

CHILD RIGHTS FOUNDATION

**Financial Statements
for the year ended 31 December 2014
and
Report of the Independent Auditors**

Organization information

Operating License	Registered with the Council of Ministers on 6 March 2001 and subsequently with the Ministry of Interior on 30 April 2004.
Funding Agency	Plan International Cambodia (“PLAN”) Intervita Onlus Cambodia ANESVAD Foundation Norway House (“NH”) Save the Children (“SCP”)
Executing Agency	Child Rights Foundation
Directors	Ms. Peng Sokunthea, Chairperson Mr. Bun Sokseila, Member Ms. Tiv Tithvanna, Member Mr. Amy Antonaides, Austenmiller, (voted out 14 August 2014) Ms. Van Mary (appointed on 14 August 2014) Ms. Mom Thany, (appointed on 6 October 2014)
Organisation Management	Mr. Vorn Koy, Executive Director Mr. Ngeng Teng, Program Manager Ms. Kong Marady, Program Manager Ms. Sorin Socheat, Administrative and Finance Manager Mrs. Van Mary, Program Manager (Resigned 30 Sep 2014)
Registered Office	#71N, Street 402, Tumnup Teuk, Chamcar Morn, Phnom Penh, Kingdom of Cambodia
Principle Bankers	ACLEDA Bank Plc. Cambodian Public Bank
Auditors	KPMG Cambodia Ltd

Child Rights Foundation

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Statement by the management

I do hereby state that, in my opinion, the financial statements of the Child Rights Foundation (“CRF” or “the Organisation”), for the year ended 31 December 2014, as set out on pages 4 to 18 are prepared, in all material respects, in accordance with the basis of accounting and the accounting policies described in Note 2 to the financial statements.

Signed on behalf of the management,



Mr. Vorn Koy
Executive Director

Phnom Penh, Kingdom of Cambodia

Date: 10 APR 2015



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Report of the independent auditors To the donors

We have audited the accompanying financial statements of the Child Rights Foundation (“CRF” or “the Organisation”), which comprise the statement of financial position as at 31 December 2014 and the statement of income and expenditure for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information as set out on pages 4 to 18. The financial statements have been prepared by the management of the Organisation on the basis of accounting and the accounting policies described in the Note 2 to the financial statements.

Management’s responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting and the accounting policies described in Note 2 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Cambodian International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity’s preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Audit Opinion

In our opinion, the accompanying financial statements of the Child Rights Foundation (“CRF” or “the Organisation”) for the year ended 31 December 2014 are prepared, in all material respects, in accordance with the basis of accounting and the accounting policies as described in Note 2 to the financial statements.

Basis of accounting and restriction on distribution and use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the accounting policies adopted by the Organisation. The financial statements are prepared for the information and use of the management and donors. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management and donors of the Organisation and should not be distributed to or used by any other parties.

For **KPMG Cambodia Ltd**



Nge Huy
Audit Partner

Phnom Penh, Kingdom of Cambodia

10 April 2015

Child Rights Foundation

Statement of financial position As at 31 December 2014

	Note	2014 US\$	2013 US\$
Assets			
Cash at banks	3	35,008	44,790
Advance		1,392	1,478
Other debtors		2,431	1,638
		<u>38,831</u>	<u>47,906</u>
Liabilities			
Fund held on behalf of Khmer Friendship France Hungary Orphanage Centre	4	15,008	2,685
Accrued final payment for school construction		925	-
Accrued professional fee		-	1,600
Staff benefits		-	6,570
		<u>15,933</u>	<u>10,855</u>
Net assets		<u>22,898</u>	<u>37,051</u>
Represented by:			
Fund balance at the end of the year		<u>22,898</u>	<u>37,051</u>

Prepared by:



Ms. Sorin Socheat
Admin and Finance Manager

Date: 10 APR 2015

Approved by:



Mr. Vorn Koy
Executive Director

Date: 10 APR 2015

The accompanying notes form an integral part of these financial statements.

