



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 2018

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Reference and administrative details

Trustees	Ms C E Marson B Levitt Ms W L Koon Ms S Sen Mr A Ferguson Mr P Wild
Company Secretary	Ms K Lampe
Country Director	Mr S. Flint
Business Manager	Mr S Kong (starting Feb 2017)
Independent examiner	Andrew Niblock MHA 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 2018. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 'Accounting and Reporting by Charities') issued in March 2005.

Structure, governance and management

Governing document

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

Appointment and training of trustees

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

Risk management

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

Objectives and activities

Objectives and aims

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

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

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

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

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

Trustees' annual report *(continued)*

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

In 2018, 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 number 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 2018 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.
- Identification of local contractors with the required labour and skills to complete construction projects in multiple locations.
- Managing materials logistics and construction timetable.
- Monitoring construction of household rainwater harvesting systems.
- Monitoring construction of agricultural rainwater harvesting systems.
- Design and construction of rainwater harvesting systems for health centres
- Refinement of model environmental home design
- Identification of homes suitable to promote model environmental homes.
- Supply of materials to and technical training of model environmental homeowners.
- Design and construction of rainwater harvesting systems for primary schools with water scarcity.
- Installation of microfiber water filters in primary schools for drinking and handwashing
- The construction of concrete handwashing stations and water points to allow for daily handwashing workshops for all students and irrigation.
- The renovation and repair of sanitation facilities in primary schools

Results

- TGF conducted 11 village meeting to promote rainwater harvesting systems with 297 participants.
- TGF conducted home visits to 297 households to promote rainwater harvesting systems and assess the viability of installing the system in their homes.
- TGF provided materials for the construction of 150 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 795 villagers directly in 2018.

Trustees' annual report *(continued)*

Water and Sanitation Programme *(continued)*

Results *(continued)*

- TGF provided materials for the construction of 13 agriculture rainwater harvesting systems (3 x 4,000L + 10 x 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 68 villagers directly in 2018.
- TGF provided technical support and materials for the construction of a rainwater harvesting system at one commune health centre in the district to prevent the facility running out of water during the dry season; directly benefiting up to 5,639 villagers who use its services.
- TGF designed, provided technical support and materials for construction of rainwater harvesting and water filtration systems for 2 primary schools. These were complemented by 9 handwashing stations across the 2 schools. This benefitted 589 students and staff directly in 2018.
- Renovations and upgrades were made to 5 toilet blocks in these 2 schools.
- TGF supported 20 households with materials and technical training to establish 20 model environmental homes. These homes promote safe and hygienic practices to improve health and sanitation at home. This benefitted approximately 222 villagers directly in 2017.
- TGF conducted home assessments of all 60 beneficiaries of the Home Environment project to understand the impact on those households.
- TGF assessed 800 households and found that villagers' knowledge and practice of good sanitation and hygiene practices increased from 83% in December 2017 to 91% in December 2018. 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 2018, 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.
- Wash in Schools (WinS) project to conduct daily handwashing activities in schools, increase access to sustainable safe water supply for drinking and other uses, improved sanitation and hygiene and responsible disposal of school waste.
- 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.

Trustees' annual report *(continued)*

Children's Education Programme *(continued)*

Overview *(continued)*

- Summer School is held during the summer vacation (August to October). 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 5 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 3 & 6 students with the aim of reducing drop-out numbers of students progressing from primary to secondary school.

