



**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 2019

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## Reference and administrative details

<b>Trustees</b>	Ms C E Marson Mr B Levitt Ms W L Koon Ms S Sen Mr A Ferguson Mr P Wild Mr R Biro (appointed 1 January 2019)
<b>Country Director</b>	Mr S. Flint
<b>Business Manager</b>	Mr S Kong
<b>Independent examiner</b>	Andrew Niblock MHA Henderson Loggie 11-15 Thistle Street Edinburgh EH2 1DF
<b>Registered office</b>	94 Muswell Hill Road London N10 3JR
<b>Registered company number</b>	06613231 (England and Wales)
<b>Registered charity number</b>	1124767

# Trustees' annual report

## Trustees' report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. 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 2019, 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 and impact on nearly the entire population of each village.

### Water and Sanitation Programme

#### Overview

TGF works with local communities and local government to determine water and sanitation needs in target communities. The projects 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 2019 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 timetables.
- Monitoring construction of household and agricultural rainwater harvesting systems.
- Development of a low-cost well drilling rig and training of a local well drilling team to increase income opportunities and provide affordable access to water access in water scarce areas.
- 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.
- Evaluation of the implementation of model environmental home practices.
- 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
- Collaboration with the Ministry of Rural Development and local authorities to assess the impact of latrines to rates of open defecation in the community and register villages certified "Open Defecation Free" (ODF) with the Ministry.

#### Results

- A comprehensive assessment of 11,082 families across 5 communes conducted in collaboration with local authorities in December 2019 showed that that 90% of household practiced regular hand washing, 92% of households had access to clean water, 91% had access to a working latrine and 83% had a hygienic home, a combined 89%.
- TGF conducted 16 village meetings to promote rainwater harvesting systems with 371 participants.

## Trustees' annual report (continued)

- TGF conducted home visits to 395 households to promote rainwater harvesting systems and assess the viability of installing the system in their homes.
- TGF provided materials for the construction of 120 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 and additional TGF criteria). This benefited approximately 636 villagers directly in 2019.
- TGF provided materials for the construction of 16 agriculture rainwater harvesting systems (4 x 4,000L + 12 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 and additional TGF criteria). This benefited approximately 85 villagers directly in 2019.
- TGF designed and fabricated a portable well drilling rig, conducted tests and began piloting the well drilling rig at a community kindergarten TGF is supporting. Following initial tests some adjustments to the design were made with an aim to begin drilling wells in 2020.
- 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 and were assessed in pre and post project assessments to understand the impact of the project on the households participating. Approximately 212 villagers benefited directly from the project in 2019.
- TGF designed, provided technical support and materials for construction of 10,000 litre rainwater harvesting and water filtration systems for 2 primary schools. These were complemented by 10 handwashing stations with piped water supply across the 2 schools. This benefited 700 students plus staff directly in 2019.
- Renovations and upgrades were made to 6 toilet blocks in the two 2 primary schools, piped water irrigation was installed for school gardens and incinerators provided for waste disposal.
- TGF staff worked with staff from the provincial department of rural development to establish and train community assessment teams comprising of village and commune authorities and community members to conduct visual inspections, surveys and interviews in 10 villages to assess the prevalence of open defecation following the implementation of latrine building projects.
- Following the assessments all 10 villages were certified "Open Defecation Free" (ODF) by the Provincial Department of Rural Development and registered with the Ministry of Rural Development.
- Recognition events were held for the 10 villages participating attended by local community leaders and officials and certification signs were erected in those villages.