Child Rights Foundation

Statement of income and expenditure for the year ended 31 December 2014

	Note	2014 US\$	2013 US\$
Income			
Funds received from donors	5	702,235	588,338
Interest and other income		445	171
		<u>702,680</u>	<u>588,509</u>
Expenditure by projects			
Mainstreaming Child Rights in Schools	7	222,549	213,860
Strengthening Children's Voices in Promoting Safe Schools	8	79,739	107,686
Promoting Child Friendly Learning Environment for Quality Education	9	149,752	147,677
Empowering Child & Youth Led Groups for Meaningful Child Participation in Child Rights Promotion and Monitoring	10	56,790	50,039
Child Rights Foundation Contribution	11	2,651	30,466
Preventing Trafficking and Sexual Exploitation of Children and Corporal Punishment in Schools		-	26,194
Child Sponsorship Program	12	28,896	19,051
Promoting Child Friendly and Healthy Learning Environment	13	42,195	12,586
Improving Hygiene and Sanitation of Cambodia Rural Schools and Communities	14	131,037	-
Mainstreaming Child Rights in Teacher Training Colleges		-	14,924
Association of Young Artist Building Cambodia's Future Cultural Industries		-	3,000
Information Education Communication ("IEC") Material Development for Strengthening Children's Voices in Promoting Safe Schools		-	403
		<u>713,609</u>	<u>625,886</u>
Deficit of income over expenditure		<u>(10,929)</u>	<u>(37,377)</u>

Child Rights Foundation

Statement of income and expenditure (continued) for the year ended 31 December 2014

	Note	2014 US\$	2013 US\$
Represented by:			
Deficit of income over expenditure		(10,929)	(37,377)
Fund balance at the beginning of the year		37,051	91,820
Fund to be returned to donors	6	(3,224)	(17,392)
Fund balance at the end of the year		<u>22,898</u>	<u>37,051</u>

Prepared by:



Ms. Sorin Socheat
Admin and Finance Manager

Date: 10 APR 2015

Approved by:




Mr. Vorn Koy
Executive Director

Date: 10 APR 2015

The accompanying notes form an integral part of these financial statements.

Child Rights Foundation

Notes to the financial statements for the year ended 31 December 2014

1. Background and activities

The Child Rights Foundation (“CRF”) is a child-focused, not-for-profit, apolitical and non-religious Cambodian non-governmental organisation that is working towards the full implementation of the United Nations Convention on the Rights of the Child (UNCRC) in Cambodia.

CRF was established on 20 November 2000 and registered with the Council of Ministers on 6 March 2001 and subsequently with the Ministry of Interior on 30 April 2004. The Organisation has been incorporated with a vision to establish a world where all children enjoy their rights in all circumstances and with its five main missions:

- To **educate** state and non-state actors to become accountable duty bearers in the implementation of the Convention on the Rights of the Child (“CRC”);
- To **empower** children and young people to actively and meaningfully engage in decision-making process and to become their own advocate for the respect of children’s rights at all levels;
- To **support** duty bearers and rights holders in realisation of child rights;
- To **mobilise** individuals, resources and efforts towards personal and collective responsibilities for making the lives of the children safe, positive and wholesome; and
- To **monitor** the implementation of the CRC in Cambodia with meaningful participation of children and young people.

During the year the Organisation has implemented, among others, the following seven projects:

- Mainstreaming Child Rights in Schools. The objective of the Project is to improve the understanding of child rights among the children in the target areas so that they are better protected and their concerns are addressed.
- Empowering Child & Youth Led Groups for Meaningful Child Participation in Child Rights Promotion and Monitoring was set up in accordance with the contract signed between Save the Children and Child Rights Foundation on 14 February 2012. The objective of the Project is that by the end of 2014, at least 5,000 children to play active role in monitoring and advocating for the implementation of Children’s Rights and expressing ideas in decisions affecting their lives at home, community and children and youth-led groups (CYLG).
- Child Sponsorship Program. The objective of the Project is to help deprived children overcome the poverty cycle by creating opportunities and possibilities to go for post-secondary education or professional trainings that enable them to catch good careers in the future.

