REGISTERED CHARITY NUMBER: 1101594

Help the Cambodian Children

Annual report and financial statements

for the Year ended 31st January 2026

Help the Cambodian Children

REFERENCE AND ADMINISTATIVE DETAILS

Registered Charity Number

1101594

Trustees

Mrs R Hoggett
Mrs C Rollings
Mrs A Campbell

Principal Office

1, Pitchcombe Gardens
Coombe Dingle
Bristol
BS9 2RH

Independent Examiner

P W John &Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

Help the Cambodian Children

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 January 2026.

Objectives and Activities

Our charity exists to improve the lives of disadvantaged children and families in Cambodia through education, community support, and poverty relief. Specifically, our objectives are:

1. **To advance the education** of Cambodian children by providing access to learning, early childhood development, and recreational facilities.

2. **To relieve poverty** and suffering Cambodia through community development and family support.

3. **To reduce malnutrition** in students attending our centre by providing nutritious lunches to all that want them.

All funds raised in the UK (with the exception of minimal bank charges) are transferred to Bomnong L'or, our Cambodian registered counterpart organisation, to deliver on these objectives.

Our efforts are centered in Sihanoukville, a city on the southern coast of Cambodia, where Bomnong L'or operates its essential community hub.

Bomnong L'or Community Centre

Founded in 2003 as Help the Cambodian Children (HTCC), and now formally registered in Cambodia as Bomnong L'or, our community centre has become a lifeline for hundreds of families living in extreme poverty in Sihanoukville.

The centre was originally created to help relieve the hardships of families lacking access to clean water, secure housing, or stable incomes. Over the years, it has evolved into a trusted and vital presence in the community, a place where children and families can find safety, learning opportunities, and support.

We believe that education is the most powerful tool for breaking the cycle of poverty. This belief underpins everything we do. For many of the families we serve, education was once out of reach, children were sent to work or to beg instead of school, and many families could not afford the basic costs of uniforms or supplies required for state school attendance.

Today, Bomnong L'or offers comprehensive services that go far beyond the classroom. We now have 2 fully operational centres that deliver a wide range of educational, social and health support tailored to the needs of the community.

Throughout the year, we continued to provide these services five days a week, 52 weeks a year, to children and young adults aged two years and up. Our centre serves as both a learning environment and a refuge, offering a sense of consistency and care to children living in challenging circumstances.

Help the Cambodian Children

Trustees' Report

Our core areas of focus (discussed in further detail below) include:

- **Access to Education**: Delivering a varied and engaging curriculum, and promoting creativity and learning for children and young people.
- **Family Support and Social Work**: Offering practical assistance, advice, and outreach to families in crisis.
- **Health and Hygiene Promotion**: Teaching basic hygiene practices and providing access to healthcare services.
- **Nutrition Support**: Operating a "lunch club" to provide nutritious meals to students each day along with a food distribution scheme to combat malnutrition and food insecurity.
- **School Readiness**: Supplying school uniforms, materials, and support to ensure children can attend state schools.
- **Child Welfare and Development**: Encouraging self-discipline, social development, and creative play in a safe environment.

ACHIEVEMENT AND PERFORMANCE 2025/26

It has been another busy year for our charity and one we're very proud of. Alongside our day-to-day work with children and families, two wonderful building projects have come to life at our Shine Centre. Both have already made a real difference to daily life there.

A Brand New Kitchen at Shine

For some time, the kitchen at our Shine Centre had become unfit for purpose. It was small, made of old wood, and hard to keep clean, with holes, termite damage, and pests getting in. It was also extremely hot. Simply put, it didn't have the space or facilities to safely prepare meals for the 60 children we feed there every day.

Thanks to the generous support of the Rotary Club, Maine, we have been able to completely rebuild it. The new kitchen is finished, and it's everything we hoped it would be. It's built with solid materials, has proper ventilation, and is so much easier to keep clean and cool. That's already made a real difference to the health and wellbeing of both children and staff. We are enormously grateful to the Rotary Club, Maine, for making this possible.