### 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 2019, 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.

## Trustees' annual report *(continued)*

- Wash in Schools (WinS) project to conduct and monitor daily hand washing 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 and produce is used to provide free school breakfasts to students. TGF supports this project from grades 4-6 in primary schools in the target areas.
- 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: 9 villages, 9 community kindergarten classes, 243 students. 53 of 53 students aged 6 (100%) matriculated in October 2019 to the 1st grade of primary school.
- 21 days of teacher training was provided to 9 ECE teachers from 3 communes in collaboration with the district office of education.
- 3 days of refresher training was provided to 23 community kindergarten teachers in collaboration with World Vision and the provincial department of education with 67% passing pre-training assessments and 98% passing post-training assessments.
- 2 assessments of ECE classes based on the Ministry of Education's 'Minimum Standards' criteria were conducted in collaboration with the district office of education; scoring 88% in the first and 93% in the second assessment.
- Dental Hygiene and Sanitation: 16 core teachers were provided with DHP, hand washing and clean water awareness training. 1,262 students at 8 schools received dental hygiene kits from TGF and instruction on how to brush their teeth. 1,972 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 a further 2 hygiene monitors in addition to the 2 created in 2018 to support the WASH in schools (WinS) project in 4 schools. These staff members are responsible for leading daily hand washing and tooth brushing instruction to all students and promoting a hygienic school environment. TGF provided these staff members with small stipends and monitoring and support. The project benefitted 1,289 students and staff in 2019.
- Life Skills Project: 958 children were taught life skills by 27 teachers in 8 schools. 80% of children passed exams. Vegetables for free school breakfasts were provided with 79% of meals. 1,923 kg of vegetables provided to schools in 2019.
- Summer School Project: 1,100 students registered for summer school at 5 schools. There were 2,532 hours of instruction led by 17 teachers. 97% of curriculum completed.
- School Support Committees: 8 SSCs from 10 villages with 103 members mentored. 4 training sessions with 80 participants provided on skills for SSC members. 75% 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. 75% of children receiving home visits returned to school. 56 scholarship students selected by SSC's and supported by TGF. 98% of scholarship students graduated primary school and enrolled in secondary school. 8 schools averaged 77% in Child Friendly School (CFS) assessments conducted by the local education authority.

## Trustees' annual report *(continued)*

- English classes: 5 primary schools were supported by TGF to provide English classes to 569 of 588 (97%) students. 97% student attendance for English class. TGF conducted 1 x teacher training workshop for 13 English teachers. 70% pass rate of participating students.
- Key skills classes: 4 primary schools were supported by TGF to deliver key skills classes to 241 of 292 (83%) of students in grades 3 and 6 with an average attendance of 96%. 173 students (80%) passed the final exams. 4 teacher assessments were conducted scoring an average of 97% in classroom management and 88% in teaching practice.

### Income Generation Programme

#### Overview

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

In 2019, TGF implemented the following projects and activities:

- 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 (IIFS) operate on a village level establishing a test farm at one location in the village. This farm operates as the 'school' for up to 15 '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 as well as the production of natural fertilisers and pesticides. Student farmers work together to identify common pests and diseases and learn about methods to control and reduce them. External training is provided by the Provincial Department for Agriculture.
- Commercial Farm extension: For farmer field school participants that are interested in scaling up their home gardens TGF supported the establishment of 4 test farms for commercial production. At these sites students focused on the production of one or two vegetables to supply the local market. Participants learn about the challenges and methods required and received mentoring and support to expand their own farms and access the local market.
- Agricultural cooperative: TGF supports interested farmers to collectivise and sell shares in their cooperative to raise funds for shared 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 supported villagers to administer 34 savings groups and establish a further 3 groups in 2 new villages. Total year-end membership was 909 villagers of which 92% were women and the year-end capital of 34 existing groups was \$212,639 representing a 58% growth in capital from December 2018.



