



# 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 2020

## Contents

Reference and administrative details	3
Trustees' annual report	4
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	16

## 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
<b>Country Director</b>	Mr S. Flint
<b>Finance Manager</b>	Ms Muy Nary
<b>Independent examiner</b>	Andrew Niblock Henderson Loggie LLP 11-15 Thistle Street Edinburgh EH2 1DF
<b>Registered office</b>	4 Egerton Gardens Flat 2 London SW3 2BS
<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 2020. 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.



## Trustees' annual report (continued)

### **Objectives and aims** (continued)

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

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

In 2020 TGF worked in 60 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 total numbers of beneficiaries but, in the result detail below, we report the number of villagers benefiting by project. It is reasonable to say that TGF work has a significant effect on 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 identified, then incorporate local labour and supported by the village leadership during implementation so the villagers have as much ownership over the process as possible.

#### Projects & Results

**Community WASH monitoring** - Periodic assessments of water sanitation and hygiene environment in target villages to understand and identify gaps in sanitation and hygiene practices and areas with limited water sources.

- An assessment of 722 sample households from 18 villages across five communes conducted in December 2020 showed that 89% of households practised regular hand washing, 99% have access to clean water, 96% have access to a working latrine and 75% had a hygienic home; for a combined score of 90%.

**Rainwater Harvesting Systems** – Subsidised household and agricultural rainwater storage tanks connected to roof and gutter systems to increase sustainable water access and resilience and reduce reliance on groundwater.

- TGF conducted 15 village meetings with 132 participants to promote the uptake of rainwater harvesting systems with 120 household assessments conducted for potential installation.
- 60 households received subsidised 2000 litre rainwater harvesting systems comprised of 36.
- A further 4 households received subsidised rainwater harvesting systems for agricultural use (4000 litres), these were identified by our Income Generation programme and went to beneficiaries participating in the farmer field school project.
- Beneficiaries contributed a total of \$2,296 USD for rainwater harvesting systems provided.

**Well drilling** - Development and implementation of low-cost community managed well drilling rig with local drilling team to supply affordable shared bore wells subsidised by private well installations.

- TGF staff conducted 39 household assessments on the viability of well installations.
- A total of 24 wells were completed comprising of 14 shared wells and 10 private wells.
- A further 11 wells were attempted and either failed due to difficulties in drilling from the local geology or were completed but did not produce sufficient volumes of water.
- Beneficiaries contributed a total of \$2,145 USD for well installations.

## Trustees' annual report (continued)

### Water And Sanitation Programme (continued)

#### Projects & Results (continued)

**School WASH** - Supporting primary schools to plan, manage and install sustainable water, improved sanitation and hygiene facilities furthering educational programs in WASH and improving school environments.

- Two schools benefited from the installation of WASH infrastructure with the construction of two 10,000 litre rainwater harvesting and micropore water filtration systems to provide sustainable clean water access.
- TGF also installed 9 blocks of handwashing stations with running water for group handwashing activities, renovated 5 toilet blocks and provided 2 incinerators.
- WASH in schools projects benefited 768 children and staff from 2 schools.

**Community sanitation certification** - Collaboration with the Provincial Department of Rural Development to assess latrine access and rates of open defecation with passing villages and communes receiving recognition from the Ministry of Rural Development.

- 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 (population 14,202) 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.

### Children's Education Programme

#### Overview

TGF works with local communities, students, parents, 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.

#### Projects & Results

**Early Childhood Education** - Community based education for children aged 3-5 in remote villages without access to government run kindergarten classes at public school.

- 9 community kindergarten classes were run in 9 villages with 247 students. 55 of 55 students aged 6 (94%) matriculated in 2020 to the 1st grade of primary school.
- 16 days of teacher training was provided to 9 ECE teachers from 3 communes in collaboration with the district office of education.
- An assessment of ECE classes based on the Ministry of Education's 'Minimum Standards' criteria was conducted in collaboration with the district office of education; scoring 91% in the assessment.

**Dental hygiene and Sanitation** – Practical instruction and resources in dental hygiene for children recently entering first grade of primary school and sanitation programs for all primary school students.

- 16 core teachers were provided with dental hygiene, 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.



## Trustees' annual report (continued)

### Children's Education Programme (continued)

**Wash in Schools (WinS)** - Daily hand washing activities in schools utilizing improved infrastructure installed by TGF's Water and Sanitation programme and led by teachers trained by TGF to monitor progress.

