



Annual and financial report

Year Ending 30th June 2025

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

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

Since 1958, Children of the Mekong provides education, training and support to underprivileged children and young people in Southeast Asia. We aim to improve their living standards and help them grow intellectually, emotionally and morally. We accompany children as far as possible according to their abilities and their desires, until their professional integration.

We run sponsorship programmes, developments projects, education centres and boarding houses in six countries of Southeast Asia: Cambodia, Laos, Myanmar, the Philippines, Thailand and Vietnam.

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

Children of the Mekong has continued to raise funds to support our education programmes across Southeast Asia.

Our resources come from a diverse range of channels, including child sponsorship, individual donations, corporate partnerships, events, and grants from trusts and foundations.

This year was marked by significant challenges, notably the typhoon and flooding in Vietnam in September 2024 and the earthquake in Myanmar in March 2025. Despite this, the number of child sponsors continued to grow, supported by our expansion to international sponsors in the USA, Singapore, and Hong Kong.

Our digital strategy focused on strong SEO performance, weekly social media updates, new videos showcasing our work, and a monthly newsletter. We also ran several digital campaigns to raise funds and awareness:

- Back to School Campaign (September 2024): to find new sponsors for children in the Philippines.
- The Big Give Christmas Challenge (December 2024): to support our education centre in Samrong, Cambodia, enabling children to reach high school despite family poverty.

In February 2025, Children of the Mekong was honoured to be the charity partner of Designing Futures, an event organised by the UX community in London.

Throughout the year, we developed numerous corporate partnerships, secured grants from Trusts & Foundations, and received ongoing donations through our website.

Finally, we extend our heartfelt thanks to our volunteers, who generously offered their time and talent to support children's education in Southeast Asia.

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Our main achievements allowed us to support the following projects:

Child Sponsorship

- In six countries, Children of the Mekong counts **313 sponsored children**. Child sponsorship allows the sponsored child to continue their education thanks to the financial and moral support of their sponsor.

Education Centres and other on-going projects

- **Samrong Education Centre** gives access to secondary education to 68 children from underprivileged background in Northwest Cambodia. The children receive boarding in addition to extra courses and holistic training.
- **Dumaguete University Centre** welcomes 38 young deserving people from poor families so they can pursue their studies at a local university. In addition to accommodation and meals, the students receive holistic training and support until they enter the job market.
- **Tuguegarao University Centre** welcomes 41 young deserving people from poor families so they can pursue their studies at a local university. In addition to accommodation and meals, the students receive holistic training and support until they enter the job market.
- **Bursaries for University students, Vietnam:** This project provides financial support, scholarships, and safe housing to help disadvantaged Vietnamese students access and complete university or vocational training, enabling them to build a stable and dignified future.
- **Montessori preschools, Myanmar:** This project supports the operation of four Montessori preschools in Myanmar, ensuring young children in vulnerable communities receive quality early education in a safe and nurturing environment.
- **Writing Through, Cambodia:** This project brings creative writing workshops to disadvantaged young people in Southeast Asia, helping them build confidence, critical thinking, and English-language skills through storytelling and self-expression.

One off development projects

- **Construction of a boarding house for students in Minglanilla, Philippines:** The house accommodates 25 students from poor family background to give them access to education.
- **Construction of a preschool in Go Muong, Vietnam:** the preschool gives access to 40 young children to early education, preparing them for primary school in a safe and nurturing environment.
- **Construction of a boarding house in Dawplin, Myanmar:** This project funded the construction of a safe residential and educational centre for boys in Dawplin, Myanmar, providing vulnerable students with stable housing, academic support, and a protective environment to continue their schooling.

Emergency response

- **Support to victims of typhoon Yagi in September 2024, Vietnam and Myanmar:** This project provided urgent emergency relief to families affected by severe typhoons and flooding in Vietnam and Myanmar, delivering essential supplies, food, and support to help communities recover with dignity.
- **Support to victims of the earthquake in March 2025, Myanmar:** This project delivered urgent humanitarian assistance to families affected by the 28 March earthquake in Myanmar, providing essential supplies and support to help them recover in the immediate aftermath of the disaster.
- **Support to informal classes, Myanmar** are local initiatives led by communities in response to the lack of teaching since the coup and the boycott of public schools by teachers and parents. They are set up in all locations where the public schools can no longer function to provide continuity in the education of local children.