## Trustees' annual report *(continued)*

- TGF provided 3 capacity building trainings (booking, roles & responsibilities, and savings cycle closing) for Savings Group Committee members with 65% (177) participants from 72% (27) of active Savings Groups and conducted 1 assessment of the capacity of Savings Group Committees which showed that 2/37 (5%) were fully independent, 32/37 (87%), were capable of managing most activities well and 3/37 (8%) required further training and support.
- A total of 91 IFFS trainees participated in 12 weeks of tuition at 6 village locations. Pre and post training assessments of participants (87% female) at 3 locations, showed that 41% of participants increased their household income. Participants increased their cultivation of land for vegetable gardens by an average of 60%, increasing average revenue from vegetables by 94% from the previous 12 months to \$106 per month post training.
- 91 participants provided direct benefit to 482 family members and 73% of surveyed participants shared knowledge with neighbours creating a further 219 indirect beneficiaries to the project.
- IFFS Chicken raising training showed an average increase of weight of poultry of 20% when compared to pre-training estimates and average profits of chicken producers increased by 45% to \$164 post training.
- Total fish production of participants increased by 230% to 9,709 kg post training with 87% of fish used for home consumption.
- 4 commercial farms were established with 60 trainees participating in the course. Comparisons of pre and post training assessments showed an average increase in knowledge of participants of 19% following the training and 93% of participants having 'good' (50%-70%) knowledge of the topics covered post training.
- The 4 commercial farm test sites focused on commercial scale production Corn, Cucumber, Long Bean, Bitter Melon and Chinese Radish based on demand from the local market. During the period assessed (August-December) the 4 farms generated a total of 14,410 KG of produce from 2,949 m<sup>2</sup> of land over a growing period of 81, 79, 76 & 45 days respectively.
- The Commercial Farms generated revenue for farmers of \$4,678 and profit of \$3,137 with an average return on investment (RoI) of 225%. TGF contributed 40% of costs with the farmers contributing the remaining 60% not including labour costs.
- The Agricultural Cooperative (AC) increased its membership to 116 farmers in 2019 and increased the number of shares by 83% to 554 shares, following the Annual General Assembly held in February 2019. AC capital rose by 81% to \$7,070 from increased membership, and share sales.
- 3 capacity building trainings were provided to 9 AC committee members supported by the Provincial Department for Agriculture, 8 monthly meetings were held, supported by TGF staff and two meetings of all AC members with average participation of 44% of members were conducted during the year.
- AC business activities of agricultural input supply, credit loans for members and rice trading generated revenue of \$20,550 and a gross profit of \$1,880 with the cooperative paying dividends of \$1.76 per share to members (14%). Dividend payments fell by 38% compared to 2018 due to the cooperative absorbing price increases of agricultural inputs to provide relief to farmers.
- 15 savings groups formed agricultural input supply businesses in 2019 with 20% RoI. Groups sold 615 shares to members and generated \$2,339 net profit for shareholders as well as reducing farmer's input costs.
- One two-day training session was provided for 15 entrepreneurs with an average improvement of 27% in knowledge on the topics post training and 100% of participants achieving a 'good' (50%-70%) level of knowledge post training compared to 7% in pre training assessments.
- 13 of 15 microbusinesses (87%) established in 2017 and 2018 continued to operate at the end of 2019 generating \$14,075 in profit with 79 direct beneficiaries. A further 10 businesses established between July and October 2019 generated \$4,550 in profit with a further 53 direct beneficiaries. Business activities include; one mushroom farm, mobile food vendors (8%), grocery stores (48%), chicken raising (20%) and tailoring (8%).

## Trustees' annual report *(continued)*

### Health Programme

#### Overview

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

Projects in 2019 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: TGF works with Singapore based non-profit organisation Reach52 (formerly Allied World Healthcare - AWH) to conduct detailed data collection of community health in 13 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 Reach52 are working to further develop this project; expanding to additional villages, introducing new targeted health interventions and access to low cost health services and pharmaceuticals in collaboration with international healthcare and insurance companies and distributors.

#### 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 92% 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 Ministry of Health (MoH) staff. 2 screening sessions were conducted with 5,049 of 5,160 children (97.8%) and 4,989 of 5,074 children (98.3%) participating from 59 villages in 5 target communes. 9,714 women received nutrition education during screening sessions.
- TGF working with community health workers conducted 2,272 home visits to 61 severely wasting children and 1,138 moderately malnourished children identified during screening. Children received BP-100 micro nutrition supplement therapy for 3 months and nutrition education and nutrition packs were provided to families.

