



Annual Report

Year Ending 30th June 2017

Charity registered: 1116375
Company number: 05860929

22 Lavender Hill, London SW11 5RN
020 3674 1953

info@childrenofthemekong.org
www.childrenofthemekong.org

Introduction

My involvement with Enfants du Mekong dates back to 2011 while I was living in Hong Kong. The geographical proximity of HK to children in need makes ones engagement so much easier. When you're on the ground, the work is so real, tangible, and impactful that you feel you are actually contributing in your own small way to breaking the cycle of poverty. Just one visit to any of Enfants du Mekong's education centres changes your perspective.

Back in London in 2014, my continued involvement with Enfants du Mekong was far from a forgone conclusion. The urgency and proximity of other crisis were drawing me to other causes. Nevertheless, I met with Eugénie Munakarmi, our COO, and within a minute, I was captivated. Eugénie embodies the spirit of the charity with her passion, compassion and professionalism. These values are a source of inspiration for me and a source of hope for millions of children.

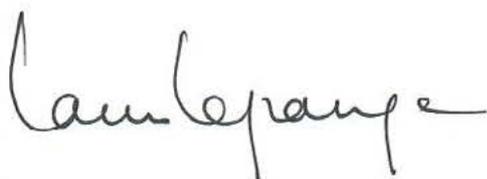
I have now had the privilege of being a Trustee of Children of the Mekong for one year. In terms of impact, we continue to punch beyond our weight with our action in SE Asia benefiting a cumulative 6,000 people. In addition, our overheads remain extremely low, allowing 83% of our fundraising to be sent back to the field.

Thanks to a corporate partner, a highlight this year was the creation of Children of the Mekong's very first scholarship for 2 young Cambodian adults to live and work shadow for 3 months in London. As this report goes to press, Kosal and Chengthay are here in London, mentored and coached by busy professionals and hosted by generous families who have welcomed them in their home. The Scholarship embodies what we endeavor to do: breaking the cycle of poverty through child sponsorship and access to education. By giving them the skills and contacts they wouldn't have acquired because of their underprivileged background, we are helping them make a difference in their own country.

As the year comes to a close, we are setting ourselves higher targets, in terms of number of child sponsorships and fund raising. In order to achieve this, we have developed an ambitious new strategy, which comes with an additional paid staff.

The passion and commitment of our supporters and donors, of shop volunteers and all the team, make everything we do possible. We are grateful for your trust and will continue working to earn it through the most efficient use of the funds entrusted to us to achieve the greatest impact with measurable results. We hope this 2016/2017 annual report illustrates that.

Gratefully Yours,



Laure Lagrange



Children of the Mekong is the UK branch of Enfants du Mekong, a French charity founded in 1958.



THE YEAR 2016-2017 IN NUMBERS

Impact on more than 770 children

120 sponsored children

36 volunteers

1 charity shop in Southwest London

4 corporate partnerships

1 education centre in Samrong welcoming 175 high school students

4 development projects

13 grants from Trusts & Foundations

Our Impact in South East Asia

Myanmar

44 sponsored children
Beneficiaries: 50

Laos

2 sponsored children
Beneficiaries: 60

Thailand

2 sponsored children

Cambodia

43 sponsored children
Beneficiaries: 302 children

China

4 sponsored children

Vietnam

9 sponsored children

The Philippines

16 sponsored children



PHOUM KAM POV

Children of the Mekong contributed to the construction of two new classrooms. These classrooms have been housing young primary students from the start of the school year in early November 2017.



BAN NAVAY

Children of the Mekong supported the construction of 3 new classrooms dedicated to pre-school children. There is a high demand for this, as pre-school allows children to develop basic community life and hygiene skills. Besides this, villagers want their children to start education early in order to obtain a suitable career.