- 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.

**Life Skills** - Experiential education for students in grades 4-6 focusing on plant biology and agricultural skills based in school gardens and the classroom. Produce is used to provide free school breakfasts to students.

- Life skills classes were implemented in a limited capacity in 8 schools due to coronavirus restrictions. 1,339 kg of vegetables were produced and used in free school breakfasts in 2020.

**Summer School** – Supplemental education for grade 6-7 students during the August to October school vacation funded by TGF and conducted in public primary schools. Led by local teachers focusing on mathematics, Khmer literacy, and general English.

- Due to changes in the curriculum following school closures during the coronavirus pandemic planned Summer Schools were not conducted in 2020. Instead funding for this programme was used to provide supplementary classes in Khmer language and mathematics to struggling students. 677 students were identified through student assessments and 40 teachers provided 2,532 hours of extra classes.

**School Support Committees (SSC)** – Support and mentoring for primary school administrators, teachers, parents and students who are tasked with overseeing the management and leading development of each school.

- 12 School Support Committees from 14 villages with 148 members were supported. 6 training sessions with 125 participants provided on skills for SSC members. SSC's and teacher conducted home visits to 37 households with students missing 5 or more days per month. 95% of children receiving home visits returned to school.
- 85 scholarship students selected by SSC's and supported by TGF. 91% of scholarship students graduated primary school and enrolled in secondary school.

**English classes** – Supported for grade 4-6 students by TGF in 5 schools; to prepare them to begin the English curriculum taught in all secondary schools.

- 20 English language classes were implemented in 5 primary schools providing education to 604 students. TGF conducted 2 days of teacher training workshop for 18 English teachers. Classes were reduced in the second semester following national guidelines on a revised curriculum following school closures from the Covid-19 pandemic.

**Key skills** - 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.

- 8 teachers in 4 primary schools were supported by TGF to deliver key skills classes to 283 (89%) of students in grades 3 and 6.
- Primary school grade 1-6 pass rate was 83% (+2% over 2019) and grade 6 graduation rate was 82% (+1% over 2019).

## Trustees' annual report (continued)

### 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.

#### Projects & Results

**Savings Groups** – Community managed savings and credit groups which meet monthly and initially focus on building savings group capital through regular savings. After several months' members can begin to apply for loans with the group, especially for business and income-generation activities.

- TGF supported villagers to administer 37 savings groups and establish a further 2 groups in 2 new villages. Total year-end membership was 1,124 villagers with 97% female. Year-end capital of 37 existing groups was \$306,869 representing a 44% growth in capital from December 2019.
- TGF provided capacity building training to assist in closing annual accounts for 148 committee members and conducted 1 assessment of the capacity of Savings Group Committees which showed that 95% were either fully independent or capable of managing group activities well.

**Integrated Farmer Field Schools (IFFS)** - Vocational farms established at one location in a village operating as the 'school' for up to 15 'student' farmers. Together with TGF staff participants 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.

- A total of 93 IFFS trainees participated in 12 weeks of tuition at 6 village locations. Pre and post training assessments of participants (85% female) at 6 locations, showed that 100% of participants increased their household income. Participants increased their cultivation of land for vegetable gardens by an average of 118%. 71% of participants had previously not produced vegetable at home with 66% producing vegetables for income generation and 34% for home consumption following the training.

**Commercial Farm extension** – Larger commercial scale test farms for farmer field school participants that are interested in scaling up their home gardens. At these sites students focus 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.

- 74 farmers participated in training at 4 commercial farm sites to scale up home production of vegetables for the local market.

**Agricultural Cooperative** – A cooperative of farmers who sell shares to raise funds for shared business activities such as rice cultivation and agricultural input supply. The cooperative pays an annual dividend on shares based on the profits made from its activities and offers discounted services to members.

- Agricultural Cooperative (AC) capital rose by 7% to \$7,496. The AC generated a profit of \$1,226 USD and paid dividends of \$1.77 per share to members. In 2020 membership decreased in 2020 by 3% and the number of shares fell by 22% when compared to the previous year due to the impact of Covid-19 on household income.



## Trustees' annual report (continued)

### Income Generation Programme (continued)

#### Projects & Results (continued)

- 3 capacity building trainings were provided to 9 AC committee members supported by the Provincial Department for Agriculture, 4 monthly meetings were held, supported by TGF staff and one meetings of all AC members with 52% attending.
- AC business activities of agricultural input supply, credit loans for members and rice trading generated revenue of \$16,546 and a gross profit of \$2,720 with the cooperative paying dividends of \$1.77 per share to members.