## Trustees' annual report *(continued)*

- Since 2018 the number of moderately underweight children in TGF target areas fell by 3.2% to 9.4% (469 children) and severely underweight children fell by 1% to 2.3% (114 children). Numbers of moderately wasting children fell by 2.1% to 4.5% (223 children), while numbers of severely wasting children fell by 0.1% to 0.7% (35 children under 5).
- 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 2019. 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 7,949 visits by 2,050 women; attending on average. 3.9 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 2019 indicates that 99.25% of mothers are now offering colostrum to newborns within 1 hour of birth (100% within 24 hours), and 100% of mothers are exclusively breastfeeding the babies up to the age of six months. 97.26% of mothers completed at least 4 antenatal appointments at registered medical facilities and 100% for the delivery of their babies.
- General health education: 295 education sessions provided by 118 VHSGs to 12,172 villagers covering topics such as sanitation, hygiene, nutrition and water borne diseases.
- Health Outreach Services: 4975 of 5470 vaccinations (90.9%) were administered in 2019 with 977 of 1094 children (89.3%) completing the Expanded Programme of Immunization within their first year of life. This was reduced when compared to 2018 due to the lack of availability of Measles booster vaccines for 3 months. The clinics were conducted by Cambodian public health workers whose operational area covers the villages, supported by TGF.
- Health Centre staff conducted 2 assessments of community health in 2019 surveying 810 women from 24 villages and 821 women from 25 villages respectively covering topics such as birthing, antenatal services, dental hygiene, and sanitation.
- TGF in partnership with Reach52 completed digital health data collection from 5,696 of 11,993 residents (59%) from all 13 villages in Pongro Kraum Commune.

### Summary of Achievements

The Water and Sanitation Program completed a comprehensive assessment of water and sanitation access and practices in Chi Kraeng district covering 11,082 households in the district. This assessment showed that 91% of households were using improved latrine facilities and 92% had access to safe drinking water. 100% of 120 planned 2000 litre household rainwater harvesting systems were constructed in 16 villages, with 636 direct beneficiaries. A further 12, 2000 litre and 4, 4000 litre rainwater harvesting systems for agriculture were provided with 85 direct beneficiaries. An experimental mobile well drilling rig was fabricated and tested by staff and community members at a TGF supported community kindergarten. TGF aims to establish and train a community well drilling team which will provide low cost services to villagers in water scarce areas in 2020. 40 households received materials and advice on how to improve sanitation and hygiene around the home following international guidelines with 212 direct beneficiaries. To support the Ministry of Education's, WASH in Schools (WinS) project, TGF provided rainwater harvesting, water storage, water filtration systems, irrigation systems, incinerators, 10 handwashing stations and renovated 6 toilet blocks in 2 primary schools in the target area directly benefitting 700 students plus staff. Working with local authorities and the Provincial Department of Rural Development, TGF staff supported community led assessments of sanitation facilities and practices in 10 villages leading to the certification of all 10 villages as "Open Defecation Free" with the Ministry of Rural Development.

The Children's Education Program continued to support 9 community based kindergarten classes in 2019, these classes benefited 243 students aged 3 to 5 years. 2 assessments were conducted by TGF and the district office of education against the Ministry of Education's 'Minimum Standard' criteria. 53 six-year-olds (100%) graduating from community kindergarten classes enrolled in Primary School. 9 community kindergarten teachers received 21 days of teacher training supported by TGF in partnership with the district office of education. TGF collaborated with World Vision Cambodia and the provincial department of education to provide a further 3 days of refresher training to 23 kindergarten teachers before the start of the academic year. Dental hygiene and hand washing training was