Results

- Early Childhood Education: 5 villages, 5 community kindergarten classes, 145 students. 27 of 27 students aged 5 matriculated in October 2018 to the 1st grade of primary school.
- A further 4 community kindergarten classes were established in collaboration with local authorities in 2018, with a further 108 student aged 3-5 years registered 29 of 29 students aged 5 matriculated in October 2018 to the 1st grade of primary school.
- Teacher training was provided to 9 ECE teachers from 3 communes scoring 86% in post training assessments
- Dental Hygiene and Sanitation: 17 core teachers were provided with DHP, hand washing and clean water awareness training. 334 students at 8 schools received dental hygiene kits from TGF and instruction on how to brush their teeth. 1,947 students received hand washing materials from TGF and instruction regarding hand washing. Students were assessed in both knowledge and practice of sanitation and dental hygiene practices over the course of the year.
- TGF supported the creation of hygiene monitors within each of the 2 schools who are responsible for leading daily handwashing instruction to all students and promoting a hygienic school environment. TGF provided these staff members with small stipend and monitoring and support. The project benefitted 589 students and staff in 2018.
- Life Skills Project: 905 children were taught life skills by 28 teachers in 8 schools. 89% of children pass exams. Vegetables for free school breakfasts were provided with 87% of meals. 1,270kg of vegetables provided to schools in 2018.
- Summer School Project: 1,024 students registered for summer school at 5 schools. There were 2,390 hours of instruction led by 16 teachers. 98% of curriculum completed. 97.5% of SSP students enroll in secondary school.
- School Support Committees: 8 SSCs from 10 villages with 100 members mentored. 4 training sessions with 76 participants provided on skills for SSC members. 74% 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. 95% 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 74% in Child Friendly School (CFS) assessments conducted by the local education authority.

Trustees' annual report *(continued)*

Children's Education Programme *(continued)*

Results *(continued)*

- English classes: 5 primary schools (1 planned school could not source a qualified teacher) were supported by TGF to provide English classes to 512 of 527 (97%) students. 97% student attendance for English class. TGF conducted 1 x teacher training sessions for 18 English teachers. Average post test score 80%. 89% of students who sat final exams passed.
- Key skills classes: 4 primary schools were supported by TGF to deliver key skills classes to 276 of 294 (94%) of students in grades 3 and 6 with an average attendance of 94%. 225 students (80%) passed the final exams. 4 teacher assessments were conducted scoring an average of 91% in classroom management and 88% in teaching practice.

Income Generation Programme

Overview

TGF partners with local communities to provide 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, and assistance to entrepreneurs in target areas to start their own businesses, business skills training, and savings groups.

Activities during 2018 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 focuses on experiential farm-based training for village groups 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, 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.
- Commercial Farm extension: For farmer field school participants that are interested in scaling up their home gardens TGF supported the establishment of 3 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.

Trustees' annual report *(continued)*

Income Generation Programme *(continued)*

Overview *(continued)*

- 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 supported 35 savings groups in 35 villages with a total year-end membership of 849 villagers. By the end of 2018, villager's had capital of \$134,358. Capital growth from January to December 2018 was 19%. TGF provided 1 focus group discussions with 26 savings group committee members, and 3 capacity building training sessions for 71 savings group committee members. Savings groups provide 668 loans with a value of \$106,840 to members in 2018. As part of the Savings Group project 6 new village savings groups were initiated in 2018 with 123 active members and 24 committee members, 1 capacity building training in bookkeeping was provided to 24 savings committee members.
- Integrated Farmer Field Schools: 155 trainees participated in 12 weeks of tuition at 6 village locations. A sample of 3 locations showed that on average participants increase their cultivation of land for vegetable gardens by 130% and revenue from vegetables increased by 56% from 2017. 53% of participants increased home vegetable production and 43% reported increased income following IFFS participation. 70 surveyed participants provided direct benefit to 339 family members and peer to peer training provided a added 174 indirect beneficiaries to the project. Of 68 surveyed participants in chicken raising training showed an average income of \$33 per participants in 2 months following training and a return of \$75 per trainee for an investment of \$24 per trainee. This benefitted 325 villagers directly and a further 47 indirectly from peer to peer training. Of 21 surveyed participants in fish farming they cultivated an average of 2kgs of fish per household however the project was implemented late in the year and income from this element is not yet available and fish fry had not developed to full maturity by December 2018.
- Commercial farm extension: 3 commercial farms established with 80 trainees participating in the course. The 3 commercial farm test sites focused on commercial scale production of cucumbers and long beans based on demand from the local market. The 3 farms generated a total of 1,010 KG of produce over a growing period of 81, 119 & 149 days respectively. This generated revenue for farmers of \$605 and profit of \$275.50. TGF contributed 48% of costs with the farmers contributing the remaining 52% plus labour.
- Agricultural cooperative: The AC increased membership to 108 farmers in 2018 and increased the number of shares by 29% to 298 shares, following the Annual General Assembly held in February 2018. By December 2018 total AC capital rose by 154% to \$4,219 from increased membership, share sales, agricultural input supply business activities and profits from advancing financial credit to members. 3 capacity building trainings were provided to 7 AC committee members supported by the provincial department for agriculture, 10 monthly meetings were held over the course of 2018 supported by TGF staff and one meeting of all AC members was conducted during the year. Business activities in 2018 earned gross profit of \$1,598 and the AC paid a dividend of \$2.85 per share to members.