**Business development** – Support for local entrepreneurs to establish micro-businesses to increase incomes and support for savings group members to establish group businesses to increase group capital.

- 15 savings groups formed agricultural input supply businesses in 2020. Groups sold shares to members and generated \$2,097 net profit for shareholders on revenue of \$10,950.
- One two-day training session was provided for 23 micro-business entrepreneurs.
- 22 of 23 microbusinesses (96%) established previously continued to operate at the end of 2020 generating \$15,960 in profit with 117 direct beneficiaries. A further 10 businesses established between February and April 2020 generated \$5,420 in profit with a further 53 direct beneficiaries. Business activities include; mushroom farming, mobile food vendors, grocery stores, 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 & Results

**Village Health Support Groups (VHSGs)** – Training for community health workers on nutrition and basic health to improve their ability to support community health and deliver community-based health education.

- TGF supported the training of 56 Village Health Support Group (VHSG) members from 5 communes. Training focused on general health, nutrition, maternal health, sanitation and hygiene and Covid-19 awareness and mitigation. VHSGs scored 89% in post-training assessment.

**Malnutrition project** – Biannual monitoring of the nutritional status of all children under 5 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.

- 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 4,585 children participating from 59 villages in 5 target communes.
- TGF working with community health workers conducted 1,230 home visits to 8 severely wasting children and 583 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)

### Health Programme (continued)

#### *Projects & Results (continued)*

- Since 2019 the number of moderately underweight children in TGF target areas increased by 0.8% to 10.2% (468 children) and severely underweight children increased by 0.4% to 2.7% (123 children). Numbers of moderately wasting children increased by 0.8% to 5.3% (244 children), while numbers of severely wasting children fell by 0.53% to 0.17% (8 children under 5). Increases in malnutrition were expected following the impact of Covid-19 on the local economy but were not as high as had been predicted.

**Health education** – Community based health education on maternal and infant health focused on pregnant and new mothers and general health education for the broader community to improve health knowledge and promote healthy lifestyles.

- 120 health education sessions were conducted by health volunteers, in the area of maternal and child health, were provided by TGF by 118 village health volunteers throughout 2020. This training focused on antenatal health, nutrition during pregnancy, safe birthing and nutrition for new-borns after birth with an emphasis on exclusive breastfeeding. 2,678 mothers attended these sessions.
- 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 2020 indicates that 100% of mothers are now offering colostrum to newborns within 1 hour of birth and 100% of mothers are exclusively breastfeeding the babies up to the age of six months. 87% of mothers completed at least 4 antenatal appointments at registered medical facilities and 100% for the delivery of their babies.
- 120 education sessions provided by 118 VHSGs to 7,087 villagers covering topics such as sanitation, hygiene, nutrition, water borne diseases and Covid-19 awareness and mitigation.

**Health outreach services** – Support for public health worker and volunteer monthly outreach to help organize and deliver immunization, anti-parasitic and vitamin supplementation.

- 1,141 children under 1 (100%) completed 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, supported by TGF.

**Community health monitoring** – Support for regular meetings between VHSGs and local health staff to improve information sharing and health monitoring and conduct biannual health assessments to understand the changing health situation of the community and identify issues.

- Health Centre staff conducted 2 assessments of community health in 2020 surveying 800 women from 23 villages covering topics such as birthing, antenatal services, dental hygiene, and sanitation.
- To support the Covid-19 response in TGF target areas 9 training sessions were conducted with 160 participants from the local authority and health workers on the novel virus. Audio messages were disseminated across all 60 villages. 15 information banners were setup in public areas. 500 litres of hand sanitizer and 5 boxes of facemasks were donated to local health centres.

### **Reserve Policy**

TGF has raised enough unrestricted funds to enable operations to end 2020 with some funding for 2021 also secured. TGF remains a small Charity operation (2020 Budget is circa USD 330,000) 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 13 and 14 of these financial statements. The surplus for the year is \$86,711 (2019: surplus \$15,766). At 31 December 2020, the Trust had net assets of \$415,382 (2019: \$328,671) represented by \$80,815 of restricted funds, \$77,506 of designated funds and \$257,061 of unrestricted funds. The Trustees consider the financial performance to be satisfactory.