Trustees' report

Including directors' report for the year ended 30th June 2025

Reference and administrative details

Charity number: 1116375 Company number: 05860929
Principal Office: Children of the Mekong, 13b Taylors Green, London W3 7PE
Bankers: HSBC, 8 Canada Square, London, E14 5HQ
Independent Examiner: Reddy Siddiqui LLP, 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 for the period and since 30th June 2025 are:

Camille Burgerhout (Chairwoman) – appointed 18th January 2023 (Trustee since 02nd June 2015),

Jean-Marc Debricon – appointed 28th June 2006,

Andreas Povlsen – appointed 28th June 2006,

Julia Goh – appointed 04th October 2011,

Marcus Fedder – appointed 23rd March 2012,

Guillaume d'Aboville – appointed 9th December 2017

Anthony Osijo – appointed 25th September 2019

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 the incorporation of the company. The existing Trustees advised 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"), is currently made up of seven Trustees but can have up to 15 members. It administers the Charity and 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 £10 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 05 July 2023. 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 Enfants du Mekong 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 establishing 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 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. In the financial year, 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 designates £30,000 as a contingent fund to cover unexpected conditions or losses in the running of the charity. It would allow COTM to run 6 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 01/07/2025 and signed on their behalf by Camille Burgerhout, Chair of Children of Mekong. Surplus reserved at the end of the year amount of £30,000. The present report and accounts are for the year that ended 30 June 2025.

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 pages 1 and 2 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

The charity has assessed the major risks to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks. The report was approved by the Board of Trustees.

Dated: 01/07/2025

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 2. They guarantee to contribute an amount not exceeding £10 in the event of winding up. The total number of such guarantee on 30th June 2025 was 7.

Approved by the Directors on 1st July 2025 and signed by:



Name: Camille Burgerhout

Title: Chairwoman

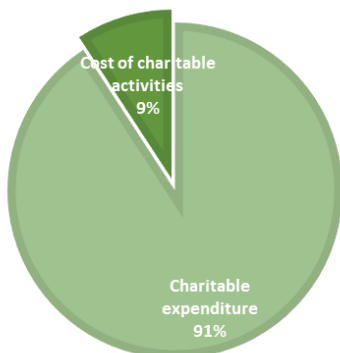
Statement of financial activities

Income and Expenditure

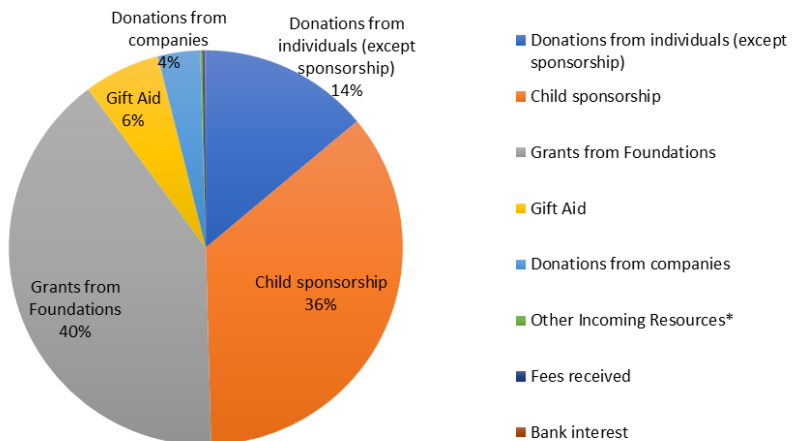
INCOME AND EXPENDITURE					
		Unrestricted Funds £ 2024/25	Restricted Funds £ 2024/25	Total Funds £ 2024/25	Total Funds £ 2023/24
Incoming Resources	Notes				
<i>Voluntary Income</i>	6	21,701	181,251	202,952	294,798
<i>Other Incoming Resources</i>	7	1,373	0	1,373	1,356
<i>Investment Income</i>	8	169	0	169	879
<i>Grant Income</i>		0	132,379	132,379	0
Total incoming Resources		23,243	313,630	336,873	297,033
Resources Expended					
<i>Costs of Raising Funds</i>	9	-31,923	0	-31,923	-26,063
<i>Expenditure on Charitable Activities</i>	10	-17,657	-297,373	-315,030	-312,144
Total Resources Expended		-49,580	-297,373	-346,953	-338,207
Net Incoming/Outgoing resources					
Net income/(expenditure) for the year		-26,337	16,257	-10,080	-41,174
Transfers between funds - current year		0	0	0	0
Net movements in funds		-26,337	16,257	-10,080	-41,174
Reconciliation of Funds					
Total funds brought forward		35,633	60,962	96,594	137,307
Adjustment for FX Gain/ (Loss)		-1,249	0	-1,249	0
Total Funds Carried Forward	11	8,046	77,219	85,265	96,133