SUMPRABUM

Children of the Mekong has been supporting the St. Patrick's children home and the Saint John home in Sumprabum Parish with collective sponsorships. Due to a quick increase in the number of children, the building will be expanded. In order to ensure the children live in proper and safe conditions, Children of the Mekong have provided furniture to the additional building.



Child Sponsorship Programmes

According to UNESCO 2010, 649,341 children did not attend primary school in Burma.
18.9% of children under the age of 5 in Cambodia are underweight.
In Burma, nearly 44.5% of the population is aged between 0 – 24 years old.

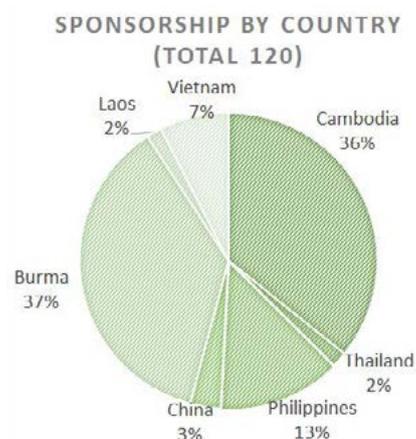
OUR IMPACT

Children of the Mekong's sponsorship programmes aim to allow motivated students from the poorest families to pursue an education without creating financial burdens for their families. Children of the Mekong sponsored 120 children last year. The majority of the sponsored children live in Cambodia and Burma, namely 43 children in Cambodia and 44 in Burma.

Therefore, one of the programmes that is offered by Children of the Mekong is Families of Nam Hkai, this programme helps 10 children from poor families in the village.

The living situation of these families is often heavily influenced by drug use. Fathers have been involved in the war and come back either addicted to drugs or alcohol or severely injured. They sometimes even sell furniture or clothes as long as it is traded for a dose or a pill.

Thanks to the sponsorship, the families are able to pay the additional costs related to education and tuition to help children pass their exams. The sponsorship donations are used for the whole family to help them get back on their feet again and start over.



"Our experience in supporting Novel through the Children of the Mekong has been great and very enriching so far. We heard about Children of the Mekong through a friend here in London and immediately we felt that was a great idea worthy of support. In Asia there are millions of Children that have great minds and great energy but very little means to study and make some difference. Education is paramount for them and with the Children of the Mekong, we know that they have a chance for the future.

We regularly send letters to each other and we are seeing our sponsored child growing and learning every year. She is a very sweet and intelligent girl and we are very proud of her. She comes from a poor family in the central Philippines and our support helps her with the books and clothing for school. By supporting her we realise how blessed we are and we hope one day to receive the news that she became the teachers she wanted to become."



Kiran and Paolo, sponsor of Novel from Naga, the Philippines.

Child Sponsorship Programmes

In the Otdar Meanchey province, the number of enrolment in primary school is 36,315, but drops dramatically at secondary education to 5,906 and 4,829 for lower and upper secondary school respectively.”

There are only 25 secondary schools in Otdar Meanchey.

45.7% of the population of Otdar Meanchey is defined as poor.

18.6% of Cambodia’s population live below the poverty line.

OUR IMPACT

Our education centre provided support to 170 students. The education centre provides daily supplementary classes in various subjects to the students, and monthly tests are applied to monitor the achieved level of the children.

The children have access to a library and a computer room which is equipped with 10 computers. This allows them to study and access more information.

The dropout level was only 4.6% in 2016, this was thanks to extensive social monitoring and close bonds established with the staff.

In 2016 the national passing rate of the secondary school final exam was 62%, but in our education centre the performance of the students was phenomenal as 100% of the students passed their baccalaureate. English creative writing workshops and starter French lessons are provided to senior students as well as orientation and job forums to help children build confidence for the future.

The children are also taught how to be helpful and responsible. This is done by hosting activities including outdoor and indoor games and workshops that are fun and entertaining ways for the children to become more responsible.

