

# 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 2021



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## Reference and administrative details

<b>Trustees</b>	Ms C E Marson Mr B Levitt Ms S Mckaige Ms S Sen Mr A Ferguson Mr P Wild Mr R Biro Ms F Enderlin Mr M Ferguson
<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>	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 2021. 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 2021 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.

### Impact of Covid-19 pandemic on activities

Cambodia was impacted by Covid-19 outbreaks and restrictions more severely in 2021 than 2020 when the country managed to avoid large scale community outbreaks and the severe restrictions that were imposed in many countries.

Public schools reopened on 11th January 2021 but were closed again on 23rd February following a large community outbreak originating in Phnom Penh. Whilst secondary schools in Phnom Penh reopened in September 2021, Primary schools in TGF target areas did not reopen until January 2022.

Following the large-scale community outbreak that began in February, the Cambodian government instituted a series of restrictive lockdowns beginning in April 2021 that severely restricted the ability of TGF staff to conduct planned activities. These lockdowns ended in October 2021 but work was still impacted by the reluctance of villagers in target areas to engage with TGF programmes due to concerns over virus transmission.

Costs to conduct meetings and training activities also increased due to the need to provide materials such as masks, hand sanitizer to participants and due to changes in protocol to minimise risk; such as travel bubbles for staff working in the field.

### 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 724 sample households from 12 villages across five communes conducted in December 2021 showed that 89% of households practised regular hand washing, 98% have access to clean water, 97% have access to a working latrine and 81% had a hygienic home; for a combined score of 91%.

**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 7 village meetings with 112 participants to promote the uptake of rainwater harvesting systems with 62 household assessments conducted for potential installation.
- 50 households received subsidised 2000 litre rainwater harvesting systems with 250 direct beneficiaries. 36 households are Cambodian government registered ID Poor 1 households, and 14 ID Poor 2 households.
- Planned rainwater harvesting systems for agricultural use were not completed due to disruptions from Covid-19 outbreaks and restrictive regulations.
- Beneficiaries contributed a total of \$1,633 USD for rainwater harvesting systems provided.

## Trustees' annual report (continued)

### Water And Sanitation Programme (continued)

**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 24 household assessments on the viability of well installations.
- A total of 18 wells were completed comprising of 1 shared well and 17 private wells.
- A further 6 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 \$1,940 USD for well installations.

**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.

- Four schools benefited from the installation of WASH infrastructure with the construction of three 10,000 litre rainwater harvesting storage (one school had existing water storage) and four micropore water filtration systems to provide sustainable clean water access.
- TGF also installed 15 blocks of handwashing stations with running water for group handwashing activities, renovated 3 toilet blocks and provided 4 incinerators.
- 4 staff (one from each school) were trained as sanitation and hygiene monitors with responsibility of maintaining the WASH systems and monitoring student use.
- WASH in schools projects benefited 1,185 children and staff from 4 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 13 villages (population 10,850) to assess the prevalence of open defecation following the implementation of latrine building projects.
- The assessment teams reports showed that 94% of households have their own toilet. A further 92 households (6%) were accessing a shared latrine with neighbours, resulting in 100% latrine access within the 13 villages assessed.
- Following the assessments all 13 villages were certified "Open Defecation Free" (ODF) by the Provincial Department of Rural Development and registered with the Ministry of Rural Development.

## Trustees' annual report (continued)

### Water And Sanitation Programme (continued)

**Community Piped Water Supply** - Following some additional donor funding a piped water supply project was implemented to provide households with clean, safe water piped directly to their homes. The project which will be expanded over two years uses an elevated water tower and sand/gravel water filtration to provide pressurised home water supply.

- Four consultation workshops were held in Trapeang Veng village, Spean Tnout commune. These covered project planning, orientation, formation of an oversight committee and capacity building for committee members.
- The second phase of the project was the construction of a 6-metre-high elevated water tower with 10,000 litre capacity water tank.
- Third was the construction of a 4-stage flocculation, sedimentation, bio-sand filter, and filtered storage tanks.
- Finally 1,227 metres of underground pipe was installed to deliver water to households in two villages. In the first stage of the project completed in December 2021, 40 households with 175 direct beneficiaries were connected.
- Beneficiaries contributed \$25 per household to cover connection to the system and ongoing maintenance which will be overseen by the oversight committee.
- Further expansion of the pipe network will allow additional households to be connected to the system in 2022.

