

Temple Garden Foundation

**Report of the Trustees and
unaudited financial statements**

Registered company number: 00613231

Registered charity number: 1124767

31 December 2010

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Reference and administrative details

Trustees Ms C E Marson
L D S Neave
B Levitt
Ms K Lampe
B Phoum (appointed 20 April 2010)

Independent examiner Henderson Loggie
34 Melville Street
Edinburgh
EH3 7HA

Registered office 94 Muswell Hill Road
London
N10 3JR

Registered company number 00613231 (England and Wales)

Registered charity number 1124767

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 2010. 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 the monthly 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; and
- (e) Electricity, gas and other essential supplies.

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.

In 2010 TGF worked in-depth with 25 villages and a population of 18,881 Cambodians. In 2011 Temple Garden Foundation plans to expand work to a total of 49 villages and a population of approximately 30,000 Cambodians. The organization is able to accomplish a great amount of development work with a small staff because large numbers of villagers participate in project activities with Temple Garden Foundation, helping with management and implementation of the work.

At the core of all TGF work is an emphasis on the development and 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 wants to change the typical pattern of dependence by villagers on NGOs and the government for support. Our community development programme focuses specifically on the empowerment of villagers and this focus is present in all TGF projects and programmes. TGF distinguishes itself from the start by asking villagers to help us understand their community, and how to work there. TGF focuses on hidden resources already present in the communities for understanding their own issues and finding their own solutions.

Registered company number: 00613231

Trustees' report *(continued)*

Objectives and activities *(continued)*

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

Infrastructure Programme (formerly combined with the Leadership Development Programme, which is now separated and will begin activities in 2011).

Overview

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

Activities

In 2010 activities included:

- a well construction and water filter project;
- a latrine construction project; and
- the repair of two village roads: one 3km long and the other 1.7 km long.

Children's Education Programme

Overview

TGF works with local communities, students, teachers, administrators and the Chi Kraeng District Department of Education to improve the reach of primary and secondary school education and to improve the quality of that education as well in target areas.

Activities

In 2010 the TGF Children's Education Programme implemented 11 projects in the target area:

- a school supplies project for economically disadvantaged children;
- a dental hygiene project to introduce primary school students to toothbrushes and toothpaste;
- a community kindergarten project for the creation and sponsorship of community-managed kindergartens;
- a teacher training project to improve the pedagogical training of local public school teachers;
- a summer school project organized in area public schools during summer vacation;
- a bicycle project to provide bicycles to students needing transportation to school;
- a scholarship project for students attending secondary school;
- a study club project to be run by student committees providing students learning space and materials as well as tutoring to aid them in their studies;
- a mother and father counselling group project to encourage parents to come together and discuss education more regularly and constructively;
- a sports and athletics project to give students an opportunity to join volleyball teams at local schools; and
- a life skills project to teach students about "real world" subjects such as agriculture, environmental awareness, hygiene, and planning their futures.

Adult Education and Vocational Training Programme

Overview

TGF partners with local communities to improve adult education and vocational training. Projects include appropriate vocational training, market linkage, job placement with local employers and assistance to entrepreneurs in target areas to start their own businesses.

Trustees' report *(continued)*

Objectives and activities *(continued)*

Summary of the main activities undertaken for the public benefit in relation to these objectives *(continued)*

Adult Education and Vocational Training Programme *(continued)*

Activities

In 2010 TGF provided training and assistance in beginning businesses to villagers in the following subjects:

- pig raising;
- chicken raising;
- sewing skills;
- motorbike repair;
- tv and cd repair;
- veterinarian training; and
- adult literacy training.

Health Programme

Overview

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

Activities

Projects in 2010 included:

- training to village health volunteers to help in all health activities in their communities;
- a malnutrition project where malnourished children receive food supplements and their parents receive nutrition education;
- health education workshops dealing with pregnancy and care for newborns given for pregnant women and new mothers;
- health accessibility assistance;
- mobile immunization clinics to remote and isolated villages conducted by local public health workers sponsored by TGF; and
- technical support for the Pongro Leu Health Centre.