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We are also delighted to share that Shine now has a new classroom, built in partnership with Ton-to-Ton, an organisation working on recycling and sustainability projects in Cambodia. Ton-to-Ton employs local people to collect and recycle rubbish, including bottle caps, which are then turned into building boards used to construct classrooms and community spaces. The classroom they've built on our site is solid, bright, and a real pleasure to learn in. It's already let us welcome new students off our waiting list. As we grow, it'll give us room to bring in more children and, in time, look again at bringing back evening classes. We're so grateful for this partnership, and for everyone who believes in what we're

trying to do. These two projects sum up what we love most about this work: what's possible when organisations, donors, and communities come together. There's more still to come, and we'll keep sharing updates as the year continues.

Two-Site Operations

Both our sites, Bomnong L'or and Shine, are now up and running, together supporting 220 children. Our management and social work team have adjusted well to splitting their time between the two centres, and everyone has been working extra hard to make it work. We're delighted at how well the merger has gone, and so grateful our programmes can now reach even more people

Education Programme

Education remains at the heart of everything we do. Over the past year, our education programme has continued to provide consistent, high quality learning opportunities to children living in some of the most challenging circumstances.

Across both centres, we have welcomed **220 children aged 14 and below** each day, Monday to Friday, with numbers growing further thanks to our new classroom at Shine. A further 20 children are on the waiting list for an additional Level One class, which we hope to open as soon as funding allows. Many of these children live with poverty and insecurity, so alongside education, we focus heavily on their welfare, keeping things safe and stable for them.

Our education programme is structured as follows:

- **Level One (Ages 2–7):** 3 classes of 15-20 students (55 total)
- **Level Two (Ages 8–11):** 4 classes of 20–25 students (90 total)
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While our primary academic focus is on English language education, our curriculum is broad and engaging, designed to support well rounded development. Our educational activities include:

- English language classes
- Khmer language classes
- Dance and drama
- Art and creativity
- Social awareness sessions
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Evening classes

Our evening classes for students over the age of 14 have sadly remained closed due to lack of funding, with up to 50 older teenagers now on the waiting list to join. We'd love to reopen this, but right now we just don't have the funding in place.

COMMUNITY SUPPORT

Community Support and Outreach Programme

Beyond education, community support is a vital part of our work. Many families we serve live in poverty, and we provide practical help to ensure children can attend school and thrive.

Family Outreach and Food drops

We carry out regular home visits to assess family needs and connect them with available support. Currently, 50 families receive regular food drops including essentials like rice, oil, and fish. This support helps relieve daily pressures and improves school attendance.

Social Work and Student Welfare

A full-time social worker, who supports both centres, works with vulnerable students to help them adjust to school, monitor wellbeing, and support families in crisis. Many new students this year had never been in formal education before. With close support from our team, most have adjusted well, and we help them register for government school when ready. The social worker not only assesses families' needs and explains available sources of help, but also runs individual and group counselling sessions with the children to make sure they are getting all the support they need.

School Supplies and Essentials

We continue to provide uniforms, school supplies, clothing, and footwear to children whose families cannot afford them. These essentials make a big difference in enabling regular school attendance.

A Safe, Supportive Space

Our centres remain a safe, welcoming environment for all children, balancing structured learning with creative play. For many, it's the most stable and nurturing place in their lives.

Student Health and Nutrition Programme

Supporting children's health and wellbeing is central to our mission. For many of the families we work with, access to proper nutrition, healthcare, and hygiene education is limited. We aim to fill these gaps with the following;

Lunch Club

Our Lunch Club provides a nutritious meal each day to students at our Shine centre, often their only proper meal of the day. We serve a variety of healthy dishes, and the children take part in setting up and cleaning. The energy from this meal is vital for their concentration, growth, and ability to engage in learning. With our new kitchen at Shine now complete, we are able to prepare these meals in a far safer and more hygienic environment than before.

Medical/Health support

We continue to operate a basic triage service at the centre and serve as a contact point for families needing medical help. With improvements in the local government hospital system, particularly for registered families in poverty, we now assist more selectively by purchasing essential medications when required.

We also support the wider health of our students by:

- Providing toothbrushes and promoting daily hygiene habits
- Offering regular head lice treatments
- Running basic first aid training for staff and teachers

We are delighted with the progress of the charity year and feel it has gone from strength to strength. We would like to say a hug thank you for all who have supported our work this year and made it all possible.

