165 students to re-enter school. 100% of 56 TGF scholarship students graduated primary school. 8 primary schools averaged 76% in CFS assessments conducted by the local education department. 4 primary schools were supported to deliver English language tuition to 462 children and TGF provided teacher training for 12 teachers. 91% of children passes their final exams. TGF supported to delivery of remedial classes for Khmer and Maths in 4 primary schools for 112 students in grade 6. 92 students (84%) passed their final exams.

Reserve Policy

TGF raised enough unrestricted funds to enable operations to end 2017 with funding for 2018 also secured. TGF remains a small Charity operation (2018 Budget is circa USD 370,000) 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

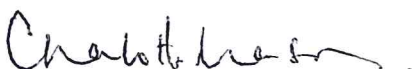
The trustees acknowledge responsibility for the company's system of internal financial control and believe the established systems including the computerization of the company's financial accounts are appropriate to the not-for-profit charitable organisation. No material losses or contingencies have 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 2017. 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

5 June 2018

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 2017 which are set out on pages 13 to 22.

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 2017. 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 CA

Independent Examiner

Henderson Loggie, 11-15 Thistle Street, Edinburgh EH2 1DF

5 June 2018

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 December 2017

		Unrestricted 2017 \$	Restricted 2017 \$	Total funds 2017 \$	Total funds 2016 \$
	Notes				
Income from:					
Donations and legacies	3	61,737	137,169	198,906	174,330
Activities for generating funds	4	84,054	-	84,054	202,097
Income from investments	5	150	-	150	218
Other income	6	150	-	150	175
Gain on disposal of assets		4,650	-	4,650	-
Total income		150,741	137,169	287,910	376,820
Expenditure on:					
Expenditure on charitable activities	7				
Water and Sanitation Programme		-	(72,182)	(72,182)	(106,033)
Income Generation Programme		-	(51,694)	(51,694)	(31,462)
Children's Education Programme		-	(55,340)	(55,340)	(49,888)
Health Programme		-	(67,713)	(67,713)	(56,963)
Truck		-	(2,334)	(2,334)	(2,333)
Field Support		(65,478)	-	(65,478)	(74,452)
Total expenditure		(65,478)	(249,263)	(314,741)	(321,131)
Net income/(expenditure)		85,263	(112,094)	(26,831)	55,689
Transfers between funds	14	(105,352)	105,352	-	-
Net movement in funds		(20,089)	(6,742)	(26,831)	55,689
Total funds brought forward		173,470	65,252	238,722	183,033
Total funds carried forward		153,381	58,510	211,891	238,722

Balance sheet at 31 December 2017

	Notes	Unrestricted 2017 \$	Restricted 2017 \$	Total funds 2017 \$	Total funds 2016 \$
Fixed assets					
Tangible assets	10	16,480	-	16,480	5,136
Current assets					
Stock		-	435	435	149
Debtors	11	6,319	-	6,319	6,277
Cash at bank and in hand		136,120	58,075	194,195	233,648
		<u>142,439</u>	<u>58,510</u>	<u>200,949</u>	<u>240,074</u>
Current liabilities					
Creditors: amounts falling due within one year	12	(5,538)	-	(5,538)	(6,488)
		<u>136,901</u>	<u>58,510</u>	<u>195,411</u>	<u>233,586</u>
Net current assets					
		<u>153,381</u>	<u>58,510</u>	<u>211,891</u>	<u>238,722</u>
Total assets less current liabilities					
		<u>153,381</u>	<u>58,510</u>	<u>211,891</u>	<u>238,722</u>
Net assets					
		<u>153,381</u>	<u>58,510</u>	<u>211,891</u>	<u>238,722</u>
Funds of the charity	13, 14				
Unrestricted funds				153,381	173,470
Restricted funds				58,510	65,252
				<u>211,891</u>	<u>238,722</u>
Total charity funds				<u>211,891</u>	<u>238,722</u>

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 2017.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2017 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 5 June 2018 and signed on its behalf by:



Charlotte Marson
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 2016) 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

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.