Summary of the main achievements of the Charity during the year

Infrastructure Programme (formerly combined with the Leadership Development Programme, which is now separated and will begin activities in 2011).

Results

69 new wells were constructed and 83 existing wells were repaired by villagers with materials and technical assistance provided by TGF in 11 villages: Tmei, Popeil, Pongro 2, Svay Chek, Komrue, Kreang, Jaek, Trapeang Pluohs, Dop Tnaut, Sralau Sraung, Laak. Wells were then tested for water quality and at those wells where water quality was still poor villagers were given the option of purchasing a water filter at 50% of normal price, the rest being supplemented by TGF. In all TGF subsidized the purchase of 676 water filters in 2010 for 676 families.

Major road repair was also undertaken on a road going to Orung village which is 3 km long and on a road going through Plong village which is 1.7 km long. Both roads were reconstructed by villagers with technical assistance, materials and heavy machinery being provided by TGF.

Trustees' report *(continued)*

Summary of the main achievements of the Charity during the year *(continued)*

Children's Education Programme

Results

Community Kindergartens: 14 villages, 18 classes, 17 teachers, 551 students in the kindergartens in 2010. An additional 258 students matriculated to 1st grade at public primary schools in 2010 from the Community Kindergarten project. All kindergarten teachers attended 2 teacher trainings in 2010 (different from the primary school trainings).

School Supplies: 337 students from 16 villages received school supplies in 2010.

Scholarships: 66 students from 15 schools and 15 villages received scholarships in 2010.

Teacher Training for Primary school teachers: 21 teachers from 9 schools received 2 teacher trainings in 2010.

Study club: 2 study clubs started in 2 schools with 194 students participating.

Sports and athletics: 5 schools had 10 total volleyball teams comprised of 120 students.

Dental Hygiene: 860 1st grade students at 13 schools received toothbrush, toothpaste, and brushing instructions.

Summer School: 867 students from 30 villages attended summer school held at 3 area primary schools. There were 21 classes taught by 13 teachers.

Bicycle project: 12 bicycles were donated to 12 students from 1 isolated village (Lolam Tokay).

Life Skills Classes: 13 life skills classes were regularly taught by 9 teachers with 607 students at 2 schools.

Mother and Father Counselling Groups: 166 groups were formed in 13 villages with a total of 1,959 villagers in the groups. The groups are comprised of villagers who have children attending school and their purpose is to discuss education and help bring greater education awareness to the community.

Adult Education and Vocational Training Programme

Results

Agricultural skills: 45 villagers from 2 villages received training in pig raising, 38 villagers from 3 villages received training in chicken raising.

Veterinarian skills: 32 villagers from 21 villages received training in veterinarian skills.

Professional skills: 4 villagers from 2 villages received training in sewing, 2 villagers from 2 villages received training in motorbike repair, 1 villager received training in tv and cd repairing.

Adult literacy: 19 villagers from 18 villages were trained in adult literacy instruction. They will in turn help TGF to organize literacy trainings in their villages in 2011 for other villagers to improve literacy on a large scale in the target areas.

Health Programme

Results

26 village health volunteers (VHAs and VHSGs) were trained in 2010 in Pongro Leu and Pongro Kraum Communes. These volunteers help TGF to implement most health activities in target communities each year. Health accessibility was only operational in one instance, when TGF assisted in the transportation of a woman from the target communities to a local hospital to deal with post-birth complications that would otherwise have been fatal.

Trustees' report *(continued)*

Summary of the main achievements of the Charity during the year *(continued)*

Health Programme *(continued)*

Results

Health clinic technical support-the Health Programme staff from TGF stay in regular contact with Pongro Leu Health Clinic for a variety of issues where coordination is necessary. TGF reports all activities in the communities to the local health clinic staff monthly thereby supplementing their knowledge of the local health situation.