Challenges of 2025/26

This year was exceptionally busy and brought a number of real challenges. Running both our original Bomnong L'or Centre and the Shine Centre has stretched our staff thin, especially those in management and administration, who often split their time and attention between the two sites. It's asked a lot of every team member, including teachers, who've had to become more self-reliant in managing their classrooms. Despite the pressure, the staff have handled it all with great dedication and professionalism.

The children and students have also shown remarkable adaptability, adjusting well to their new learning environments. Our full-time social worker has been instrumental in supporting this transition, providing vital emotional and behavioural assistance to help students settle in and thrive.

Funding remains a constant challenge. Even with pooled resources, money is tight, and securing new funding gets harder in an increasingly competitive environment. We were, however, incredibly fortunate this year to receive support for two major building projects at Shine: a new kitchen, funded by the Rotary Club, Maine, and a new classroom, built with Ton-to-Ton. Together, these have solved what was one of our biggest worries, the poor state of the Shine Centre buildings, and we're enormously grateful to everyone who made that happen.

Despite the challenges, we remain committed to our mission and optimistic about our ability to keep supporting the children and families who rely on us.

FUTURE DEVELOPMENTS

For the coming year, our first priority is to steady and settle into our recently expanded programmes and buildings. Keeping our core services running at a high standard will stay at the heart of everything we do.

With our new classroom now open at Shine, we've already begun welcoming children off our waiting list. We hope to keep growing into the space over the coming year. Two priorities stand out, as soon as funding allows: opening one further Level One class for the 20 children waiting to join, and reopening evening classes for older teenagers, for whom we now have a waiting list of up to 50 students. Neither can go ahead until we secure the funding, so finding support for these two areas will be a key focus for us this year.

As always, we remain committed to broadening our funding base and finding long-term solutions to our ongoing financial challenges. Our services depend on it.

FINANCIAL REVIEW

The **whole focus of the UK charity is to raise funds for the Bomnong L'or charity in Cambodia**. This year all money donated has been spent by Bomnong L'or on maintaining their educational and community programmes.

This **COMPREHENSIVE SUPPORT PROGRAMME** includes funding the following –

- Payment of wages to teachers and staff
- Lease payment for the Centre
- Providing the Centre with recreational equipment
- Supplying educational materials for teachers and students
- Funding charges for the supply of clean water, electricity and internet
- Building and playground maintenance
- Funding teacher training courses

The continued world recession is increasing daily prices for the centre, which is again putting greater strain on our resources. We are hoping to build on our small, private donor support, to increase our monthly income, allowing for greater advanced planning. While one off donations are a huge help, they do not provide the kind of stability that charities need and crave.

Help the Cambodian Children

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing Document
The charity is controlled by its governing document, a deed of trust as constitutes an unincorporated charity.

Organisational Structure
Help the Cambodian Children is a not-for-profit charitable organisation founded in February 2003, which not only provides aid but is also focused on supporting projects where Cambodian people are desperately trying to help themselves and their local community. All Trustees work on a voluntary basis. The Cambodian Activities that we support are now run by our Cambodian Registered Organisation, Bomong L'or.

Major risks and management of those risks

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.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on …… 2026 and signed on its behalf by:

……

Mrs A Campbell

Trustee

Help the Cambodian Children

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to;

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on …… 2026 and signed on its behalf by:

……
Mrs A Campbell
Trustee

Help the Cambodian Children

Independent Examiners Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2026, which are set out on pages 9 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul William John FCCA
P W John & Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

…… 2026

Help the Cambodian Children

Receipts and Payments Account

For the year ended 31 January 2026

	Note	Unrestricted Funds £	Total 2026 £	Total 2025 £
Receipts				
Donations		52,244	52,244	29,183
Gift aid		800	800	818
Total receipts		53,044	53,044	30,001
Payments				
Charitable activities	3	27,000	27,000	33,000
Surplus/(Deficit) for the year		(26,044)	(26,044)	(2,999)