Trustees' annual report *(continued)*

Income Generation Programme *(continued)*

Results *(continued)*

- Business development: 4 savings group agricultural input supply business from 2017 continued to grow selling 212 shares and generating \$1,122 profit for shareholders as well as reducing farmer's costs. A further 5 savings group businesses established in 2018 sold 178 shares to members and generated a further \$873 profit for shareholders. Of 8 microbusinesses established in 2017, 6 businesses continued to operate in 2018 generating over \$9,250 in profit with 32 direct beneficiaries. A further 8 businesses established between February and April 2018 generated over \$5,800 in profit with a further 42 direct beneficiaries. Business activities include; a mobile food vendor, grocery stores, a mushroom farm, a gasoline station, chicken raising and tailoring.

Health Programme

Overview

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

Projects in 2018 included:

- 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.
- Digital collection of community health data: In 2018 TGF partnered with Singapore based non-profit organisation Allied World Healthcare (AWH) to conduct a pilot project collecting detailed data of community health in 5 villages in Chi Kraeng district. This project aimed to improve understanding of community health and inform future health interventions whilst using digital tools and automating data analysis, building skills of community health volunteers, whilst also giving them an opportunity to earn a regular income through their work. TGF and AWH plan to further develop this project in 2019; expanding to additional villages and introducing new targeted health interventions and access to cheaper pharmaceuticals in collaboration with international pharmaceutical companies and distributors.

Trustees' annual report *(continued)*

Health Programme *(continued)*

Results

- Health staff training: TGF supported the training of Village Health Support Group (VHSG) members from 5 communes. Training focused on general health, nutrition, maternal health, sanitation and hygiene. VHSGs scored 96% in post-training assessment.
- 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. 4,629 children from 59 villages in 5 target communes were screened and 68 severely wasting children received BP-100 micro nutrition supplement therapy. A further 1,554 moderately malnourished children identified during screening received additional home based nutritional support for 2 months. During the course of 2018 the number of moderately underweight children in TGF target areas fell by 5.9% to 585 children and severely underweight children fell by 2.24% to 152. Numbers of moderately wasting children fell by 1.37% to 306 children, while numbers of severely wasting children fell to just 0.8% of children under 5 (39 children). These reflect the lowest numbers of malnutrition in the district since TGF began operations.
- 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 2018. This training focused on antenatal health, nutrition during pregnancy, safe birthing and nutrition for new-borns after birth with an emphasis on exclusive breastfeeding. Workshops received 7,784 visits by 2,627 women; attending on average. 2.9 sessions per mother. This training has resulted in changes in attitude by village women in the areas of use of colostrum, exclusive breastfeeding and professionally assisted births. Sample survey data collected in December 2018 indicates that 96.9% of mothers are now offering colostrum to newborns within 1 hours of birth (100% within 24 hours), and 100% 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: 295 education sessions provided by 118 VHSGs to 11,135 villagers covering topics such as sanitation, hygiene, nutrition and water borne diseases.
- Health Outreach Services: 4920 of 5420 vaccinations (90.8%) were administered in 2018 with 1071 of 1084 children (98.8%) completing the Expanded Programme of Immunization within their first year of life. The clinics were conducted by Cambodian public health workers whose operational area covers the villages, with some support provided by TGF.
- Health Centre staff conducted 2 assessments of community health in 2018 surveying 806 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 150 (100%) planned household rainwater harvesting systems in 11 villages, with 795 direct beneficiaries. A further 10, 2000 litre and 3, 4000 litre rainwater harvesting systems for agriculture were provided with 69 direct beneficiaries. To support the Ministry of Educations, WASH in Schools (WinS) project, TGF provided rainwater harvesting, water storage, water filtration systems, 9 handwashing stations and renovated 6 toilet blocks in 2 primary schools in the target area directly benefitting 589 students plus staff. In 2018 the programme expanded its model environmental homes project, adding a further 20 households to the 40 established in 2017, providing them with materials and support to promote safe, hygienic and health homes, with 318 direct beneficiaries. The programme completed 2 WATSAN assessments selecting 800 participants, assessing handwashing practices, clean water access, latrine use and home hygiene. Villagers' knowledge and practice of proper water and sanitation practices increased from 83% to 91% in 12 months since the last assessment. 91% of 49,216 villagers in Chi Kraeng district have access to a latrine in their house.