LIFE AT CHILDREN OF THE MEKONG

Poem by VUEUB Han
age 16, Grade 11

When I studied in grade seven
I was so happy, because I could live
in Enfants du Mekong centre at Samrong.
I have a lot of friends, and they are good friends
and they make me happy everyday,
and I have sisters and brothers too.
I can study a lot and I can study English.
In my village I never studied English.
When I know about English
I can have a good job to help my family.
Living here it can help me to be a good person
And I can speak with foreigners.
We can play together
Day after day we are happy.
Especially I thank you Enfants du Mekong
For making me become a good person.



What's happening in London

CHARITY SHOP - BUSINESS MODEL

"Giving is not just about making a donation. It is about making a difference. This proverb rules every customer's shopping experience at the 22 Lavender Hill Charity Shop. If I ask you what a charity shop is, you would randomly answer: it is a shop that sells second-hand clothes and goods in order to raise money for people in need. But it's not simply that. Our charity shop, and our team, try to abide by the principles of equity, dignity, fairness and transparency. First, equity for the children and families living in harsh conditions in Southeast Asia, trying to provide them the opportunity to succeed in life and have access to a proper education. Second, dignity and fairness, as our core values are to respect of every human being regardless of origin, culture or religion. Last, but not least, transparency, as we build a trustful relation, whether it is with our donors, sponsors, volunteers or customers. "



Soukaina is one of our volunteer from France. She is helping us in the office and in the shop. Read why she decided to join us for 5 months :

"I was a member of the Children of the Mekong international team and my experience was unique. I decided to join the Children of the Mekong adventure to do something meaningful which could match with my business school background. Working on various projects as fundraising, while being in a constant relation with customers helped me improve my skills in complementary tasks. But more than that, it was the opportunity for me to appreciate the positive impacts of my job on children's lives in Southeast Asia. I knew that every of my smallest action would have a huge impact abroad, which is the most rewarding thing I could have ever asked for. **Thank you Children of the Mekong.**"

EVENTS

In July 2016, 18 runners competed in the British 10K in London to raise funds for our Samrong education centre.

In October 2016, two Scottish volunteers cycled across Vietnam and raised funds for our education projects.

In November 2016, a private sale of Lucy Choie shoes offered by the company Founder was organised in Clapham.

PARTNERSHIPS

We would like to thank the companies that have been supporting us generously, whether financially, by sending volunteers or giving us free access to their services.



GRANTS

We were delighted to receive the support from 13 Trusts and Foundations through grants for a total of £52,000. Those grants, ranging from £1,000 to £15,000, went to support several development projects as well as our education centre in Samrong, Cambodia.



What's next for Children of the Mekong

Towards the end of 2017, we are excited to welcome a new member to our team who will be managing fundraising through Trusts and Foundations in the UK and internationally. We aim at significantly increasing our impact in Southeast Asia with grants funding.

Despite the launch of the new website in January 2017, there is still a lots of progress to be made in digital presence and fundraising. We are looking for ways to engage the millennials through mobile applications and increase our online community management.

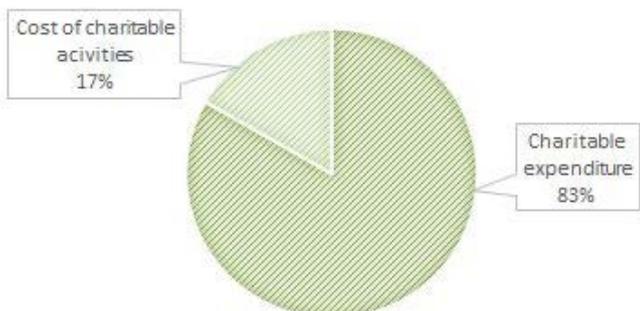
We will continue the development of the monitoring and evaluation framework to be able to monitor and evaluate efficiently *Enfant du Mekong's* education programmes across Southeast Asia.