### 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 201 students. 38 of 42 students aged 6 (92%) matriculated in 2021 to the 1st grade of primary school.
- 5 days of teacher training was provided to 6 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 in collaboration with the district office of education was cancelled due to disruptions from Covid-19 outbreaks and restrictive regulations.

**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.

- This activity was cancelled in 2021 due to school closures and the need to prioritise other educational activities

## 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.

- 2,860 students received hand washing materials from TGF and instruction regarding hand washing. Post-training knowledge assessments showed an average score of 89%, normal practical assessments based on monitoring in school was not able to be conducted due to school closures from Covid-19 restrictions.

**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 for only 6 weeks in 2021 due to school closures and the need to prioritise other educational activities. A small amount of vegetables were produced during the short time to support school breakfast programmes.

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

- 4 School Support Committees from 6 villages with 45 members were supported. 2 training sessions with 45 participants provided on skills for SSC members.
- 84 scholarship students selected by SSC's and supported by TGF. 99% 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.

- 17 English language classes were implemented in 5 primary schools providing education to 574 students. 3 days of teacher training for English teachers was conducted online due to Covid-19 restrictions. Due to school closures and the need to prioritise critical subjects English classes were only held for a period of 2 months in 2021, providing 231 hours of 3,888 planned hours.

### 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.



## Trustees' annual report (continued)

### Income Generation Programme (continued)

#### 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 39 savings groups in 2021. Total year-end membership was 1,321 villagers with 97% female. Year-end capital of 39 existing groups was \$423,536 representing a 44% growth in capital from December 2020.
- Planned capacity building training for Savings Group management committees was cancelled due to Covid-19 restrictions and to focus on other activities with limited time.

**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 79 IFFS trainees participated in 12 weeks of tuition at 4 village locations. 2 additional locations could not be implemented due to Covid-19 disruption. Pre and post training assessments of participants (92% female) at 4 locations, showed that 100% of participants increased their household income. Participants increased their cultivation of land for vegetable gardens by an average of 80%. 74% of participants had previously not produced vegetable at home with 58% producing vegetables for income generation and 42% for home consumption following the training. Average additional household income from the project was \$182 over a 2 month period of assessment.
- Two vegetable producer groups were established with 9 households participating while 2 new chicken producer groups were also established.

**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.

- This activity was cancelled in 2021 due disruption from Covid-19 restrictions and the need to prioritise key activities.

**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) membership and share capital fell by 2.2% to \$7,333, however total capital for investment grew by 14% after successfully obtaining loans for business activities.
- AC business activities of agricultural input supply, credit loans for members and rice trading generated profit of \$1,511 USD and paid dividends of \$1.89 per share to members.
- In 2021 membership increased by 11% and the number of shares fell by 24% when compared to the previous year.
- 1 capacity building trainings was provided to 7 AC committee members supported by the Provincial Department for Agriculture.

## Trustees' annual report (continued)

### Income Generation Programme (continued)

**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.

- 30 of 32 microbusinesses (94%) established previously continued to operate at the end of 2021 generating \$28,500 in profit with 159 direct beneficiaries. A further 4 businesses were established at the end of 2021 (due to Covid-19 delays) with a further 21 direct beneficiaries. Business activities include; mushroom farming, mobile food vendors, grocery stores, chicken raising and tailoring.
- Additional business development activities planned for 2021 were cancelled due to the impact and disruption of the Covid-19 pandemic.

### 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 106 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 81% 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. 1 screening sessions were conducted with 2890 children participating from 23 villages in 5 target communes.
- TGF working with community health workers conducted 562 home visits to 18 severely wasting children and 263 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.
- Since 2020 numbers of moderately wasting children remained stable at 5.4% (142 children), while numbers of severely wasting children increased by 0.28% to 0.45% (13 children). Results show that for the second year running malnutrition is increasing after a decade of reduction, in large part due to the impacts of Covid-19 on the local economy.
- TGF worked with 50 households with children under 5 in high-risk areas for malnutrition to educate them on simple home garden techniques which can be implemented to improve childhood nutrition. 32 of these households were supported with materials and ongoing support to establish a garden to produce vegetables for home consumption.

**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.

- 60 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 2021. This training focused on antenatal health, nutrition during pregnancy, safe birthing and nutrition for new-borns after birth with an emphasis on exclusive breastfeeding. 4,112 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 2021 indicates that 100% of mothers are 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. 92% of mothers completed at least 4 antenatal appointments at registered medical facilities (5% increase on 2020) and 100% for the delivery of their babies.
- 227 education sessions provided by 118 VHSGs to 13,897 villagers covering topics such as sanitation, hygiene, nutrition, water borne diseases and Covid-19 awareness and mitigation.