Trustees' annual report *(continued)*

Summary of Achievements *(continued)*

Saving Group membership grew by 8% to 849 members from 35 villages in 2018. By the end of 2018, villagers had recorded a 19% rise in capital over 12 months January to December 2018 to \$134,358. 668 loans with a value of \$106,840 were provided to members in 2018. 4 capacity building sessions and 1 focus group discussions were provided to SG committee members in 2018 to improve management and administration of SGs. Integrated Farmer Field Schools established in 6 villages supported 12 weeks of farm based education to 155 beneficiaries. Surveying showed that participants increased their cultivation of land for vegetable gardens by 130% and revenue from vegetables increased by 56% from 2017. 53% of participants increased home vegetable production and 43% reported increased income. Commercial test farms were established in 3 villages supporting 80 farmers to expand their production scale. Incomes from these sites were \$605 over the growing period with a profit of \$275.50. The Agricultural Cooperative expanded to 108 members, and increased the number of shares sold by 29%. The AC increased its available capital by 154% to \$4,219, with an annual profit of \$1,598 paying a \$2.85 dividend per share to members. A further 5 savings group businesses were added in 2018 to the 4 established in 2017. These new businesses sold 178 shares to members and generated a further \$873 profit for shareholders. 6 micro businesses continued to operate in 2018 generating over \$9,250 in profit with 32 direct beneficiaries. A further 8 businesses established between February and April 2018 generated over \$5,800 in profit with a further 42 direct beneficiaries. Business activities include; a mobile food vendor, grocery stores, a mushroom farm, a gasoline station, chicken raising and tailoring.

The Health Program completed refresher training of 118 health volunteers in maternal and infant health and general health scoring 96% in post training assessments. During the course of 2018 the number of moderately underweight children in TGF target areas fell by 5.9% to 585 (12.6%) children and severely underweight children fell by 2.24% to 152. Numbers of moderately wasting children fell by 1.37% to 306 children, while numbers of severely wasting children fell to just 0.8% of children under 5 (39 children). These reflect the lowest numbers of malnutrition in the district since TGF began operations. 68 severely wasting children received BP-100 micro nutrition supplement therapy. A further 1,554 moderately malnourished children identified during screening received additional home based nutritional support for 2 months. 236 health education sessions registered 7,784 participants, comprising of unique visits by 2,627 pregnant women and new mothers (2.9 sessions per mother). Numbers of mothers accessing anti-natal services and exclusively breast feeding for the first 6 months remained well above the national average of 96.4% and 100% respectively. Vaccination programs reached 98.8% of 1,084 children who all completed their vaccinations within the year. 2 health surveys of 800 villagers were completed in 2018 to assess community health knowledge and behaviour and 11,135 villagers attended community based health education workshops supported by TGF and led by VHSGs.

The Children's Education Program continued to support 5 community based kindergarten classes and handed over responsibility for 3 public kindergarten classes to the provincial dept. of Education in 2018. A further 4 ECE classes were established in Spean Tnout Commune following a request from the local authority, these 9 classes benefited 253 students aged 3 to 5 years. 56 (100%) six-year-olds graduating from TGF ECE classes enrolled in Primary School. Dental hygiene hand washing training was provided to 334 and 1,947 students respectively with 334 children receiving dental hygiene materials. In addition, as part of the governments Wash in Schools (WinS) project TGF trained hygiene monitors in 2 schools and provided daily handwashing instruction and monitoring benefiting 589 students directly in 2018. Life Skills classes were supported by TGF in 8 schools for 905 students with 89% of those participating, graduating primary school. Vegetables for free school breakfasts were provided with 87% of meals. 1,270kg of vegetables provided to schools in 2018. 1,024 students registered for summer school at 5 schools. There were 2,390 hours of instruction led by 16 teachers. 98% of curriculum completed. 97.5% of students enrolled in secondary school. SSC's and teacher