Notes to the financial statements (continued)

1 Accounting policies (continued)

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

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

	2017	2016
Net incoming resources are stated after charging	\$	\$
Depreciation – Owned assets	5,893	5,253
Independent examiner's fee	3,564	3,618

3 Voluntary income

	Unrestricted 2017 \$	Restricted 2017 \$	Total 2017 \$	Total 2016 \$
Maitri Trust	-	103,132	103,132	80,000
Siam Commercial Bank	20,000	-	20,000	-
Charities Trust PA	37	-	37	-
Arisaig	-	24,600	24,600	26,415
Scanpro	9,550	-	9,550	9,600
Goldman Sach	-	-	-	950
UWC	17,203	-	17,203	17,514
Individual donors	14,947	-	14,947	39,851
Villager income	-	9,437	9,437	-
	<u>61,737</u>	<u>137,169</u>	<u>198,906</u>	<u>174,330</u>

4 Activities for generating funds

	Unrestricted 2017 \$	Restricted 2017 \$	Total 2017 \$	Total 2016 \$
Fundraising event	84,054	-	84,054	202,097

Notes to the financial statements *(continued)*

5	Investment income	Unrestricted 2017 \$	Restricted 2017 \$	Total 2017 \$	Total 2016 \$
	Bank interest	150	-	150	218
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
6	Other income	Unrestricted 2017 \$	Restricted 2017 \$	Total 2017 \$	Total 2016 \$
	Telephone card income	150	-	150	175
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

Notes to the financial statements (continued)

7 Charitable activities

	Field Support	Water and Sanitation Programme	Income Generation Programme	Children's Education Programme	Health Programme	Truck	Total	Total
	2017	2017	2017	2017	2017	2017	2017	2016
	\$	\$	\$	\$	\$	\$	\$	\$
Salary costs (note 9)	42,149	24,226	26,280	24,174	33,433	-	150,262	144,822
Project materials	-	37,606	16,003	21,560	19,433	-	94,602	103,884
Other project costs	-	1,543	-	280	2,041	-	3,864	4,294
Insurance	70	18	18	18	18	-	142	142
Motor expenses	-	3,055	3,055	3,055	3,055	-	12,220	8,930
Telephone costs	550	568	627	597	618	-	2,960	2,770
Travel	4,344	211	211	211	211	-	5,188	7,317
Sundry	4,390	2,265	2,825	2,782	2,794	-	15,056	14,023
FX losses	1,815	-	-	9	-	-	1,824	6,478
Depreciation	551	752	752	752	752	2,334	5,893	5,253
Training	-	-	-	-	3,489	-	3,489	3,489
Office costs	5,342	1,938	1,923	1,902	1,869	-	12,974	13,729
Bank charges	949	-	-	-	-	-	949	1,040
Governance costs								
Legal and professional fees	1,754	-	-	-	-	-	1,754	1,342
Independent examiner's fee	3,564	-	-	-	-	-	3,564	3,618
	65,478	72,182	51,694	55,340	67,713	2,334	314,741	321,131

Notes to the financial statements (continued)

8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2017 (2016: 0 trustees - \$Nil).

Trustees' expenses

No Trustee received reimbursement of expenses in the year ended 31 December 2017 (2016: 0 trustees - \$Nil).

9 Staff costs

	2017 \$	2016 \$
Wages and salaries	150,262	144,822

No employee received remuneration in excess of \$81,017 (£60,000). The average number of employees during the year was 19 (2016; 18).

Compensation paid to key management personnel was \$50,669 (2016; \$59,500).

10 Tangible fixed assets

	Computer equipment \$	Office equipment \$	Vehicles \$	Total \$
Cost				
At 1 January 2017	8,175	5,845	49,740	63,760
Additions	860	961	15,416	17,237
Disposals	-	-	(9,100)	(9,100)
At 31 December 2017	9,035	6,806	56,056	71,897
Depreciation				
At 1 January 2017	(7,114)	(5,786)	(45,724)	(58,624)
Charge for year	(797)	(305)	(4,791)	(5,893)
Depreciation on disposals	-	-	(9,100)	(9,100)
At 31 December 2017	(7,911)	(6,091)	(41,415)	(55,417)
Net book value				
At 31 December 2017	1,124	715	14,641	16,480
At 31 December 2016	1,061	59	4,016	5,136