**Dengue Fever Prevention** – Support for specific health education on the risks and mitigation of Dengue fever in the community, the provision of rapid testing kits to Health Centres along with staff training to properly administer the tests and the breeding and distribution of Guppy fish for open water jars outside homes (which eat the larvae).

- Training for 16 Health Centre staff in the administration of RDT rapid dengue tests and the process to elevate positive cases to the nearest treatment centre.
- Provision of RDT rapid tests to Health Centres for the early identification of Dengue cases in the community.
- Community education to 9,928 beneficiaries on the Dengue prevention, early identification and mitigation measures.
- 33 village cleaning campaigns where community members identified likely mosquito breeding areas within the community and removed or modified them to reduce the risk of outbreaks.
- 33 of 60 villages received concrete rings for Guppy fish breeding within the village and to distribute to every household (target not met due to Covid-19 disruptions).

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

- 1,096 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 2021 surveying 821 women from 23 villages covering topics such as birthing, antenatal services, dental hygiene, and sanitation.
- During the worsening pandemic situation in 2021, TGF continued to make donations of face masks, hand sanitizer and other hygiene materials to schools and health centres to assist in the risk mitigation of large scale outbreaks in the areas we operate.

## Trustees' annual report (continued)

### Reserve Policy

TGF has raised enough unrestricted funds to enable operations to end 2022. TGF remains a small Charity operation (2021 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.

### 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 2021. 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*
Peter Wild - 2022-04-14, 09:43:36 UTC

**Peter Wild**  
*Trustee*

14 April 2022

## 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 2021 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.

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*Andrew Niblock*

Andrew Niblock - 2022-04-14, 13:51:28 UTC  
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**Andrew Niblock CA** (*Independent Examiner*)  
**Partner**  
**For and on behalf of Henderson Loggie LLP**  
11-15 Thistle Street,  
Edinburgh  
EH2 1DF

14 April 2022

**Statement of financial activities (incorporating income and expenditure account)**  
for the year ended 31 December 2021

		Designated 2021	Unrestricted 2021	Restricted 2021	Total funds 2021	Designated 2020	Unrestricted 2020	Restricted 2020	Total funds 2020
	Notes	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from:</b>									
Donations and legacies	3	-	38,095	177,128	215,223	-	109,817	191,245	301,062
Activities for generating funds	4	-	75,237	-	75,237	77,506	-	-	77,506
Income from investments	5	-	65	-	65	-	110	-	110
Other income	6	-	76	-	76	-	72	10	82
<b>Total income</b>		-	113,473	177,128	290,601	77,506	109,999	191,255	378,760
<b>Expenditure on:</b>									
Expenditure on charitable activities	7	-	-	(76,163)	(76,163)	-	-	(57,398)	(57,398)
Water and Sanitation Programme		-	-	(63,933)	(63,933)	-	-	(67,086)	(67,086)
Income Generation Programme		-	-	(55,034)	(55,034)	-	-	(51,110)	(51,110)
Children's Education Programme		-	-	(50,986)	(50,986)	-	-	(50,046)	(50,046)
Health Programme		-	-	-	-	-	-	-	-
Field Support		-	(78,245)	-	(78,245)	-	(66,409)	-	(66,409)
<b>Total expenditure</b>		-	(78,245)	(246,116)	(324,361)	-	(66,409)	(225,640)	(292,049)
<b>Net income/(expenditure)</b>		-	35,228	(68,988)	(33,760)	77,506	43,590	(34,385)	86,711
<b>Transfers between funds</b>	14	-	(62,746)	62,746	-	-	(47,265)	47,265	-
<b>Net movement in funds</b>		-	(27,518)	(6,242)	(33,760)	77,506	(3,675)	12,880	86,711
<b>Total funds brought forward</b>		77,506	257,061	80,815	415,382	-	260,736	67,935	328,671
<b>Total funds carried forward</b>		77,506	229,543	74,573	381,622	77,506	257,061	80,815	415,382