All income and expenditure derive from continuing activities

Help the Cambodian Children

Statement of Assets and Liabilities as at 31 January 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank		33,406	7,362
Net assets		33,406	7,362
Funds of the charity:			
Income funds			
Unrestricted funds	4	33,406	7,362
Total funds		33,406	7,362

The financial statements on pages 9 to 12 were approved by the trustees, and authorised for issue on …… 2026 and signed on their behalf by:

……
Mrs R Hoggett
Trustee

Help the Cambodian Children

Notes to the financial statements

For the year ended 31 January 2026

1. Statement of Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through update Bulletin 1 published on 2 February 2016), the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the receipts and payments basis, and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure

Unrestricted funds comprise those funds, which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended

Expenditure is allocated between:-

- Expenditure incurred on raising funds;
- Expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Charitable activities
Costs of charitable activities include the payment of grants in furtherance of the charities objectives.

Irrecoverable VAT
The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

The Trustees were not paid any remuneration or expenses during the year.

3. Charitable activities

	2026	2025
	£	£
Grant-Bomnong L'or	27,000	33,000
Bank Charges	-	-
	27,000	33,000

4. Statement of funds

Unrestricted funds	
	£
Balance at 1 February 2025	7,362
Surplus for year	26,044
Balance at 31 January 2026	33,406

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- Building and playground maintenance
- Funding teacher training courses

The continued world recession is increasing daily prices for the centre, which is again putting greater strain on our resources. We are hoping to build on our small, private donor support, to increase our monthly income, allowing for greater advanced planning. While one off donations are a huge help, they do not provide the kind of stability that charities need and crave.

Help the Cambodian Children

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing Document
The charity is controlled by its governing document, a deed of trust as constitutes an unincorporated charity.

Organisational Structure
Help the Cambodian Children is a not-for-profit charitable organisation founded in February 2003, which not only provides aid but is also focused on supporting projects where Cambodian people are desperately trying to help themselves and their local community. All Trustees work on a voluntary basis. The Cambodian Activities that we support are now run by our Cambodian Registered Organisation, Bomong L'or.

Major risks and management of those risks

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.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on …… 2026 and signed on its behalf by:

……

Mrs A Campbell

Trustee

Help the Cambodian Children

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to;

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on …… 2026 and signed on its behalf by:

……
Mrs A Campbell
Trustee

Help the Cambodian Children

Independent Examiners Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2026, which are set out on pages 9 to 12.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul William John FCCA
P W John & Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

…… 2026

Help the Cambodian Children

Receipts and Payments Account

For the year ended 31 January 2026

	Note	Unrestricted Funds £	Total 2026 £	Total 2025 £
Receipts				
Donations		52,244	52,244	29,183
Gift aid		800	800	818
Total receipts		53,044	53,044	30,001
Payments				
Charitable activities	3	27,000	27,000	33,000
Surplus/(Deficit) for the year		(26,044)	(26,044)	(2,999)

All income and expenditure derive from continuing activities

Help the Cambodian Children

Statement of Assets and Liabilities as at 31 January 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank		33,406	7,362
Net assets		33,406	7,362
Funds of the charity:			
Income funds			
Unrestricted funds	4	33,406	7,362
Total funds		33,406	7,362

The financial statements on pages 9 to 12 were approved by the trustees, and authorised for issue on …… 2026 and signed on their behalf by:

……
Mrs R Hoggett
Trustee

Help the Cambodian Children

Notes to the financial statements

For the year ended 31 January 2026

1. Statement of Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through update Bulletin 1 published on 2 February 2016), the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the receipts and payments basis, and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure

Unrestricted funds comprise those funds, which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended

Expenditure is allocated between:-

- Expenditure incurred on raising funds;
- Expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Charitable activities
Costs of charitable activities include the payment of grants in furtherance of the charities objectives.

Irrecoverable VAT
The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

The Trustees were not paid any remuneration or expenses during the year.

3. Charitable activities

	2026	2025
	£	£
Grant-Bomnong L'or	27,000	33,000
Bank Charges	-	-
	27,000	33,000

4. Statement of funds

Unrestricted funds	
	£
Balance at 1 February 2025	7,362
Surplus for year	26,044
Balance at 31 January 2026	33,406