Notes to the financial statements *(continued)*

11 Debtors

	2017 \$	2016 \$
Other debtors	5,591	5,768
Prepayments and accrued income	728	509
	<u>6,319</u>	<u>6,277</u>

12 Creditors: Amounts falling due within one year

	2017 \$	2016 \$
Other creditors	688	1,588
Accruals and deferred income	4,850	4,900
	<u>5,538</u>	<u>6,488</u>

13 Analysis of net assets

	Fixed assets \$	Current assets \$	Current liabilities \$	Net funds \$
2017				
Unrestricted funds				
Field Support	16,480	142,439	(5,538)	153,381
	<u>16,480</u>	<u>142,439</u>	<u>(5,538)</u>	<u>153,381</u>
Restricted funds				
Income Generation Programme	-	-	-	-
Health Programme	-	58,510	-	58,510
	<u>-</u>	<u>58,510</u>	<u>-</u>	<u>58,510</u>
Total funds	<u>16,480</u>	<u>200,949</u>	<u>(5,538)</u>	<u>211,891</u>
2016				
Unrestricted funds				
Field Support	2,802	124,645	(6,488)	120,959
	<u>2,802</u>	<u>124,645</u>	<u>(6,488)</u>	<u>120,959</u>
Restricted funds				
Income Generation Programme	-	9,932	-	9,932
Health Programme	-	105,497	-	105,497
Truck	2,334	-	-	2,334
	<u>2,334</u>	<u>115,429</u>	<u>-</u>	<u>117,763</u>
Total funds	<u>5,136</u>	<u>240,074</u>	<u>(6,488)</u>	<u>238,722</u>

Notes to the financial statements (continued)

14 Movement in funds

	Balance at 1 Jan 17	Incoming resources	Resources expended	Transfers between funds	Balance at 31 Dec 17
	\$	\$	\$	\$	\$
2017					
Unrestricted funds					
Field Support	173,470	150,741	(65,478)	(105,352)	153,381
Restricted funds					
Water and Sanitation Programme	-	9,437	(72,182)	62,745	-
Children's Education Programme	-	24,600	(55,340)	30,740	-
Income Generation Programme	9,932	29,895	(51,694)	11,867	-
Health Programme	52,986	73,237	(67,713)	-	58,510
Truck	2,334	-	(2,334)	-	-
	65,252	137,169	(249,263)	105,352	58,510
Total funds	238,722	287,910	(314,741)	-	211,891
2016					
Unrestricted funds					
Field Support	54,565	269,687	(74,452)	(76,330)	173,470
Restricted funds					
Water and Sanitation Programme	-	53,176	(106,033)	52,857	-
Children's Education Programme	-	26,415	(49,888)	23,473	-
Income Generation Programme	41,361	33	(31,462)	-	9,932
Health Programme	82,440	27,509	(56,963)	-	52,986
Truck	4,667	-	(2,333)	-	2,334
	128,468	107,133	(246,679)	76,330	65,252
Total funds	183,033	376,820	(321,131)	-	238,722

Restricted funds

Water and Sanitation Programme (Formerly Infrastructure Programme)

Funded in 2017 by Villager income, 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 2017 by Arisaig, the programme aims to improve the reach and quality of primary and secondary school education in target areas.

Notes to the financial statements *(continued)*

15 Movement in funds *(continued)*

Restricted funds *(continued)*

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

Health Programme

Funded by Maitri Trust, the programme aims to complement the existing public health system in target areas.

Truck

This was a donation given specifically towards the purchase of a vehicle. The vehicle was purchased in 2015 and depreciation is being charged against the fund.

Transfers between funds

During the year a transfer of \$105,352 has been made from unrestricted funds to the Water and Sanitation programme, \$62,745, and Children's Education Programme, \$30,740, and Income Generation Programme \$11,867, to meet the deficit arising on the fund at the year end.

16 Ultimate controlling party

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

17 Related party disclosures

During the year to 31 December 2017, donations of \$nil (2016: \$19,195) were made to the charity by any of the trustees (2016: 5 trustees).