Trustees' annual report *(continued)*

Summary of Achievements *(continued)*

conducted 2 x home visits per school, 95% of children receiving home visits returned to school. 56 (100%) scholarship students selected by SSC's and supported by TGF graduated primary school and enrolled in secondary school. 8 primary schools averaged 74% in CFS assessments conducted by the local education department. 5 primary schools were supported to deliver English language tuition to 512 children and TGF provided teacher training for 18 teachers. 89% of children passes their final exams. Remedial classes for Khmer and Maths established in 2017 was expanded include grade 3 (in addition to grade 6) students in 4 schools in 2018 reaching 276 students in grades 3 and 6. 225 students (80%) passed their final exams.

Reserve Policy

TGF has raised enough unrestricted funds to enable operations to end 2018 with some funding for 2019 also secured. TGF remains a small Charity operation (2018 Budget is circa USD 350,000) with the flexibility to adjust budget spending where necessary depending on funding. The trustees and management continue to review expenditure and income on a monthly basis and will make adjustments if and when required.

Financial Review

The financial performance is set out on page 16 and 17 of these financial statements. The surplus for the year is \$101,014 (2017: deficit \$26,831). At 31 December 2018, the Trust had net current assets of \$301,076 (2017: \$195,411) represented by \$61,908 of restricted funds and \$239,168 of unrestricted funds. The Trustees consider the financial performance to be satisfactory.

Financial Control

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

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

It is the view of the directors that the accounts presented represent a true and fair view of the state of affairs of the company for the 12 months to 31st December 2018. Suitable accounting policies have been established and applied consistently and disclosed with reasonable accuracy the financial position of the company.

Plans for the future

TGF will continue to provide services in all four programmes adapting where necessary depending on community needs, Government policy and action and available funds. In 2019 TGF will endeavor to renew term funding as well as bringing in new corporate donors. At the end of the year a small number of TGF supporters will be raising money by running from Phnom Penh to Angkor Wat!

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

25 June 2019

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 2018 which are set out on pages 15 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2018. 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*)

Partner

For and on behalf of MHA Henderson Loggie

11-15 Thistle Street,

Edinburgh

EH2 1DF

25 June 2019

MHA Henderson Loggie is the trading name of Henderson Loggie LLP.

Statement of financial activities (incorporating income and expenditure account)

for the year ended 31 December 2018

	Notes	Unrestricted 2018 \$	Restricted 2018 \$	Total funds 2018 \$	Total funds 2017 \$
Income from:					
Donations and legacies	3	51,250	134,626	185,876	198,906
Activities for generating funds	4	277,829	-	277,829	84,054
Income from investments	5	146	-	146	150
Other income	6	111	28	139	150
Gain on disposal of assets		-	-	-	4,650
Total income		329,336	134,654	463,990	287,910
Expenditure on:					
Expenditure on charitable activities	7				
Water and Sanitation Programme		-	(69,342)	(69,342)	(72,182)
Income Generation Programme		-	(77,708)	(77,708)	(31,462)
Children's Education Programme		-	(63,509)	(63,509)	(55,340)
Health Programme		-	(67,630)	(67,630)	(67,713)
Truck		-	(2,333)	(2,333)	(2,334)
Field Support		(82,454)	-	(82,454)	(65,478)
Total expenditure		(82,454)	(280,522)	(362,976)	(314,741)
Net income/(expenditure)		246,882	(145,868)	101,014	(26,831)
Transfers between funds	14	(149,266)	149,266	-	-
Net movement in funds		97,616	3,398	101,014	(26,831)
Total funds brought forward		153,381	58,510	211,891	238,722
Total funds carried forward		250,997	61,908	312,905	211,891