## Trustees' annual report *(continued)*

provided to 16 core teachers who then provided training to students. 1,262 and 1,972 students received training and materials for dental hygiene and hand washing respectively. An additional 2 schools implemented the Wash in Schools (WinS) project with training provided to 2 hygiene monitors who led and monitored daily hand washing and tooth brushing activities for 1,289 students. Life Skills classes supported by TGF in 8 schools were led by 27 teachers for 958 students. 1,923 kg of vegetables were produced for free school breakfasts which were available with 79% of meals. 1,100 students registered for 5 summer school programmes where 17 teachers led 2,532 hours of instruction and completed 97% of the curriculum. TGF supported 8 School Support Committees (SSC) with 103 members. SSC members and teacher conducted 2 x home visits per school to out of school children with 75% of children receiving home visits returning to school. 55 (98%) of scholarship students selected by SSC's and supported by TGF graduated primary school and enrolled in secondary school. 8 primary schools averaged 77% in CFS assessments conducted by the local education department. 5 primary schools were supported to deliver English language tuition to 569 students with 70% passing their final exams and TGF provided training to 13 teachers. Remedial classes for Khmer and Maths was provided for 241 students grade 3 and 6 with 173 students (80%) passing their final exams.

34 Saving Groups continued to operate with a further 3 groups established in 2019 with 909 members (92% women) in 36 villages. By the end of 2019, the capital in 34 groups had risen by 58% to \$212,639. 3 capacity building sessions were provided to SG committee members in 2019 to improve management and administration of SGs. Integrated Farmer Field Schools established in 6 villages supported 12 weeks of farm based education to 91 beneficiaries. Assessments of 3 locations showed that participants increased their cultivation of land for vegetable gardens by 60% and revenue from vegetables increased by 94% compared to pre-training assessments. There were 482 direct beneficiaries and 219 indirect beneficiaries from the project. Commercial farms were established in 4 villages providing training to 60 participants on how to scale up home production of Corn, Cucumber, Long Bean, Bitter Melon and Chinese Radish. 14,410 Kg of produce from 2,949 m2 of cultivated land produced a profit of \$3,137 (225% RoI) for farmers. The Agricultural Cooperative (AC) expanded to 116 members, and increased the number of shares sold by 83%. The AC increased its available capital by 81% to \$7,070 with an annual gross profit of \$1,880 paying a \$1.76 dividend (14%) per share to members. 15 Savings Groups established shared businesses for agricultural inputs generating \$2,339 profit for members (20% RoI). 13 micro businesses (87%) continued to operate in 2019 generating \$14,075 in profit with 69 direct beneficiaries. A further 10 businesses established in 2019 generated \$4,550 in profit with a further 53 direct beneficiaries.

The Health Program completed refresher training of 118 health volunteers in maternal and infant health scoring 92% in post training assessments. TGF supported weight monitoring to children under 5 in 59 villages and provided nutrition education to 9,714 mothers during 2 screening sessions and nutrition supplementation to 1,138 children during home visits. The number of moderately underweight children in TGF target areas fell by 3.2% to 469 (9.4%) children and severely underweight children fell by 1% to 114 (2.3%) children. Numbers of moderately wasting children fell by 2.1% to 223 children, while numbers of severely wasting children fell 0.1% to 35 children under 5. 236 health education sessions were conducted by community health workers with 2,050 women participating averaging 3.9 sessions per participant. TGF conducted 2 health assessments with 1,631 women participating from 49 villages. Numbers of mothers accessing antenatal services and exclusively breast feeding for the first 6 months were 97.3% and 100% respectively. 295 general health education sessions were conducted in 59 villages with 12,172 participants covering topics such as sanitation, hygiene, nutrition and water borne diseases. Vaccination programs reached 1,094 children with 977 (89.3%) completing their vaccinations within the year. TGF collaborated with Reach52 to complete digital health data collection from 5,696 of 11,993 residents (59%) from all 13 villages in Pongro Kraum Commune.

### **Reserve Policy**

TGF has raised enough unrestricted funds to enable operations to end 2019 with some funding for 2020 also secured. TGF remains a small Charity operation (2019 Budget is circa USD 380,000) 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.