Malnutrition project: in Pongro Kraum Commune 254 malnourished children and their parents attended the first round of malnutrition rehabilitation (receiving food supplements) and nutrition education (November), and 201 (December) children attended the second round. In Pongro Leu there were 178 (June), 180 (July), 172 (October) children participating in malnutrition rehabilitation and nutrition education in the first, second, and third rounds in 2010 respectively.

Health Education: every month beginning in February 2010 between 80 and 300 pregnant women and new mothers attended health education sessions in Pongro Leu Commune. Beginning in April 2010 between 100 and 200 pregnant women and new mothers each month attended the same health education sessions in Pongro Kraum Commune.

Mobile immunization clinics: the clinics were held in 9 months in 2010 (scheduling conflicts prevented clinics from occurring in February, April and June) in 5 remote villages of Pongro Leu Commune-an average of 176 children and pregnant women were immunized, some also being provided de-worming tablets and vitamin A supplements. The clinics were conducted by Cambodian public health workers whose operational area covers the villages. The local public health clinics provided the medicine and vitamin supplements as well. TGF arranged and financially supported the transportation and logistics so that the clinics could take place.

Financial review

The Statement of Financial Activities shows that Temple Garden Foundation ended the year with a surplus of \$37,218 which compares with a deficit of \$136,942 for the previous year. This surplus is made up of the following:

- a surplus on restricted funds after transfers of \$25,941, arising from unspent project funding; and
- an unrestricted surplus after transfers of \$11,277. This means that our unrestricted funds have increased from \$661 as at 31 December 2009 \$11,938 at 31 December 2010.

The financial position of the charity is reviewed on a monthly basis.

The principal funding sources for 2010 were:

- Goldman Sachs
- CLSA
- Remark Group
- Vitol Trust
- Maitri Trust
- Tudor Trust

With funds from these organisations, we have continued to meet the main objectives of Template Garden Foundation through the core activities and projects of the charity as detailed above.

Trustees' report

Reserve Policy

TGF has raised enough funds to enable operations until end 2011. TGF remains a small Charity operation (2011 Budget is USD 500,000) 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 directors 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 charity organisation. No material losses or contingencies have arisen during the 12 months operations that would require disclosure by the directors.

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 2010. Suitable accounting policies have been established and applied consistently and disclose with reasonable accuracy the financial position of the company.

Approval of the accounts

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and are signed on behalf of the Board by:

Charlotte Marson

Trustee

2011



HENDERSON LOGGIE

Chartered Accountants

34 Melville Street
Edinburgh
EH3 7HA

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 2010 which are set out on pages 9 to 13.

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. The charity's trustees consider that an audit is not required for the year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the financial statements under section 43 of the 1993 Act;
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is 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:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting requirements of section 396 of the Companies Act 2006 and with methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Andrew Niblock BACC CA

2011

Registered company number: 00613231

Statement of financial activities
for the year ended 31 December 2010

	<i>Notes</i>	Unrestricted 2010 \$	Restricted 2010 \$	Total funds 2010 \$	Restated Total funds 2009 \$
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	258,728	132,360	391,088	132,954
Activities for generating funds	4	1,375	-	1,375	-
Investment income	5	496	-	496	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		260,599	132,360	392,959	132,954
Resources expended					
Charitable activities	6				
Infrastructure Programme		-	(138,511)	(138,511)	(126,104)
Adult Educational and Vocational Programme		-	(62,831)	(62,831)	(41,227)
Children's Education Programme		-	(38,231)	(38,231)	(19,558)
Health Programme		-	(43,091)	(43,091)	(64,686)
Field Support		(69,357)	-	(69,357)	(14,647)
		<hr/>	<hr/>	<hr/>	<hr/>
		(69,357)	(282,664)	(352,021)	(266,222)
Governance costs	78	(3,720)	-	(3,720)	(3,674)
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		(73,077)	(282,664)	(355,741)	(269,896)
Net incoming/(outgoing) resources before transfers		187,522	(150,304)	37,218	(136,942)
Transfers between funds	13	(176,245)	176,245	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources		11,277	25,941	37,218	(136,942)
Total funds brought forward		661	246,234	246,895	383,837
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		11,938	272,175	284,113	246,895
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Balance sheet
at 31 December 2010