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

CHARITABLE EXPENDITURE YE2025



REPARTITION OF INCOME YE 2025



Balance Sheet

BALANCE SHEET		
	30.06.2025	30.06.2024
	£	£
Current assets		
Cash at bank and in hand	85,220	96,133
Debtors	4,673	
Creditors: amount falling due within one year	-4,627	
Net current assets	85,265	96,133
Total assets less current liabilities	85,265	96,133
The funds of the charity		
Unrestricted income funds	8,046	21,518
Restricted income funds	77,219	74,615
Total charity funds	85,265	96,133

The notes on pages 7 to 10 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 30th June 2025. 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.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 16/04/2026.



Name: Camille Burgerhout

Title: Chairwoman

Company Registration No: 05860929

Notes on the accounts

1) Accounting policies

Charity information

Children of the Mekong is a private company limited by guarantee incorporated in England and Wales. The registered address is 13b Taylors Green, London W3 7PE.

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 a 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, 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. There were no trustees' expenses or related party transactions during the financial year ended 30 June 2023.

4) Employees

There was one full time employee during the year.

5) Foreign Currency Translation

Funds are held in one of three currency accounts, depending on the 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 2025.

6) Voluntary Income

Voluntary Income	Unrestricted	Restricted	Total
Donations from individuals and companies	1,219	181,251	182,470
Gift Aid	20,482	0	20,482
Grants from foundations	0	131,433	131,433
Total 2024/25	21,701	312,684	334,385
Total 2023/24	38,503	256,295	294,798

7) Other Incoming Resources

Other incoming resources	Unrestricted	Restricted
Other Incoming	554	0
Fees received	818.55	0
Total 2024/25	1,373	0
Total 2023/24	1,356	0

8) Investment Income

Investment income	Unrestricted	Restricted
Investment income	0	0
Bank interest	169	0
Total 2024/25	169	0
Total 2023/24	879	0

9) Costs of Raising Funds

Costs of Raising Funds	Total
Event expenses	-610
Salaries	-29,777
IT & Communications	-771
Fees Paid	-765
Total 2024/25	-31,923
Total 2023/24	-26,063

10) Expenditure on Charitable Activities

Details	Unrestricted	Restricted	Total
Child sponsorship, all countries	-	75,146	75,146
Samrong, Cambodia	-	53,539	53,539
Sisophon, Cambodia	-	951	951
Dumaguete, Philippines	-	4,637	4,637
Informal Classes, Myanmar	-	427	427
Tuguegarao, Philippines	-	45,556	45,556
Appeal earthquake, Myanmar	-	39,631	39,631
Boarding House, Minglanilla	-	30,000	30,000
University students, Vietnam	-	7,043	7,043
Preschool Go Muong, Vietnam	-	2,538	2,538
Appeal typhoon, Vietnam	-	2,764	2,764
Montessori preschool, Myanmar	-	4,050	4,050
Inayawan preschool, Philippines	-	35	35
Trosselly mission, Cambodia	-	660	660
Tak province refugees, Thailand	-	50	50
Writing Through, Cambodia	-	866	866
Boarding House Dawplin, Myanmar	-	29,480	29,480
Monitoring & Evaluation	12,762	-	12,762
Support costs	2,522	-	2,522
Governance costs	2,374	-	2,374
Total 2024/25	17,657	297,373	315,030
Total 2023/24	25,958	286,186	312,144

11) Analysis of net assets between funds

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's sponsorships.

Sponsorships designated funds: These funds are restricted, they have been received from child sponsorship donations, and will be used for child sponsorships.

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.

Analysis of net assets between funds	Current Assets in £
Miscellaneous funds	34,965
Sponsorships designated funds	20,300
Contingent fund	30,000
Net Assets at 30 June 2025	85,265
Net Assets at 30 June 2024	96,133

12) 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 2025, 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 2025, which are set out on pages 06 to 10.

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 our 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.

Reddy Siddiqui LLP
Reddy Siddiqui LLP

183-189 The Vale

Acton

London

W3 7RW

Dated: 16/04/2026