**Balance sheet**  
at 31 December 2021

	Notes	Designated 2021 \$	Unrestricted 2021 \$	Restricted 2021 \$	Total funds 2021 \$	Designated 2020 \$	Unrestricted 2020 \$	Restricted 2020 \$	Total funds 2020 \$
<b>Fixed assets</b>									
Tangible assets	10	-	2,787	-	2,787	-	777	-	777
<b>Current assets</b>									
Stock		-	-	2,765	2,765	-	-	482	482
Debtors	11	-	32,181	-	32,181	-	13,354	-	13,354
Cash at bank and in hand		77,506	208,637	71,808	357,951	77,506	249,033	80,333	406,872
		<u>77,506</u>	<u>240,818</u>	<u>74,573</u>	<u>392,897</u>	<u>77,506</u>	<u>262,387</u>	<u>80,815</u>	<u>420,708</u>
<b>Current liabilities</b>									
Creditors: amounts falling due within one year	12	-	(14,062)	-	(14,062)	-	(6,103)	-	(6,103)
<b>Net current assets</b>		<u>77,506</u>	<u>226,756</u>	<u>74,573</u>	<u>378,835</u>	<u>77,506</u>	<u>256,284</u>	<u>80,815</u>	<u>414,605</u>
<b>Total assets less current liabilities</b>		<u>77,506</u>	<u>229,543</u>	<u>74,573</u>	<u>381,622</u>	<u>77,506</u>	<u>257,061</u>	<u>80,815</u>	<u>415,382</u>
<b>Net assets</b>		<u>77,506</u>	<u>229,543</u>	<u>74,573</u>	<u>381,622</u>	<u>77,506</u>	<u>257,061</u>	<u>80,815</u>	<u>415,382</u>
<b>Funds of the charity</b>	13, 14								
Designated funds					77,506				77,506
Unrestricted funds					229,543				257,061
Restricted funds					74,573				80,815
<b>Total charity funds</b>					<u>381,522</u>				<u>415,382</u>

**Balance sheet** *(continued)*  
**at 31 December 2021**

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 2021.


The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2021 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 14 April 2022 and signed on its behalf by:

  
Peter Wild - 2022-04-14, 09:43:36 UTC

**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

	2021	2020
Net incoming resources are stated after charging	\$	\$
Depreciation – Owned assets	1,590	5,701
Independent examiner's fee	3,809	3,450
	3,809	3,450

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

3	Voluntary income	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		\$	\$	\$	\$	\$	\$	\$	\$
	Sofina	-	5,046	154,954	160,000	-	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
	Arisaig	-	-	-	-	-	25,993	-	25,993
	Scanpro	-	4,800	-	4,800	-	7,193	-	7,193
	UWC	-	4,700	14,454	19,154	-	14,071	-	14,071
	Individual donors	-	13,549	-	13,549	-	12,462	-	12,462
	Villager income	-	-	4,940	4,940	-	-	4,933	4,933
	Other	-	-	2,780	2,780	-	-	-	-
			<u>38,095</u>	<u>177,128</u>	<u>215,223</u>		<u>109,817</u>	<u>191,245</u>	<u>301,062</u>
4	Activities for generating funds	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		\$	\$	\$	\$	\$	\$	\$	\$
	Fundraising event	-	75,237	-	75,237	77,506	-	-	77,506
5	Investment income	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		\$	\$	\$	\$	\$	\$	\$	\$
	Bank interest	-	65	-	65	-	110	-	110
6	Other income	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		\$	\$	\$	\$	\$	\$	\$	\$
	Telephone card income	-	76	-	76	-	72	10	82

Notes to the financial statements (continued)

7 Charitable activities

	Field Support 2021 \$	Water and Sanitation Programme 2021 \$	Income Generation Programme 2021 \$	Children's Education Programme 2021 \$	Health Programme 2021 \$	Total 2021 \$
Salary costs (note 9)	60,097	31,543	35,806	29,193	22,369	179,008
Project materials	-	36,669	19,117	17,827	21,388	95,001
Insurance	70	25	25	25	25	170
Motor expenses	-	2,535	2,535	2,535	2,535	10,140
Telephone costs	600	465	585	465	345	2,460
Postage and stationery	107	1	40	27	20	195
Travel	110	27	27	35	28	227
Sundry	2,088	2,375	3,275	2,403	1,752	11,893
Depreciation	794	199	199	199	199	1,590
Training	378	94	94	95	95	756
Office costs	4,778	2,230	2,230	2,230	2,230	13,698
Bank charges	4,635	-	-	-	-	4,635
<b>Governance costs</b>						
Legal and professional fees	779	-	-	-	-	779
Independent examiner's fee	3,809	-	-	-	-	3,809
	<u>78,245</u>	<u>76,163</u>	<u>63,933</u>	<u>55,034</u>	<u>50,986</u>	<u>324,361</u>

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

**7 Charitable activities (continued)**

	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)*

### 8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2021 (2020: 0 trustees - \$Nil).

#### **Trustees' expenses**

No Trustee received reimbursement of expenses in the year ended 31 December 2021 (2020: 0 trustees - \$Nil).