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

1. Background and activities (continued)

- Promoting Child Friendly Learning Environment for Quality Education. The objective of the Project is to make 22 target schools in Varin and 2 schools in Puork districts, Siem Reap province child friendly by applying the ministerial program for Child Friendly School.
- Strengthening Children’s Voices in Promoting Safe Schools. The objectives of the Project are as follows:
 - To promote a culture of school safety in the project target areas by advocating policies, regulations, and guidelines at all decision-making levels on structural safety.
 - To embed the participation of children in the local and national process of establishing safe schools in the target areas; and.
 - To strengthen the role of civil society organisations to lead in developing and monitoring disaster risk reduction and preparedness measures in schools through capacity building and networking.
- Promoting Child Friendly and Healthy Learning Environment. The objective of the Project is to promote friendly, healthy and safety learning environment for boys and girls in the target schools contributing to their accomplishment of basic education as stipulated in Child Friendly School Policy of the Ministry of Education, Youth, and Sport.
- Improving Hygiene and Sanitation of Cambodia Rural Schools and Communities. The objective of the project is to reduce water and sanitation diseases and girls school dropout in 50 rural communities of Kandal Province. To reach this end the project mainly focuses on providing access to sanitation facilities to 50 rural villages of 3 selected communes, namely commune of Krang Mkak, Tuol Prech and Chhak Chheu Neang of Angsnuol district, and benefit 16,950 people (8,581 females) from 3,605 families of 3,175 households.

As at 31 December 2014 the Organisation had 28 staffs (31 December 2013: 26 staffs).

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

2. Significant accounting policies

The following significant accounting policies have been adopted by the Organisation in the preparation of these financial statements.

(a) Basis of accounting

The financial statements, which are expressed in United States Dollars (“US\$”), have been prepared in accordance with a modified cash basis of accounting. This is a basis of accounting that is designed to meet the requirements of the Organisation; it is not designed to produce financial statements that are compatible with International Financial Reporting Standards. Under this basis of accounting, income is recognised when funds are received rather than when it is earned and expenditure is recognised when payments are made rather than when it is incurred, except for the treatments of the following:

- (i) Advances payments to staff and suppliers and funds transferred to Provincial unit for the Project’s implementation are initially recognised as receivables and only recognised as expenditure when they have been liquidated by invoices supporting the related expenditure;
- (ii) Funds held on behalf of third parties recorded as payables until they are settled; and
- (iii) Professional fee and other payables are accrued and recorded in the statement of financial position until payments have been made.

(b) Non-expendable equipment

The cost of non-expendable equipment is charged to expenditure upon acquisition. For control and management purposes, a memorandum account for non-expendable items is maintained by way of a non-expendable items listing.

(c) Provident fund

The Organisation has a defined contribution retirement plans (“the Provident Fund”) covering all eligible employees. The Provident Fund is funded from a monthly contribution which is determined based on the monthly salary of an employee and is contributed by the Organisation at a rate of 5%. The fund is maintained in a separate bank account at Cambodia Public Bank Plc. under the Organisation’s name. Payments made by the Organisation to the fund are charged to the statement of income and expenditure on payment date and the fund balance is recorded and maintained off balance sheet.

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

2. Significant accounting policies (continued)

(d) Severance pay

This represents provision for payments to be made to the employee upon termination of employment by the Organisation/employee or retirement. The severance pay is calculated based on the contribution from the employer at the rate of 5% of the employee's base salary.

The Organisation will pay severance pay according to the following service:

- The employees will receive the severance pay of 60% of their base monthly salary for each completed year of service, or
- If the employees are with the Organisation less than one year, the compensation is paid on a pro rata basis.

(e) Foreign currency transactions

The Organisation transacts its business and maintains its accounting records primarily in United States Dollars ("US\$"). Transactions in currencies other than US\$ are converted into US\$ at the rates of exchange prevailing on the transaction dates. Monetary assets and liabilities denominated in currencies other than US\$ at the reporting date are translated into US\$ at the open market rates of exchange ruling at the period-end date. Exchange differences are recognised in the statement of income and expenditure.

3. Cash at banks

	2014 US\$	2013 US\$
Savings account	21,268	34,845
Current accounts	13,740	9,945
	<u>35,008</u>	<u>44,790</u>

4. Fund held on behalf of Khmer Friendship France Hungary Orphanage Centre

This is the fund balance of the Khmer Fund Orphanage Program implemented by Khmer Friendship France Hungary Orphanage Center. The program is supported and funded by Norway House.