Financial Report

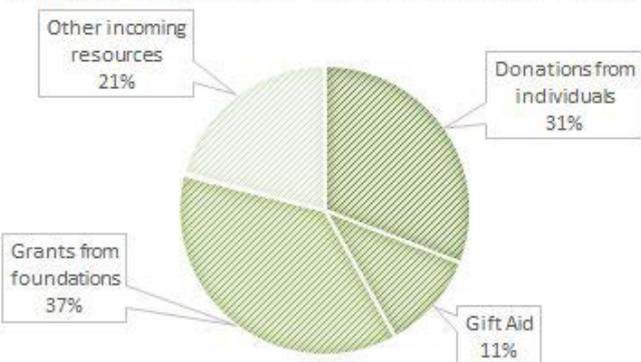
Year Ending 30th June 2017



CHARITABLE EXPENDITURE YEAR ENDING 30TH JUNE 2017



INCOMING RESSOURCES YEAR ENDING 30TH JUNE 2017



TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) - FOR THE YEAR ENDED 30 JUNE 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: 1116375 Company number: 05860929
Principal Office: Children of the Mekong, 22 Lavender Hill, London SW11 5RN
Bankers: HSBC, 8 Canada Square, London, E14 5HQ
Independent Examiner: Charles William and Siddiqui, Park View, 183-189 The Vale, London W3 7RW

Directors and Trustees: The Directors of the charitable company (the "Charity") are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as the Trustees.
The Secretary is Eugenie Munakarmi Prouvost, also COO, appointed 4th June 2011.

Structure, Governance and Management

The charity is a company limited by guarantee.
The trustees, who are also the directors for the purpose of company law, and who served during the year were:

The Trustees serving for the period and since 30th June, 2017:

Jean-Marc Debricon (Chairman) – appointed on 28th June 2006,

Andreas Povlsen – appointed on 28th June 2006,

Julia Goh – appointed on 04th October 2011,
Dr Christine Lortholary – appointed on 04th November 2011,

Marcus Fedder – appointed on 23rd March 2012,
Camille Burgerhout – appointed on 02nd June 2015,
Laure Lagrange – appointed on 18th July 2016.

Appointment of Trustees: As set out in the Articles of Association a new Trustee may be appointed by ordinary resolution of the Company. Trustees are elected annually by the members of the Charity attending the annual general meeting ("AGM") and serve for a period of two years. All members are circulated with invitations to nominate Trustees prior to the AGM advising them of the retiring Trustees and requesting nominations for the AGM.

Trustee induction and training: The existing Trustees were made aware of their legal obligations under Charity and Company Law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the Charity upon incorporation of the company. The existing Trustees advise that all new Trustees should take a course before joining to ensure that they are up to date with the latest regulations.

Organization: The board of Trustees (the "Board"), currently made up of 7 Trustees but which can have up to 15 members, administers the Charity. The Board meets twice a year. Trustees are expected to take active participation in the running of the Charity and the management of its projects, including networking, fundraising and event organising. On top of chairing the meetings of the Board, the Chairman is also responsible for the finances and administration of the Charity. The Secretary manages the day-to-day operations of the Charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Governing Document: Children of the Mekong ("COTM") is a company limited by guarantee, incorporated on 28th June 2006 (formerly known as "The Minerva Tree House"), and governed by its Memorandum and Articles of Association as amended by special resolution dated 23 August 2006. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company subject to application to and approval by the Trustees. In the event of the company being dissolved, members are required to contribute an amount not exceeding £10.

Related parties: The Charity is the UK branch and representative of EDM and has defined this relationship and the rights and obligations of each party in a memorandum of understanding dated 21st July 2011.

Risk management: The Trustees have a risk management strategy that comprises: i. Assessing the feasibility of each project and establish the funding capabilities of COTM ii. Assessing all potential projects in order to avoid safety risk for the Charity, the Trustees or any other parties involved iii. An ongoing review of the any major risks to the Charity and a subsequent establishment of systems and procedures to mitigate those risks identified.