### 9 Staff costs

	2021 \$	2020 \$
Wages and salaries	179,008	152,590
	<u>          </u>	<u>          </u>

No employee received remuneration in excess of \$81,215 (£60,000). The average number of employees during the year was 17 (2020: 16).

Compensation paid to key management personnel was \$52,233 (2020; \$66,654).

### 10 Tangible fixed assets

	Computer equipment \$	Office equipment \$	Vehicles \$	Total \$
<b>Cost</b>				
At 1 January 2021	5,459	1,476	15,416	22,351
Additions	3,250	350	-	3,600
Disposals	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	8,709	1,826	15,416	25,951
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At 1 January 2021	(4,697)	(1,461)	(15,416)	(21,574)
Charge for year	(1,517)	(73)	-	(1,590)
Disposals	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2021	(6,214)	(1,534)	(15,416)	(23,164)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>				
At 31 December 2021	2,495	292	-	2,787
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2020	762	15	-	777
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

**11 Debtors**

	2021	2020
	\$	\$
Other debtors	25,143	13,030
Prepayments and accrued income	7,038	324
	32,181	13,354
	32,181	13,354

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

	2021	2020
	\$	\$
Other creditors	9,306	1,725
Accruals and deferred income	4,756	4,378
	14,062	6,103
	14,062	6,103

**13 Analysis of net assets**

	Fixed assets	Current assets	Current liabilities	Net funds
	\$	\$	\$	\$
<b>2021</b>				
<i>Designated funds</i>				
Future funding	-	77,506	-	77,506
<i>Unrestricted funds</i>				
Field Support	2,787	240,818	(14,062)	229,543
<i>Restricted funds</i>				
Health Programme	-	74,573	-	74,573
<b>Total funds</b>	2,787	392,897	(14,062)	381,622
<b>2020</b>				
	Fixed assets	Current assets	Current liabilities	Net funds
	\$	\$	\$	\$
<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>	777	420,708	(6,103)	415,382

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

14 Movement in funds	Balance at 1 Jan 21	Incoming resources	Resources expended	Transfers between funds	Balance at 31 Dec 21
2021	\$	\$	\$	\$	\$
<b>Designated funds</b>					
Future funding	77,506	-	-	-	77,506
<b>Unrestricted funds</b>					
Field Support	257,061	113,473	(78,245)	(62,746)	229,543
<b>Restricted funds</b>					
Water and Sanitation Programme	-	13,417	(76,163)	62,746	-
Children's Education Programme	990	103,454	(55,034)	-	49,410
Income Generation Programme	23,892	49,000	(63,933)	-	8,959
Health Programme	55,933	11,257	(50,986)	-	16,204
	80,815	177,218	(246,116)	62,746	74,573
<b>Total funds</b>	<b>415,382</b>	<b>290,601</b>	<b>(324,361)</b>	<b>-</b>	<b>381,622</b>
<b>2020</b>					
	\$	\$	\$	\$	\$
<b>Designated funds</b>					
Future funding	-	77,506	-	-	77,506
<b>Unrestricted funds</b>					
Field Support	260,736	109,999	(66,409)	(47,265)	257,061
<b>Restricted funds</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>	<b>328,671</b>	<b>378,760</b>	<b>(292,049)</b>	<b>-</b>	<b>415,382</b>

**Restricted funds**

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

Funded in 2021 by Sofina and UWC, 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 2021 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 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 Sofina and UWC, 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 when deemed appropriate by Trustees.

#### **Transfers between funds**

During the year a transfer of \$62,746 has been made from unrestricted funds to the Water and Sanitation programme, to meet the deficit arising on the fund at the year end.

<b>15 Financial Instruments</b>		<b>2021</b>	<b>2020</b>
		\$	\$
<b>Carrying amount of financial assets</b>			
Financial assets measured at fair value through profit and loss		<b>10,143</b>	<b>13,030</b>
		<u>          </u>	<u>          </u>

Financial assets that are debt instruments measured at fair value comprise of other debtors.

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

### 16 Trustee donations

The total amount donated to the Foundation during the year by trustees was \$11,479 (2020: \$Nil).

### 17 Ultimate controlling party

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