

REGISTERED COMPANY NUMBER: 06613231 (England and Wales)
REGISTERED CHARITY NUMBER: 1124767

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 December 2009
for
Temple Garden Foundation

Temple Garden Foundation

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for the Year Ended 31 December 2009

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Temple Garden Foundation

Report of the Trustees
for the Year Ended 31 December 2009

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 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06613231 (England and Wales)

Registered Charity number 1124767

Registered office
94 Muswell Hill Road
London
N10 3JR

Trustees

Ms C J Cummins	- resigned 13.8.09
Ms C E Marson	
L D S Neave	
M A Marusiak	- resigned 13.10.09
B Levitt	- appointed 1.3.09
Ms K Lampe	- appointed 1.3.09
B Phoum	- appointed 20.4.10

Company Secretary

Ms C J Cummins - resigned 13.8.09

Independent Examiner

GB & CO. Chartered Accountants
Brent House
214 Kenton Road
Harrow
Middlesex
HA3 8BT

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.

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.

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 and reached about 21,000 villagers in 2009. TGF aims to be a catalyst for sustainable development and intends to accomplish this with carefully selected projects designed to maximize community participation and minimize external support over time. TGF selects projects where livelihoods can be improved significantly through simple community initiatives.

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.

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

Leadership Development and Infrastructure Programme

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 labor and are managed by village leadership during implementation so that villagers have as much ownership over the process as possible.

Activities

In 2009 activities included a well construction and water filter project, the construction of a primary school in Dong Paav, the construction of a health centre in Pongro Leu Commune, and the reconstruction of a village meeting centre in Tapauw 2.

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 2009 the TGF Children's Education Programme implemented 7 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 kindergarten project for the creation and sponsorship of community-managed kindergartens, a teacher training project to improve the pedagogical training of local contract teachers, a summer school project, a bicycle project to provide bicycles to students needing transportation to school, and a scholarship project for students attending secondary school.

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.

Activities

In 2009 TGF provided training and assistance in beginning businesses to villagers in the following subjects: home gardening, chicken raising, duck raising, sugar cane growing, motorbike repair, and beautician 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 2009 included health education workshops for pregnant women and new mothers, health accessibility assistance, mobile immunization clinics conducted by local public health workers sponsored by TGF, and technical support for the new Pongro Leu Health Centre.

In accordance with section 4 (6) of the Charities Act 2006 all Temple Garden Foundation trustees are aware and understand the guidance on public benefit issued by the Charity Commission.

Summary of the main achievements of the Charity during the year

Leadership Development and Infrastructure Programme

Results

44 new wells were constructed and 18 existing wells were repaired by villagers with materials and technical assistance provided by TGF in 7 villages: Tapauw 1, Tapauw 2, Oklong, Plong, Spean Tnaut, Sambo, Orung.

The Pongro Leu Commune Health Centre was built by villagers with materials and technical assistance provided by TGF. An opening ceremony for the health centre was held on November 20th, 2009 at which time operation of the health centre was handed over to the Ministry of Health.

The Dong Paav Primary School was constructed by villagers with technical assistance and materials provided by TGF. An opening ceremony for the primary school was held on June 19th, 2009 at which time operation of the primary school was handed over to the Ministry of Education.

OBJECTIVES AND ACTIVITIES Cont...

The Tapauw 2 village meeting centre was reconstructed by villagers with materials provided by TGF. Construction was completed in August 2009.

Children's Education Programme

Results

291 children in primary school in the target area received school supplies in 2009 from TGF
1,088 children in primary school in the target area received dental hygiene supplies in 2009 from TGF
20 contract teachers in the target area schools received teacher training in 2009 from TGF
21 students received bicycles in 2009 from TGF
311 students from the target area attended summer school sponsored by TGF
31 students were selected to receive scholarships to secondary school in 2009 supported by TGF

Adult Education and Vocational Training Programme

Results

14 villagers in Dop Tnaut village received training in home gardening and have since begun to grow vegetables for commercial sale. 4 villagers have been successful in taking their vegetables to market.
16 villagers in Komrou village received training in chicken raising, with 5 villagers so far selling their chickens in the market.
16 villagers in Svay Chek learned how to raise ducks. None of these villagers has yet taken the ducks to market because the ducks are still too young to sell.
13 villagers raised chickens in Tapauw 1 and so far 7 villagers have started to sell their chickens in the market.
8 villagers in Oklong received training in sugar cane growing and 4 villagers have been able to sell their sugar cane in the local markets
9 villagers in Plong received training in sugar cane. Due to flooding none of the villagers has been able to sell their sugar cane yet in local markets.
3 villagers in Plong village received beautician training and 2 of them are currently working in a beauty salon using their new skills.
1 villager in Dop Tnaut received training in motorbike repair and is now starting his own business using his new skills.