Balance sheet
at 31 December 2018

	<i>Notes</i>	Unrestricted 2018 \$	Restricted 2018 \$	Total funds 2018 \$	Total funds 2017 \$
Fixed assets					
Tangible assets	10	11,829	-	11,829	16,480
Current assets					
Stock		-	876	876	435
Debtors	11	133,173	-	133,173	6,319
Cash at bank and in hand		110,820	61,032	171,852	194,195
		<hr/> 243,993	<hr/> 61,908	<hr/> 305,901	<hr/> 200,949
Current liabilities					
Creditors: amounts falling due within one year	12	(4,825)	-	(4,825)	(5,538)
Net current assets		<hr/> 239,168	<hr/> 61,908	<hr/> 301,076	<hr/> 195,411
Total assets less current liabilities		<hr/> 250,997	<hr/> 61,908	<hr/> 312,905	<hr/> 211,891
Net assets		<hr/> 250,997	<hr/> 61,908	<hr/> 312,905	<hr/> 211,891
Funds of the charity	13, 14	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Unrestricted funds				250,997	153,381
Restricted funds				61,908	58,510
Total charity funds				<hr/> 312,905	<hr/> 211,891

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 2018.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2018 in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

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

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

The financial statements were approved by the Board of Trustees on 25 June 2019 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 2017) 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

Net incoming resources are stated after charging	2018	2017
	\$	\$
Depreciation – Owned assets	6,866	5,893
Independent examiner's fee	3,564	3,564
	<hr/>	<hr/>

3 Voluntary income

	Unrestricted 2018 \$	Restricted 2018 \$	Total 2018 \$	Total 2017 \$
Maitri Trust	-	100,902	100,902	103,132
Siam Commercial Bank	-	-	-	20,000
Charities Trust PA	-	-	-	37
Arisaig	1,270	26,089	27,359	24,600
Scanpro	4,701	-	4,701	9,550
UWC	21,853	-	21,853	17,203
Individual donors	23,426	1,910	25,336	14,947
Villager income	-	5,725	5,725	9,437
	<hr/>	<hr/>	<hr/>	<hr/>
	51,250	134,626	185,876	198,906
	<hr/>	<hr/>	<hr/>	<hr/>

4 Activities for generating funds

	Unrestricted 2018 \$	Restricted 2018 \$	Total 2018 \$	Total 2017 \$
Fundraising event	277,829	-	277,829	84,054
	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the financial statements *(continued)*

5	Investment income	Unrestricted 2018 \$	Restricted 2018 \$	Total 2018 \$	Total 2017 \$
	Bank interest	146	-	146	150
		<u>146</u>	<u>-</u>	<u>146</u>	<u>150</u>
6	Other income	Unrestricted 2018 \$	Restricted 2018 \$	Total 2018 \$	Total 2017 \$
	Telephone card income	111	28	139	150
		<u>111</u>	<u>28</u>	<u>139</u>	<u>150</u>

Notes to the financial statements *(continued)*

7 Charitable activities

	Field Support 2018 \$	Water and Sanitation Programme 2018 \$	Income Generation Programme 2018 \$	Children's Education Programme 2018 \$	Health Programme 2018 \$	Truck 2018 \$	Total 2018 \$	Total 2017 \$
Salary costs (note 9)	57,378	26,635	35,130	24,490	27,768	-	171,401	150,262
Project materials	-	30,132	31,057	25,800	28,526	-	115,515	94,602
Other project costs	-	474	-	708	677	-	1,859	3,864
Insurance	70	18	18	18	18	-	142	142
Motor expenses	285	3,811	3,811	3,811	3,811	-	15,529	12,220
Telephone costs	595	448	544	448	448	-	2,483	2,960
Travel	1,547	387	387	387	387	-	3,095	5,188
Sundry	3,147	4,256	3,592	4,106	2,852	-	17,953	15,056
FX losses	2,469	-	-	-	-	-	2,469	1,824
Depreciation	865	917	917	917	917	2,333	6,866	5,893
Training	-	-	-	589	-	-	589	3,489
Office costs	6,144	2,264	2,252	2,235	2,226	-	15,121	12,974
Bank charges	1,222	-	-	-	-	-	1,222	949
Governance costs								
Legal and professional fees	4,168	-	-	-	-	-	4,168	1,754
Independent examiner's fee	3,564	-	-	-	-	-	3,564	3,564
	<u>82,454</u>	<u>69,342</u>	<u>77,708</u>	<u>63,509</u>	<u>67,630</u>	<u>2,333</u>	<u>362,976</u>	<u>314,741</u>

Notes to the financial statements *(continued)*

8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2018 (2017: 0 trustees - \$Nil).