Principal Funding Sources: COTM is carrying excess funds brought forward. The principal funding sources were as follows: private and company donations, grants from Trusts and Foundations, and proceeds from events. Each donation is confirmed by the donor as unrestricted or restricted and then designated accordingly by the COO for a country of operation or a specific project.

Investment Policy: The funds received are held in currency current accounts at an interest rate negotiated by the Trustees with the Bank. For the avoidance of doubt, given the current volatile markets, the Trustees will not seek higher risk products and will restrict the cash management to term deposits with the Bankers (currently, HSBC Bank plc). Any funds surplus to a designated project will be used for the continued maintenance or further improvement of the project, or allocated to another project at the discretion of the Trustees.

Reserves Policy: A reserve policy has been voted in July 2015 by the Board of Trustees, which designate £30,000 as contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run six months without income.

Plans for future periods: The Charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Public benefit statement: The management committee confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Approved by the management committee on 01/07/2017 and signed on their behalf by Jean-Marc Debricon, Chair of Children of Mekong.

Surplus reserved at the end of the year amount £30,000.

The present their report and accounts for the year ended 30 June 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are improving access and quality of education for poor children in Southeast Asia through education programmes. More information on page 1 to 7 of this report. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The report was approved by the Board of Trustees.

Dated: 03/07/2017

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis; and
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statement.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006 (the "Act"). The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the charitable company are listed on page 9. They guarantee to contribute an amount not exceeding £1 in the event of winding up. The total number of such guarantee at 30th June 2017 was 7.

Approved by the Directors on 3rd July 2017 and signed by:



Name: JEAN-MARC DEBRICON
Title: Chairman

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2016/17	2016/17	2016/17	2015/16
		£	£	£	£
	Notes				
Incoming Resources					
<i>Voluntary Income</i>	2	50,902	68,670	119,571	87,598
<i>Other Incoming Resources</i>	3	31,500	0	31,500	34,424
<i>Investment Income</i>		21	0	21	28
Total incoming Resources		82,423	68,670	151,092	122,050
Resources Expended					
<i>Costs of Raising Funds</i>	4	22,087	0	22,087	20,672
<i>Expenditure on Charitable Activities</i>	5	46,825	79,913	126,738	106,461
Total Resources Expended		68,912	79,913	148,825	127,133
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		13,512	-11,243	2,268	-5,083
Transfers between funds - current year		-13,512	13,512	0	0
Net movements in funds		0	2,268	2,268	-5,083
Reconciliation of Funds					
Total funds brought forward		59,959	-5,045	54,914	59,895
Adjustment for FX loss		36	0	36	101
Total Funds Carried Forward	6	59,995	-2,777	57,218	54,913

The statement of financial activities includes all gains and losses recognized in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET

	Note	2016/17	2015/16
		£	£
Current assets			
Cash at bank and in hand		57,218	54,914
Net assets		57,218	54,914
The funds of the charity			
Unrestricted income funds	6	59,995	59,959
Restricted income funds	6	-2,777	-5,045
Total charity funds		57,218	54,914

The notes on pages 12 to 15 form part of these accounts

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

The accounts were approved by the Board on 03/07/2017.

Name: JEAN-MARC DEBRICON
 Title: Chairman
 Company Registration No: 05860929



NOTE ON THE ACCOUNTS - YEAR ENDING 30th JUNE 2017

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered office is 22 Lavender Hill, London SW11 5RN.

1)1. Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value.

The principal accounting policies adopted are set out below.

1)2. Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the charity continues to adopt the going concern basis of accounting in preparing the accounts.

1)3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1)4. Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1)5. Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates. Governance costs comprise of those costs associated with meeting the constitutional and statutory requirements of the charity and include bank charges and other bank related expenses. Due to projects being abroad, in order to meet the objectives of the charity, funds are received and disbursed in foreign currency, thus incurring bank charges. These have therefore been included under governance costs as it is an integral part of the running of the charity to receive and disburse funds.