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

5. Funds received from donors

	2014 US\$	2013 US\$
Plan International Cambodia (“PLAN”)		
Mainstreaming Child Rights in Schools	222,487	213,949
Strengthening Children’s Voices in		
Promoting Safe Schools	80,875	111,224
Intervita Onlus Cambodia	128,818	119,908
ANESVAD Foundation (“ANESVAD”)	122,378	-
Norway House (“NH”)	64,834	71,723
Save the Children (“SCF”)	55,424	48,803
Child Rights Foundation (“CRF”)	27,419	20,203
Centro Italiano Association for Aid to Children (“CIAI”)	-	2,528
	<u>702,235</u>	<u>588,338</u>

6. Fund to be returned to donors

	2014 US\$	2013 US\$
ANESVAD Foundation (“ANESVAD”)	-	5,294
Plan International Cambodia (“PLAN”)		
Strengthening Children’s Voices in		
Promoting Safe Schools – Country Office	3,135	8,516
Mainstreaming Child Rights in Schools		
Siem Reap	50	1,731
Kompong Cham	39	1,851
	<u>3,224</u>	<u>17,392</u>

The funds were refunded to Plan International Cambodia on 20 January 2014, 6 February 2014 and 17 February 2014 respectively.

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

7. Mainstreaming Child Rights in Schools

	2014				2013
	Plan-KC US\$	Plan-SR US\$	CRF US\$	Total US\$	Total US\$
Programme costs					
Materials and supplies	35,986	58,182	2	94,170	75,351
Project personnel	25,081	28,191	6	53,278	62,758
Monitoring and evaluation	11,042	11,813	-	22,855	20,717
Consultancy and profession fees	4,096	3,826	-	7,922	19,756
	<u>76,205</u>	<u>102,012</u>	<u>8</u>	<u>178,225</u>	<u>178,582</u>
Administrative costs					
Support personnel	10,627	9,145	1,152	20,924	22,471
Equipment and furniture	4,683	4,535	-	9,218	1,282
Rental /Premise	3,176	4,006	-	7,182	4,473
Financial expenses	846	956	-	1,802	1,831
Communication	590	786	-	1,376	1,577
Office supplies	551	605	-	1,156	1,313
Transportation and travel	503	898	-	1,401	673
Procurement and advertisement	60	100	-	160	447
Consultancy and profession fees	51	14	-	65	131
	<u>21,087</u>	<u>21,045</u>	<u>1,152</u>	<u>43,284</u>	<u>34,198</u>
Organisational and HR Development					
Staff motivation	520	520	-	1,040	1,080
	<u>97,812</u>	<u>123,577</u>	<u>1,160</u>	<u>222,549</u>	<u>213,860</u>

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

8. Strengthening Children's Voices in Promoting Safe Schools

	2014 Plan-CO US\$	2013 Total US\$
Programme costs		
Project personnel	27,332	24,862
Materials and supplies	30,434	21,619
Monitoring and evaluation	6,337	7,813
Consultancy and profession fees	3,110	11,992
Tools and equipment	-	30,627
	<hr/>	<hr/>
	67,213	96,913
	<hr/>	<hr/>
Administrative costs		
Support personnel	6,464	5,965
Rental/Premise	2,846	2,668
Communication	1,094	918
Transportation and travel	1,051	744
Tools and equipment	190	-
Office supplies	823	414
Financial expenses	58	64
	<hr/>	<hr/>
	12,526	10,773
	<hr/>	<hr/>
	79,739	107,686
	<hr/> <hr/>	<hr/> <hr/>

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

9. Promoting Child Friendly Learning Environment for Quality Education

	2014			2013
	Intervita US\$	CRF US\$	Total US\$	Total US\$
Programme costs				
Project personnel	52,875	68	52,943	57,528
Materials and supplies	34,584	144	34,728	36,250
Land, building, construction,	14,201	-	14,201	10,207
Monitoring and evaluation	12,592	-	12,592	10,218
Transportation and travel	9,346	-	9,346	5,250
Consultancy and profession fees	6,203	-	6,203	650
Tools and equipment	22	-	22	1,192
Research, survey and assessment	-	-	-	5,200
	<u>129,823</u>	<u>212</u>	<u>130,035</u>	<u>126,495</u>
Administrative costs				
Support personnel	9,253	365	9,618	9,628
Other related costs	10,093	6	10,099	11,554
	<u>19,346</u>	<u>371</u>	<u>19,717</u>	<u>21,182</u>
	<u>149,169</u>	<u>583</u>	<u>149,752</u>	<u>147,677</u>