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

### **Financial Review**

The financial performance is set out on page 15 and 16 of these financial statements. The surplus for the year is \$15,716 (2019: surplus \$101,014). At 31 December 2019, the Trust had net current assets of \$322,193 (2019: \$301,076) represented by \$67,935 of restricted funds and \$260,736 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 2019. 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*

30 June 2020

## **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 2019 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 2019. The charity's trustees consider that an audit is not required for the year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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

It is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

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

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

30 June 2020

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 2019*

	Notes	Unrestricted 2019 \$	Restricted 2019 \$	Total funds 2019 \$	Total funds 2018 \$
<b>Income from:</b>					
Donations and legacies	3	25,624	153,641	179,265	185,876
Activities for generating funds	4	179,322	23,286	202,608	277,829
Income from investments	5	78	-	78	146
Other income	6	90	20	110	139
<b>Total income</b>		<b>205,114</b>	<b>176,947</b>	<b>382,061</b>	<b>463,990</b>
<b>Expenditure on:</b>					
Expenditure on charitable activities	7				
Water and Sanitation Programme		-	(71,349)	(71,349)	(69,342)
Income Generation Programme		-	(75,108)	(75,108)	(77,708)
Children's Education Programme		-	(68,539)	(68,539)	(63,509)
Health Programme		-	(68,993)	(68,993)	(67,630)
Truck		-	-	-	(2,333)
Field Support		(82,306)	-	(82,306)	(82,454)
<b>Total expenditure</b>		<b>(82,306)</b>	<b>(283,989)</b>	<b>(366,295)</b>	<b>(362,976)</b>
<b>Net income/(expenditure)</b>		<b>122,808</b>	<b>(107,042)</b>	<b>15,766</b>	<b>101,014</b>
<b>Transfers between funds</b>	14	<b>(113,069)</b>	<b>113,069</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>9,739</b>	<b>6,027</b>	<b>15,766</b>	<b>101,014</b>
<b>Total funds brought forward</b>		<b>250,997</b>	<b>61,908</b>	<b>312,905</b>	<b>211,891</b>
<b>Total funds carried forward</b>		<b>260,736</b>	<b>67,935</b>	<b>328,671</b>	<b>312,905</b>

**Balance sheet**  
*at 31 December 2019*

	Notes	Unrestricted 2019 \$	Restricted 2019 \$	Total funds 2019 \$	Total funds 2018 \$
<b>Fixed assets</b>					
Tangible assets	10	6,478	-	6,478	11,829
<b>Current assets</b>					
Stock		-	1,356	1,356	876
Debtors	11	127,053	-	127,053	133,173
Cash at bank and in hand		139,127	66,579	205,706	171,852
		<hr/>	<hr/>	<hr/>	<hr/>
		266,180	67,935	334,115	305,901
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	12	(11,922)	-	(11,922)	(4,825)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>		254,258	67,935	322,193	301,076
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total assets less current liabilities</b>		260,736	67,935	328,671	312,905
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets</b>		260,736	67,935	328,671	312,905
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds of the charity</b>	13, 14				
Unrestricted funds				260,736	250,997
Restricted funds				67,935	61,908
				<hr/>	<hr/>
<b>Total charity funds</b>				328,671	312,905
				<hr/>	<hr/>

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 2019.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2019 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 30 June 2020 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 2018) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The accounts comprise two primary financial statements, the Statement of Financial Activities (incorporating the income and expenditure) and the Balance Sheet. Temple Garden Foundation meets the definition of a public benefit entity under FRS102.