Health Programme

Results

243 pregnant women and new mothers and 114 other interested villagers attended 54 health education meetings in 11 villages in 2009. The meetings explained appropriate nutrition during pregnancy and for newborn babies, the importance of exclusive breast-feeding, and suggestions for local foods to use that help with nutrition.
Health accessibility assistance was provided to 2 villagers in 2009 by TGF. TGF took these villagers to public health centres because of serious health conditions. TGF is still formulating a plan to enhance the accessibility to appropriate healthcare for villagers in the target areas in 2010.
122 pregnant women, new mothers, and children under 5 received immunizations in mobile immunization outreach clinics in remote villages in the target area, conducted by local public health staff with funding support from TGF
The Pongro Leu Health Centre was receiving 32 new patients per day at the end of 2009, which is partially due to TGF promotion of the health centre amongst local communities

Temple Garden Foundation

Report of the Trustees
for the Year Ended 31 December 2009

Reserve Policy

We endeavour to raise funds to cover all funding requirements for the following year before the start of that year. Currently we have sufficient funds for 2010 and have raised USD 215k with additional USD 90k pledged of our USD 476k 2011 Budget. Because we are a very small Charity we are able to be flexible with the extent of TGF programmes adjusting the budget where necessary depending on funding. The trustees and management review expenditure and income on a monthly basis and plan future activities based on our available budget. Some of our sponsors are committed to support us on an ongoing basis for example CLSA Chairman's Trust and Maitri Foundation. Others have asked us to submit applications for refunding on an annual basis.

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 2009. Suitable accounting policies have been established and applied consistently and disclose with reasonable accuracy the financial position of the company.

ON BEHALF OF THE BOARD:

.....
Trustee

Date:

Independent Examiner's Report to the Trustees of
Temple Garden Foundation

I report on the accounts for the year ended 31 December 2009 set out on pages seven to fifteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

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

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts present a 'true and fair view' and the report is limited to those matters set out in the statements 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 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the 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 accounts to be reached.

Getachew Beshahwred MBA FCA
GB & CO. Chartered Accountants
Brent House
214 Kenton Road
Harrow
Middlesex
HA3 8BT

Date:

Temple Garden Foundation

Statement of Financial Activities
for the Year Ended 31 December 2009

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.12.09 Total funds £	Period 6.6.08 to 31.12.08 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		44,274	40,772	85,046	283,397
Investment income	2	-	-	-	53
Total incoming resources		44,274	40,772	85,046	283,450
RESOURCES EXPENDED					
Charitable activities					
Infrastructure		-	24,821	24,821	8,603
Community Development		-	55,844	55,844	19,974
Sanitation Project		-	-	-	3,041
School		-	26,372	26,372	-
Health Education		-	41,378	41,378	-
Education		-	12,511	12,511	-
General fund		9,369	-	9,369	-
Governance costs		2,350	-	2,350	8,667
Other resources expended		-	-	-	13
Total resources expended		11,719	160,926	172,645	40,298
NET INCOMING/(OUTGOING) RESOURCES before transfers					
		32,555	(120,154)	(87,599)	243,152
Gross transfers between funds	9	(42,579)	42,579	-	-
Net incoming/(outgoing) resources		(10,024)	(77,575)	(87,599)	243,152

The notes form part of these financial statements

Temple Garden Foundation

Statement of Financial Activities
for the Year Ended 31 December 2009

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31.12.09 Total funds £	Period 6.6.08 to 31.12.08 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		13,110	230,042	243,152	-
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>3,086</u>	<u>152,467</u>	<u>155,553</u>	<u>243,152</u>

The notes form part of these financial statements

Temple Garden Foundation

Balance Sheet

At 31 December 2009

	Notes	Unrestricted funds £	Restricted funds £	31.12.09 Total funds £	31.12.08 Total funds £
FIXED ASSETS					
Tangible assets	6	3,435	5,509	8,944	5,509
CURRENT ASSETS					
Debtors	7	2,317	-	2,317	-
Cash at bank and in hand		<u>-</u>	<u>146,958</u>	<u>146,958</u>	<u>239,943</u>
		2,317	146,958	149,275	239,943
CREDITORS					
Amounts falling due within one year	8	<u>(2,666)</u>	<u>-</u>	<u>(2,666)</u>	<u>(2,300)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(349)</u>	<u>146,958</u>	<u>146,609</u>	<u>237,643</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,086</u>	<u>152,467</u>	<u>155,553</u>	<u>243,152</u>
NET ASSETS		<u>3,086</u>	<u>152,467</u>	<u>155,553</u>	<u>243,152</u>
FUNDS	9				
Unrestricted funds				3,086	13,110
Restricted funds				<u>152,467</u>	<u>230,042</u>
TOTAL FUNDS				<u>155,553</u>	<u>243,152</u>

The notes form part of these financial statements

Temple Garden Foundation

Balance Sheet - continued

At 31 December 2009

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2009.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2009 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 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 and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

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.