### Financial Control

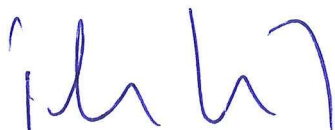
The trustees acknowledge responsibility for the company's system of internal financial control and believe the established systems including the computerization of the company's financial accounts are appropriate to the not-for-profit charitable organisation. No material losses or contingencies have 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 2020. 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:



**Peter Wild**  
Trustee

26 July 2021



## **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 2020 which are set out on pages 13 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.

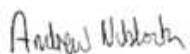
### **Basis of independent examiner's report**

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 Henderson Loggie LLP**

11-15 Thistle Street,  
Edinburgh  
EH2 1DF

26 July 2021

**Statement of financial activities (incorporating income and expenditure account)**  
*for the year ended 31 December 2020*

	Notes	Designated 2020 \$	Unrestricted 2020 \$	Restricted 2020 \$	Total funds 2020 \$	Designated 2019 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total funds 2019 \$
<b>Income from:</b>									
Donations and legacies	3	-	109,817	191,245	301,062	-	25,624	153,641	179,265
Activities for generating funds	4	77,506	-	-	77,506	-	179,322	23,286	202,608
Income from investments	5	-	110	-	110	-	78	-	78
Other income	6	-	72	10	82	-	90	20	110
<b>Total income</b>		<b>77,506</b>	<b>109,999</b>	<b>191,255</b>	<b>378,760</b>	<b>-</b>	<b>205,114</b>	<b>176,947</b>	<b>382,061</b>
<b>Expenditure on:</b>									
Expenditure on charitable activities	7								
Water and Sanitation Programme		-	-	(57,398)	(57,398)	-	-	(71,349)	(71,349)
Income Generation Programme		-	-	(67,086)	(67,086)	-	-	(75,108)	(75,108)
Children's Education Programme		-	-	(51,110)	(51,110)	-	-	(68,539)	(68,539)
Health Programme		-	-	(50,046)	(50,046)	-	-	(68,993)	(68,993)
Truck		-	-	-	-	-	-	-	-
Field Support		-	(66,409)	-	(66,409)	-	(82,306)	-	(82,306)
<b>Total expenditure</b>		<b>-</b>	<b>(66,409)</b>	<b>(225,640)</b>	<b>(292,049)</b>	<b>-</b>	<b>(82,306)</b>	<b>(283,989)</b>	<b>(366,295)</b>
<b>Net income/(expenditure)</b>		<b>77,506</b>	<b>43,590</b>	<b>(34,385)</b>	<b>86,711</b>	<b>-</b>	<b>122,808</b>	<b>(107,042)</b>	<b>15,766</b>
<b>Transfers between funds</b>	14	<b>-</b>	<b>(47,265)</b>	<b>47,265</b>	<b>-</b>	<b>-</b>	<b>(113,069)</b>	<b>113,069</b>	<b>-</b>
<b>Net movement in funds</b>		<b>77,506</b>	<b>(3,675)</b>	<b>12,880</b>	<b>86,711</b>	<b>-</b>	<b>9,739</b>	<b>6,027</b>	<b>15,766</b>
<b>Total funds brought forward</b>		<b>-</b>	<b>260,736</b>	<b>67,935</b>	<b>328,671</b>	<b>-</b>	<b>250,997</b>	<b>61,908</b>	<b>312,905</b>
<b>Total funds carried forward</b>		<b>77,506</b>	<b>257,061</b>	<b>80,815</b>	<b>415,382</b>	<b>-</b>	<b>260,736</b>	<b>67,935</b>	<b>328,671</b>

## Balance sheet at 31 December 2020

	Notes	Designated 2020 \$	Unrestricted 2020 \$	Restricted 2020 \$	Total funds 2020 \$	Designated 2019 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total funds 2019 \$
<b>Fixed assets</b>									
Tangible assets	10	-	777	-	777	-	6,478	-	6,478
<b>Current assets</b>									
Stock		-	-	482	482	-	-	1,356	1,356
Debtors	11	-	13,354	-	13,354	-	127,053	-	127,053
Cash at bank and in hand		77,506	249,033	80,333	406,872	-	139,127	66,579	205,706
<b>Current liabilities</b>									
Creditors: amounts falling due within one year	12	-	(6,103)	-	(6,103)	-	(11,922)	-	(11,922)
<b>Net current assets</b>									
		77,506	256,284	80,815	414,605	-	254,258	67,935	322,193
<b>Total assets less current liabilities</b>									
		77,506	257,061	80,815	415,382	-	260,736	67,935	328,671
<b>Net assets</b>									
		77,506	257,061	80,815	415,382	-	260,736	67,935	328,671
<b>Funds of the charity</b>	13, 14								
Designated funds					77,506				-
Unrestricted funds					257,061				260,736
Restricted funds					80,815				67,935
<b>Total charity funds</b>					415,382				328,671

**Balance sheet** *(continued)*  
**at 31 December 2020**

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 2020.