#### **Going concern**

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

#### **Foreign Currency**

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

#### **Incoming resources**

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

#### **Resources expended**

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

#### **Tangible fixed assets**

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

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

#### **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	<b>2019</b>	2018
	\$	\$
Depreciation – Owned assets	<b>6,782</b>	6,866
Independent examiner's fee	<b>4,029</b>	3,564
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

### 3 Voluntary income

	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$	Total 2018 \$
Maitri Trust	-	-	-	100,902
Siam Commercial Bank	-	<b>10,000</b>	<b>10,000</b>	-
Manan Trust	-	<b>104,476</b>	<b>104,476</b>	-
Arisaig	-	<b>24,207</b>	<b>24,207</b>	27,359
Scanpro	<b>2,400</b>	-	<b>2,400</b>	4,701
UWC	<b>17,584</b>	-	<b>17,584</b>	21,853
Individual donors	<b>5,640</b>	<b>9,291</b>	<b>14,931</b>	25,336
Villager income	-	<b>5,667</b>	<b>5,667</b>	5,725
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	<b>25,624</b>	<b>153,641</b>	<b>179,265</b>	185,876
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

### 4 Activities for generating funds

	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$	Total 2018 \$
Fundraising event	<b>179,322</b>	<b>23,286</b>	<b>202,608</b>	277,829
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>

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

<b>5</b>	<b>Investment income</b>	<b>Unrestricted 2019 \$</b>	<b>Restricted 2019 \$</b>	<b>Total 2019 \$</b>	Total 2018 \$
	Bank interest	78	-	78	146
		<u>78</u>	<u>-</u>	<u>78</u>	<u>146</u>
<b>6</b>	<b>Other income</b>	<b>Unrestricted 2019 \$</b>	<b>Restricted 2019 \$</b>	<b>Total 2019 \$</b>	Total 2018 \$
	Telephone card income	90	20	110	139
		<u>90</u>	<u>20</u>	<u>110</u>	<u>139</u>

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

### 7 Charitable activities

	Field Support 2019 \$	Water and Sanitation Programme 2019 \$	Income Generation Programme 2019 \$	Children's Education Programme 2019 \$	Health Programme 2019 \$	Total 2019 \$	Total 2018 \$
Salary costs (note 9)	58,854	28,765	33,402	26,532	28,572	176,125	171,401
Project materials	-	32,467	30,740	31,544	30,166	124,917	115,515
Other project costs	-	-	-	-	-	-	1,859
Insurance	70	18	18	18	18	142	142
Motor expenses	-	2,933	2,933	2,933	2,956	11,755	15,529
Telephone costs	555	439	519	439	479	2,431	2,483
Postage and stationery	155	12	91	1	42	301	
Travel	768	192	192	192	192	1,536	3,095
Sundry	3,904	2,733	3,446	2,735	2,825	15,643	18,953
FX losses	-	-	-	-	-	-	2,469
Depreciation	822	1,490	1,490	1,490	1,490	6,782	6,866
Training	370	116	93	471	69	1,119	589
Office costs	5,902	2,184	2,184	2,184	2,184	14,638	15,121
Bank charges	3,261	-	-	-	-	3,261	1,222
<b>Governance costs</b>							
Legal and professional fees	3,616	-	-	-	-	3,616	4,168
Independent examiner's fee	4,029	-	-	-	-	4,029	3,564
	<u>82,306</u>	<u>71,349</u>	<u>75,108</u>	<u>68,539</u>	<u>68,993</u>	<u>366,295</u>	<u>362,976</u>

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

### 8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2019 (2018: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2019 (2018: 0 trustees - \$Nil).

### 9 Staff costs

	2019 \$	2018 \$
Wages and salaries	176,125	171,401
	176,125	171,401

No employee received remuneration in excess of \$81,017 (£60,000). The average number of employees during the year was 17 (2018; 18).

Compensation paid to key management personnel was \$57,718 (2018; \$55,337).