Trustees' expenses

No Trustee received reimbursement of expenses in the year ended 31 December 2018 (2017: 0 trustees - \$Nil).

9 Staff costs

	2018 \$	2017 \$
Wages and salaries	171,401	150,262
	171,401	150,262

No employee received remuneration in excess of \$81,017 (£60,000). The average number of employees during the year was 18 (2017; 19).

Compensation paid to key management personnel was \$55,337 (2017; \$50,669).

10 Tangible fixed assets

	Computer equipment \$	Office equipment \$	Vehicles \$	Total \$
Cost				
At 1 January 2018	9,035	6,806	56,056	71,897
Additions	1,700	515	-	2,215
	10,735	7,321	56,056	74,112
At 31 December 2018	10,735	7,321	56,056	74,112
Depreciation				
At 1 January 2018	(7,911)	(6,091)	(41,415)	(55,417)
Charge for year	(1,249)	(478)	(5,139)	(6,866)
	(9,160)	(6,569)	(46,554)	(62,283)
At 31 December 2018	(9,160)	(6,569)	(46,554)	(62,283)
Net book value				
At 31 December 2018	1,575	752	9,502	11,829
At 31 December 2017	1,124	715	14,641	16,480

Notes to the financial statements *(continued)*

11 Debtors

	2018 \$	2017 \$
Other debtors	132,779	5,591
Prepayments and accrued income	394	728
	133,173	6,319
	133,173	6,319

12 Creditors: Amounts falling due within one year

	2018 \$	2017 \$
Other creditors	759	688
Accruals and deferred income	4,066	4,850
	4,825	5,538
	4,825	5,538

13 Analysis of net assets

	Fixed assets \$	Current assets \$	Current liabilities \$	Net funds \$
2018				
<i>Unrestricted funds</i>				
Field Support	11,829	243,993	(4,825)	250,997
<i>Restricted funds</i>				
Health Programme	-	61,908	-	61,908
Total funds	11,829	305,901	(4,825)	312,905
	11,829	305,901	(4,825)	312,905
2017				
<i>Unrestricted funds</i>				
Field Support	16,480	142,439	(5,538)	153,381
<i>Restricted funds</i>				
Income Generation Programme	-	-	-	-
Health Programme	-	58,510	-	58,510
	-	58,510	-	59,510
Total funds	16,480	200,949	(5,538)	211,891
	16,480	200,949	(5,538)	211,891

Notes to the financial statements *(continued)*

14 Movement in funds	Balance at 1 Jan 18	Incoming resources	Resources expended	Transfers between funds	Balance at 31 Dec 18
2018	\$	\$	\$	\$	\$
Unrestricted funds					
Field Support	153,381	329,336	(82,454)	(149,266)	250,997
Restricted funds					
Water and Sanitation Programme	-	7,634	(69,342)	61,708	-
Children's Education Programme	-	26,090	(63,509)	37,419	-
Income Generation Programme	-	29,902	(77,708)	47,806	-
Health Programme	58,510	71,028	(67,630)	-	61,908
Truck	-	-	(2,333)	2,333	-
	58,510	134,654	(280,522)	149,266	61,908
Total funds	211,891	463,990	(362,976)	-	312,905
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

Restricted funds

Water and Sanitation Programme (Formerly Infrastructure Programme)

Funded in 2018 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 2018 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 \$149,266 has been made from unrestricted funds to the Water and Sanitation programme, \$61,708, and Children's Education Programme, \$37,419, and Income Generation Programme \$47,806 and Truck £2,333, to meet the deficit arising on the fund at the year end.

16 Financial Instruments	2018	2017
	£	£
Carrying amount of financial assets		
Financial assets measured at fair value through profit and loss	132,779	5,591
Carrying amount of financial liabilities		
Financial liabilities measured at amortised cost	(4,825)	(5,538)
	127,954	53
	127,954	53

Financial assets that are debt instruments measured at amortised cost comprise of other debtors.

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

17 Ultimate controlling party

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