	<i>Notes</i>	Unrestricted 2010 \$	Restricted 2010 \$	Total funds 2010 \$	Restated Total funds 2009 \$
Fixed assets					
Tangible assets	9	24,900	2,235	27,135	10,224
Current assets					
Debtors	10	12,653	-	12,653	3,742
Cash at bank and in hand		23,659	226,920	250,579	237,349
		<hr/> 36,312	<hr/> 226,920	<hr/> 263,232	<hr/> 241,091
Creditors					
Amounts falling due within one year	11	(6,254)	-	(6,254)	(4,420)
Net current assets		<hr/> 30,058	<hr/> 226,920	<hr/> 256,978	<hr/> 236,671
Total assets less current liabilities		<hr/> 54,958	<hr/> 229,155	<hr/> 284,113	<hr/> 246,895
Net assets		<hr/> 54,958	<hr/> 229,155	<hr/> 284,113	<hr/> 246,895
Funds	12	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Unrestricted funds				54,958	661
Restricted funds				229,155	246,234
Total funds				<hr/> <hr/> 284,113	<hr/> <hr/> 246,895

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 2010.

The members have not required the charitable company to obtain an audit for its financial statements for the year ended 31 December 2010 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 with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on
by:

2011 and signed on its behalf

Charlotte Marson
Trustee

Registered company number: 00613231

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 under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities. The trustees have also considered the future prospects and funding for the charity and believe that the going concern basis to be appropriate for the preparation of these financial statements.

Foreign Currency

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

Restatement of comparatives

The financial statements of the prior year have been restated to present the figures in the charity's operational currency, US Dollars.

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 no de-minimus level 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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the financial statements (continued)

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2	Net incoming/(outgoing) resources		Restated
		2010	2009
	Net resources are stated after charging	\$	\$
	Depreciation – Owned assets	10,145	7,380
	Independent examiner’s fee	3,720	3,674
		<u> </u>	<u> </u>

3	Voluntary income	Unrestricted	Restricted	Total	Restated
		2010	2010	2010	2009
		\$	\$	\$	\$
	Goldman Sachs	188,225	-	188,225	-
	CLSA	32,500	42,000	74,500	-
	Remark Group	-	30,000	30,000	-
	Maitri Trust	15,000	-	15,000	-
	Vitol Charitable Trust	-	40,000	40,000	-
	Tudor Foundation	15,000	-	15,000	-
	Maitri Trust	-	17,000	17,000	-
	Individual donors	8,003	3,360	11,363	132,954
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		258,728	132,360	391,088	132,954
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

4	Activities from generating funds	Unrestricted	Restricted	Total	Restated
		2010	2010	2010	2009
		\$	\$	\$	\$
	Rental income	1,375	-	1,375	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

5	Investment income	Unrestricted	Restricted	Total	Restated
		2010	2010	2010	2009
		\$	\$	\$	\$
	Bank interest	496	-	496	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

Notes to the financial statements *(continued)*

6 Charitable activities

	Field Support 2010 \$	Infrastructure Programme 2010 \$	Children's Education Programme 2010 \$	Adult Educational and Vocational Programme 2010 \$	Health Programme 2010 \$	Total 2010 \$	Restated 2009 \$
Salary costs (note 10)	42,742	14,389	25,949	16,120	18,993	118,193	98,722
Project materials	-	97,889	16,522	7,563	2,099	124,073	107,880
Other project costs	-	17,299	9,112	4,780	11,188	42,379	-
Insurance	1,358	176	507	276	291	2,608	4,868
Motor expenses	-	5,451	5,736	5,451	5,670	22,308	-
Telephone costs	1,381	465	544	414	361	3,165	1,620
Postage and stationery	2,831	70	229	114	134	3,378	159
Travel	1,036	78	90	24	249	1,477	16,491
Sundry	804	697	1,583	1,038	1,052	5,174	4,465
Depreciation	848	1,990	2,402	2,075	2,830	10,145	7,380
Training	445	7	157	376	224	1,209	-
Legal and professional fees	979	-	-	-	-	979	23,782
Bookkeeping costs	4,393	-	-	-	-	4,393	-
Office costs	11,146	-	-	-	-	11,146	-
Bank charges	1,394	-	-	-	-	1,394	855
	<u>69,357</u>	<u>138,511</u>	<u>62,831</u>	<u>38,231</u>	<u>43,091</u>	<u>352,021</u>	<u>266,222</u>