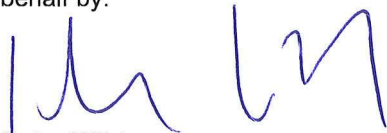
The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2020 in accordance with section 476 of the Companies Act 2006.

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 26 July 2021 and signed on its behalf by:



**Peter Wild**  
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 having considered the effects of the current COVID-19 pandemic, 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

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

### 1 Accounting policies *(continued)*

#### **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.

#### **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**

If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund.

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

	2020	2019
	\$	\$
Net incoming resources are stated after charging		
Depreciation – Owned assets	5,701	6,782
Independent examiner's fee	3,450	4,029
	<hr/>	<hr/>

### Notes to the financial statements (continued)

3	Voluntary income	Designated 2020 \$	Unrestricted 2020 \$	Restricted 2020 \$	Total 2020 \$	Designated 2019 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$
	Sofina	-	21,820	101,180	123,000	-	-	-	-
	Siam Commercial Bank	-	10,000	-	10,000	-	-	10,000	10,000
	Manan Trust	-	18,278	85,132	103,410	-	-	104,476	104,476
	Arisaig	-	25,993	-	25,993	-	-	24,207	24,207
	Scanpro	-	7,193	-	7,193	-	2,400	-	2,400
	UWC	-	14,071	-	14,071	-	17,584	-	17,584
	Individual donors	-	12,462	-	12,462	-	5,640	9,291	14,931
	Villager income	-	-	4,933	4,933	-	-	5,667	5,667
		-	109,817	191,245	301,062	-	25,624	153,641	179,265
4	Activities for generating funds	Designated 2020 \$	Unrestricted 2020 \$	Restricted 2020 \$	Total 2020 \$	Designated 2019 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$
	Fundraising event	77,506	-	-	77,506	-	179,322	23,286	202,608
5	Investment income	Designated 2020 \$	Unrestricted 2020 \$	Restricted 2020 \$	Total 2020 \$	Designated 2019 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$
	Bank interest	-	110	-	110	-	78	-	78
6	Other income	Designated 2020 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$	Designated 2019 \$	Unrestricted 2019 \$	Restricted 2019 \$	Total 2019 \$
	Telephone card income	-	72	10	82	-	90	20	110



## Notes to the financial statements (continued)

### 7 Charitable activities

	Field Support 2020	Water and Sanitation Programme 2020	Income Generation Programme 2020	Children's Education Programme 2020	Health Programme 2020	Total 2020
	\$	\$	\$	\$	\$	\$
Salary costs (note 9)	48,835	25,851	31,177	24,628	22,099	152,590
Project materials	-	23,036	26,547	17,964	20,015	87,562
Insurance	70	18	17	18	17	140
Motor expenses	-	2,296	2,296	2,295	2,296	9,183
Telephone costs	510	440	550	440	250	2,190
Postage and stationery	34	11	12	20	90	167
Travel	128	32	32	31	32	255
Sundry	5,026	2,189	2,933	2,191	1,724	14,063
Depreciation	668	1,260	1,257	1,258	1,258	5,701
Office costs	5,045	2,265	2,265	2,265	2,265	14,105
Bank charges	849	-	-	-	-	849
<b>Governance costs</b>						
Legal and professional fees	1,794	-	-	-	-	1,794
Independent examiner's fee	3,450	-	-	-	-	3,450
	<u>66,409</u>	<u>57,398</u>	<u>67,086</u>	<u>51,110</u>	<u>50,046</u>	<u>292,049</u>

## Notes to the financial statements (continued)

### 7 Charitable activities (continued)

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

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

### 8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2020 (2019: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2020 (2019: 0 trustees - \$Nil).