1)6. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3) Trustee's Remuneration

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

4) Employees

There was 1 employee during the year (2016: 1 employee).

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on origin of the donation: GBP, USD and EURO. USD and EURO funds are eventually converted in GBP before disbursements in GBP are made to EDM. Disbursements can also be made in EURO or USD to EDM. For the purposes of the report and financial statements, USD and EURO funds were reported at the appropriate FX rates as at 30th June 2017.

6) Incoming Resources

£	Unrestricted 2016-2017	Restricted 2016-2017	Total 2016-2017	Total 2015-2016
Donations from individuals	8,720	38,010	46,729	49,932
Gift Aid	16,712	0	16,712	8,149
Grants from foundations	25,193	30,660	55,853	29,494
Investment income	0	0	0	0
Bank interest	21	0	21	28
Fees received	255	0	255	23
Other incoming resources	31,522	0	31,522	34,424
Total	82,423	68,670	151,093	122,050

Donations from individuals	
Donations restricted programme	1,001
Donations restricted sponsorship	37,009
Street collection	17
Donation boxes	652
Other unrestricted donations	2,296
Events	428
Challenge events	4,623
Xmas cards	704
Total for 2016/17	46,729

7) Incoming Resources

Other incoming resources	
Sale of donated items	27,937
Sale of traded items	221
Sale of unwanted textiles	2,194
Ebay	509

Private Sale Lucy Choi	660
Total for 2016/17	31,522

8) Costs of Raising Funds

£	Total 2016-2017
Event expenses	18
Website	0
Salaries	17,204
IT & Communications	569
Misc	1,384
Fees Paid	2,911
Total	22,087

9) Expenditure on Charitable Activities

£	Unrestricted 2016-2017	Restricted 2016-2017	Total 2016-2017
Child sponsorship	0	24,627	24,627
Samrong, Cambodia	0	22,644	22,644
Writing workshop, Cambodia	0	1,088	1,088
Sumprabum, Laos	0	1,238	1,238
Phoum Kam Pov, Cambodia	0	4,500	4,500
Ban Navay, Laos	0	25,000	25,000
Batang Mekong, Philippines	0	815	815
Pro bono translation services	12,441	0	12,441
Monitoring & Evaluation	21,043	0	21,043
Support costs	12,388	0	12,388
Governance costs	953	0	953
Total	46,825	79,913	126,738

Details of Support costs	
Travel Expenses	2,425
Rent charity shop and related charges	8,770
Postage, Printing & Stationery	1,194
Total	12,388

10) Analysis of net assets between funds

	Current Assets in £

Miscellaneous funds	7,373
Philippines designated fund	20,000
Contingent fund	30,000
Net Assets at 30 June 2017	57,373
Net Assets at 30 June 2016	54,914

Purpose of Designated Funds:

Miscellaneous funds: These funds have been designated by the Trustees for the undertaking of several projects in Southeast Asia, including children sponsorships.

Philippines funds: These funds have been designated by the Trustees for the undertaking of a development project in the Philippines.

Contingent funds: These funds have been designated by the Trustees to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 months without income.

11) Material legacies

Legacy income is only included in incoming resources where the legacy has been received or both the receipt and the amount are known with sufficient certainty. As at 30th June 2017, the Charity had no legacy income.

CHILDREN OF THE MEKONG

INDEPENDENT EXAMINER'S REPORT TO THE OF CHILDREN OF THE MEKONG

We report on the accounts of the charity for the year ended 30 June 2017, which are set out on pages 10 to 15.

Respective responsibilities of and examiner

The trustee's, who are also the directors of CHILDREN OF THE MEKONG for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our 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 next statement.

Independent examiner's statement

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

- a. which gives us reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 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
- b. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charles William & Siddiqui Ltd

Charles William & Siddiqui Limited

183-189 The Vale

Acton

London

W3 7RW

Dated: 30-11-17