Notes to the financial statements *(continued)*

7	Governance costs	2010 \$	Restated 2009 \$
	Independent examiner's fee	3,720	3,674

8 Trustees' remuneration and benefits

No Trustee received remuneration or benefits in the year ended 31 December 2010 (2009: 0 trustees - \$Nil).

Trustees' expenses

No Trustee received reimbursement of expenses in the year ended 31 December 2010 (2009: 0 trustees - \$Nil).

9	Staff costs	2010 \$	Restated 2009 \$
	Wages and salaries	118,193	98,722

The average number of employees during the year was 16.

	Tangible fixed assets	Computer equipment \$	Office equipment \$	Plant and machinery \$	Vehicles \$	Total \$
	Cost					
	At 1 January 2010 – restated	1,764	697	850	9,100	12,411
	Additions	949	2,747	-	23,360	27,056
	At 31 December 2010	2,713	3,444	850	32,460	39,467
	Depreciation					
	At 1 January 2010 – restated	(237)	(213)	(236)	(1,501)	(2,187)
	Charge for year	(802)	(850)	(283)	(8,210)	(10,145)
	At 31 December 2010	(1,039)	(1,063)	(519)	(9,711)	(12,332)
	Net book value					
	At 31 December 2010	1,674	2,381	331	22,749	27,135
	At 31 December 2009 – restated	1,527	484	614	7,599	10,224

11	Debtors: Amounts falling due within one year	2010 \$	Restated 2009 \$
	Other debtors	12,653	3,742

Notes to the financial statements *(continued)*

12	Creditors: Amounts falling due within one year				2010 \$	Restated 2009 \$
	Other creditors				6,254	4,420
					<hr/> <hr/>	<hr/> <hr/>
13	Movement in funds	Restated Bal at 1 Jan 10 \$	Incoming resources \$	Resources expended \$	Transfers between funds \$	Bal at 31 Dec 10 \$
	<i>Unrestricted funds</i>					
	Field Support	661	260,599	(73,077)	(176,245)	11,938
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<i>Restricted funds</i>					
	Infrastructure Programme	9,622	104,018	(138,511)	24,871	-
	Sanitation project	6,851	-	-	(6,851)	-
	Children's Education	20,344	1,598	(62,831)	78,225	37,336
	Adult Education and Vocation	89,450	1,744	(38,231)	80,000	132,963
	Health Programme	119,967	25,000	(43,091)	-	101,876
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		246,234	132,360	(282,664)	176,245	272,175
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Total funds	246,895	392,959	(355,741)	-	284,113
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Restricted funds

Infrastructure Programme

Funded by the Maitri Trust, Remark Group, CLSA and Vitol Foundation, the programme involves working with local communities and local government to determine infrastructure and sanitation needs in target communities.

Children's Education Programme

Funded by Goldman Sachs and village donations, the programme aims to improve the reach and quality of primary and secondary school education in target areas.

Adult Education and Vocational Training Programme

Funded by Goldman Sachs and village donations, the programme aims to improve adult education and vocational training and includes activities such as market linkage and job placement.

Health Programme

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

Transfers between funds

Transfer of £6,851 from the Sanitation Project to the Infrastructure Programme, which includes sanitation programmes.

Transfer of £18,080 from unrestricted to restricted funds to meet the deficit arising on the Infrastructure Programme.

Transfer of £80,000 and £78,225 from unrestricted funds to the Adult Education and Vocation Programme and the Children's Education Programme respectively. These transfers represent monies received from Goldman Sachs, which Trustees have elected to use for these two specific projects.