### 9 Staff costs

	2020 \$	2019 \$
Wages and salaries	<b>152,590</b>	176,125

No employee received remuneration in excess of \$82,034 (£60,000). The average number of employees during the year was 16 (2019; 17).

Compensation paid to key management personnel was \$55,654 (2019; \$57,718).

### 10 Tangible fixed assets

	Computer equipment \$	Office equipment \$	Vehicles \$	Total \$
<b>Cost</b>				
At 1 January 2020	5,459	1,476	15,416	22,351
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2020	5,459	1,476	15,416	22,351
<b>Depreciation</b>				
At 1 January 2020	(3,606)	(1,216)	(11,051)	(15,873)
Charge for year	(1,091)	(245)	(4,365)	(5,701)
Disposals	-	-	-	-
At 31 December 2020	(4,697)	(1,461)	(15,416)	(21,574)
<b>Net book value</b>				
At 31 December 2020	<b>762</b>	<b>15</b>	<b>-</b>	<b>777</b>
At 31 December 2019	1,853	260	4,365	6,478

## Notes to the financial statements (continued)

### 11 Debtors

	2020 \$	2019 \$
Other debtors	13,030	126,759
Prepayments and accrued income	324	294
	<u>13,354</u>	<u>127,053</u>

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

	2020 \$	2019 \$
Other creditors	1,725	7,796
Accruals and deferred income	4,378	4,126
	<u>6,103</u>	<u>11,922</u>

### 13 Analysis of net assets

	Fixed assets \$	Current assets \$	Current liabilities \$	Net funds \$
<b>2020</b>				
<i>Designated funds</i>				
Future funding	-	77,506	-	77,506
<i>Unrestricted funds</i>				
Field Support	777	262,387	(6,103)	334,567
<i>Restricted funds</i>				
Health Programme	-	80,815	-	80,815
<b>Total funds</b>	<u>777</u>	<u>420,708</u>	<u>(6,103)</u>	<u>415,382</u>
<b>2019</b>				
<i>Designated funds</i>				
Future funding	-	-	-	-
<i>Unrestricted funds</i>				
Field Support	6,478	266,180	(11,922)	260,736
<i>Restricted funds</i>				
Health Programme	-	67,935	-	67,935
<b>Total funds</b>	<u>6,478</u>	<u>334,115</u>	<u>(11,922)</u>	<u>328,671</u>

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

### 14 Movement in funds

	Balance at 1 Jan 20	Incoming resources	Resources expended	Transfers between funds	Balance at 31 Dec 20
<b>2020</b>	\$	\$	\$	\$	\$
<b><i>Designated funds</i></b>					
Future funding	-	77,506	-	-	77,506
<b><i>Unrestricted funds</i></b>					
Field Support	260,736	109,999	(66,409)	(47,265)	257,061
<b><i>Restricted funds</i></b>					
Water and Sanitation Programme	-	10,133	(57,398)	47,265	-
Children's Education Programme	-	52,100	(51,110)	-	990
Income Generation Programme	-	90,978	(67,086)	-	23,892
Health Programme	67,935	38,044	(50,046)	-	55,933
	67,935	191,255	(225,640)	47,265	80,815
<b>Total funds</b>	328,671	378,760	(292,049)	-	415,382
<b>2019</b>	Balance at 1 Jan 19 \$	Incoming resources \$	Resources expended \$	Transfers between funds \$	Balance at 31 Dec 19 \$
<b><i>Designated funds</i></b>					
Future funding	-	-	-	-	-
<b><i>Unrestricted funds</i></b>					
Field Support	250,997	205,114	(82,306)	(113,069)	260,736
<b><i>Restricted funds</i></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

#### Restricted funds

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

Funded in 2020 by Sofina, 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 2020 by Sofina, the programme aims to improve the reach and quality of primary and secondary school education in target areas.

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

### 14 Movement in funds *(continued)*

#### Restricted funds *(continued)*

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

#### Health Programme

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

#### Designated future funds

The fund was set up to build up one year's funding requirements and this will be achieved by designating unrestricted donations.

#### Transfers between funds

During the year a transfer of \$47,265 has been made from unrestricted funds to the Water and Sanitation programme, to meet the deficit arising on the fund at the year end.

15 Financial Instruments	2020	2019
	\$	\$
<b>Carrying amount of financial assets</b>		
Financial assets measured at fair value through profit and loss	13,030	126,759

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.

### 16 Ultimate controlling party

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