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2009

2. INVESTMENT INCOME

	Year Ended 31.12.09 £	Period 6.6.08 to 31.12.08 £
Deposit account interest	<u>-</u>	<u>53</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Year Ended 31.12.09 £	Period 6.6.08 to 31.12.08 £
Depreciation - owned assets	<u>4,721</u>	<u>1,835</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2009 nor for the period ended 31 December 2008.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2009 nor for the period ended 31 December 2008.

5. STAFF COSTS

	Year Ended 31.12.09 £	Period 6.6.08 to 31.12.08 £
Wages and salaries	<u>63,150</u>	<u>16,736</u>

6. TANGIBLE FIXED ASSETS

Plant and
machinery etc

£

COST

At 1 January 2009

7,344

Additions

8,156

At 31 December 2009

15,500

DEPRECIATION

At 1 January 2009

1,835

Charge for year

4,721

At 31 December 2009

6,556

NET BOOK VALUE

At 31 December 2009

8,944

At 31 December 2008

5,509

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.09

31.12.08

£

£

Other debtors

2,317

-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.09

31.12.08

£

£

Other creditors

2,666

2,300

9. MOVEMENT IN FUNDS

	At 1.1.09 £	Net movement in funds £	Transfers between funds £	At 31.12.09 £
Unrestricted funds				
General fund	13,110	32,555	(42,579)	3,086
Restricted funds				
Community Development	5,958	(31,840)	31,840	5,958
Infrastructure	-	(24,821)	24,821	-
Sanitation Project	4,242	-	-	4,242
School	38,969	(26,372)	-	12,597
Health Education	74,283	(8,276)	8,276	74,283
Education	106,590	(43,941)	(7,262)	55,387
Adopt a village	-	15,096	(15,096)	-
	230,042	(120,154)	42,579	152,467
TOTAL FUNDS	<u>243,152</u>	<u>(87,599)</u>	<u>-</u>	<u>155,553</u>

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,274	(11,719)	32,555
Restricted funds			
Community Development	24,004	(55,844)	(31,840)
Infrastructure	-	(24,821)	(24,821)
School	-	(26,372)	(26,372)
Health Education	33,102	(41,378)	(8,276)
Education	(31,430)	(12,511)	(43,941)
Adopt a village	<u>15,096</u>	<u>-</u>	<u>15,096</u>
	40,772	(160,926)	(120,154)
	<u>85,046</u>	<u>(172,645)</u>	<u>(87,599)</u>
TOTAL FUNDS	<u>85,046</u>	<u>(172,645)</u>	<u>(87,599)</u>

Temple Garden Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 December 2009

	Year Ended 31.12.09 £	Period 6.6.08 to 31.12.08 £
INCOMING RESOURCES		
Voluntary income		
Donations	85,046	283,397
	85,046	283,397
Investment income		
Deposit account interest	-	53
Total incoming resources	85,046	283,450
RESOURCES EXPENDED		
Charitable activities		
Wages	63,150	16,657
Insurance	3,114	203
Motor expenses	-	1,984
Telephone	1,036	210
Postage and stationery	102	91
Travel	-	971
Sundries	2,261	728
Materials	69,008	8,939
Depreciation of tangible fixed assets	4,721	1,835
	143,392	31,618
Governance costs		
Auditors' remuneration for non-audit work	2,350	2,300
Support costs		

This page does not form part of the statutory financial statements

Temple Garden Foundation

Detailed Statement of Financial Activities
for the Year Ended 31 December 2009

	Year Ended 31.12.09 £	Period 6.6.08 to 31.12.08 £
Management		
Wages	-	79
Travel	10,549	2,168
	10,549	2,247
Finance		
Bank charges	547	867
Human resources		
Legal and professional fees	15,213	2,905
Other		
Postage and stationery	-	307
Sundries	-	54
	-	361
Other 2		
Advertising	594	-
Total resources expended	172,645	40,298
Net (expenditure)/income	<u>(87,599)</u>	<u>243,152</u>

This page does not form part of the statutory financial statements