### 10 Tangible fixed assets

	Computer equipment \$	Office equipment \$	Vehicles \$	Total \$
<b>Cost</b>				
At 1 January 2019	10,735	7,321	56,056	74,112
Additions	1,430	-	-	1,430
Disposals	(6,706)	(5,845)	(40,640)	
	5,459	1,476	15,416	75,542
<b>Depreciation</b>				
At 1 January 2019	(9,160)	(6,569)	(46,554)	(62,283)
Charge for year	(1,152)	(492)	(5,139)	(6,782)
Disposals	6,706	5,845	40,640	
	(3,606)	(1,216)	(11,053)	(69,065)
<b>Net book value</b>				
At 31 December 2019	1,853	260	4,363	6,478
At 31 December 2018	1,575	752	9,502	11,829

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

### 11 Debtors

	2019 \$	2018 \$
Other debtors	126,759	132,779
Prepayments and accrued income	294	394
	127,053	133,173
	127,053	133,173

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

	2019 \$	2018 \$
Other creditors	7,796	759
Accruals and deferred income	4,126	4,066
	11,922	4,825
	11,922	4,825

### 13 Analysis of net assets

	Fixed assets \$	Current assets \$	Current liabilities \$	Net funds \$
<b>2019</b>				
<b><i>Unrestricted funds</i></b>				
Field Support	6,478	266,180	(11,922)	260,736
<b><i>Restricted funds</i></b>				
Health Programme	-	67,935	-	67,935
<b>Total funds</b>	<b>6,478</b>	<b>334,115</b>	<b>(11,922)</b>	<b>328,671</b>
	6,478	334,115	(11,922)	328,671
<b>2018</b>				
<b><i>Unrestricted funds</i></b>				
Field Support	11,829	243,993	(4,825)	250,997
<b><i>Restricted funds</i></b>				
Health Programme	-	61,908	-	61,908
<b>Total funds</b>	<b>11,829</b>	<b>305,901</b>	<b>(4,825)</b>	<b>312,905</b>
	11,829	305,901	(4,825)	312,905

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

14 Movement in funds	Balance at 1 Jan 19	Incoming resources	Resources expended	Transfers between funds	Balance at 31 Dec 19
2019	\$	\$	\$	\$	\$
<b>Unrestricted funds</b>					
Field Support	250,997	205,114	(82,306)	(113,069)	260,736
<b>Restricted funds</b>					
Water and Sanitation Programme	-	38,508	(71,349)	32,841	-
Children's Education Programme	-	33,944	(68,539)	34,595	-
Income Generation Programme	-	29,475	(75,108)	45,633	-
Health Programme	61,908	75,020	(68,993)	-	67,935
	61,908	176,947	(283,989)	113,069	67,935
<b>Total funds</b>	312,905	382,061	(366,295)	-	328,671
<b>2018</b>					
<b>Unrestricted funds</b>					
Field Support	153,381	329,336	(82,454)	(149,266)	250,997
<b>Restricted funds</b>					
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
<b>Total funds</b>	211,891	463,990	(362,976)	-	312,905

### Restricted funds

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

Funded in 2019 by Siam Commercial Bank, Fundraising events and 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 2019 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 Manan 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 Manan Trust, the programme aims to complement the existing public health system in target areas.

#### Transfers between funds

During the year a transfer of \$113,069 has been made from unrestricted funds to the Water and Sanitation programme, \$32,841, and Children's Education Programme, \$34,595, and Income Generation Programme \$45,633, to meet the deficit arising on the fund at the year end.

16 Financial Instruments	2019	2018
	\$	\$
<b>Carrying amount of financial assets</b>		
Financial assets measured at fair value through profit and loss	<b>126,759</b>	132,779
<b>Carrying amount of financial liabilities</b>		
Financial liabilities measured at amortised cost	<b>(11,922)</b>	(4,825)
	<b>114,837</b>	127,954

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.

### 18 Post balance sheet events

Since the year end, the Foundation has faced a new challenge relating to COVID19. The Trustees are reviewing all aspects of the ongoing needs of the Foundation. Whilst there are short term implications such as the cancellation of fundraising events and some projects, the Foundation is well placed to support all activities and existing commitments due to a combination of ongoing positive cash flow and cash reserves. As a consequence, the Foundation continues to be a going concern.