10. Empowering Child & Youth Led Groups for Meaningful Child Participation in Child Rights Promotion and Monitoring

	2014			2013
	SCI US\$	CRF US\$	Total US\$	Total US\$
Programme costs				
Materials and supplies	34,067	-	34,067	27,377
Project personnel	14,249	6	14,255	15,355
Consultancy and profession fees	815	-	815	438
Transportation and travel	-	-	-	100
Monitoring and evaluation	-	-	-	2,976
	<u>49,131</u>	<u>6</u>	<u>49,137</u>	<u>46,246</u>

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

10. Empowering Child & Youth Led Groups for Meaningful Child Participation in Child Rights Promotion and Monitoring (continued)

	2014			2013
	SCI US\$	CRF US\$	Total US\$	Total US\$
Administrative costs				
Support personnel	2,449	852	3,301	1,146
Equipment and Furniture	2,092	-	2,092	-
Rental/Premise	1,120	-	1,120	1,000
Financial expenses	743	1	744	884
Transportation and travel	396	-	396	433
Office supplies	-	-	-	330
Subtotal	6,800	853	7,653	3,793
Total	55,931	859	56,790	50,039

11. Child Rights Foundation Contribution

	2014 CRF US\$	2013 Total US\$
Programme costs		
Project personnel	-	7,705
Administrative costs		
Rental/Premise	400	3,571
Consultancy and profession fees	250	58
Support personnel	231	11,270
Procurement and advertisement	171	92
Equipment and furniture	17	1,110
Financial expenses	26	1,656
Other related costs	8	40
Office supplies	-	211
Communication	-	904
Transportation and travel	-	1,640
Subtotal	1,103	20,552

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

11. Child Rights Foundation Contribution (continued)

	2014 CRF US\$	2013 Total US\$
Organisational and HR Development		
Staff motivation	1,352	82
Capacity building	61	2,127
	<u>1,413</u>	<u>2,209</u>
Fundraising		
Transportation and travel	85	-
Salary and wages	50	-
	<u>2,651</u>	<u>30,466</u>

12. Child Sponsorship Program

	2014 NH US\$	2013 Total US\$
Programme costs		
Materials and supplies	28,896	19,051
	<u>28,896</u>	<u>19,051</u>

13. Promoting Child Friendly and Healthy Learning Environment

	2014			2013
	NH US\$	CRF US\$	Total US\$	Total US\$
Programme costs				
Project personnel	11,996	2	11,998	5,152
Materials and supplies	16,313	-	16,313	2,581
Monitoring and evaluation	1,793	-	1,793	357
Land, Building, Construction	7,920	-	7,920	-
	<u>38,022</u>	<u>2</u>	<u>38,024</u>	<u>8,090</u>

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

13. Promoting Child Friendly and Healthy Learning Environment (continued)

	2014			2013
	NH US\$	CRF US\$	Total US\$	Total US\$
Administrative costs				
Support personnel	2,203	-	2,203	2,139
Rental/Premise	1,120	-	1,120	1,266
Equipment and furniture	300	-	300	729
Transportation and travel	227	-	227	236
Financial expenses	36	-	36	-
Other related costs	285	-	285	17
Office supplies	-	-	-	88
Communication	-	-	-	21
	<u>4,171</u>	<u>-</u>	<u>4,171</u>	<u>4,496</u>
	<u>42,193</u>	<u>2</u>	<u>42,195</u>	<u>12,586</u>

14. Improving Hygiene and Sanitation of Cambodia Rural Schools and Communities

	2014			2013
	ANESVAD US\$	CRF US\$	Total US\$	Total US\$
Programme costs				
Project personnel	23,504	640	24,144	-
Materials and supplies	61,631	-	61,631	-
Land, Building, Construction	24,723	-	24,723	-
Consultancy and profession fees	3,703	-	3,703	-
Monitoring and evaluation	2,177	-	2,177	-
	<u>115,738</u>	<u>640</u>	<u>116,378</u>	<u>-</u>

Child Rights Foundation

Notes to the financial statements (continued) for the year ended 31 December 2014

14. Improving Hygiene and Sanitation of Cambodia Rural Schools and Communities (continued)

	2014			2013
	ANESVAD US\$	CRF US\$	Total US\$	Total US\$
Administrative costs				
Support personnel	3,459	455	3,914	-
Rental/Premise	4,416	-	4,416	-
Equipment and furniture	1,391	-	1,391	-
Financial expenses	1,287	-	1,287	-
Transportation and travel	1,205	-	1,205	-
Communication	1,129	-	1,129	-
Office supplies	858	-	858	-
Consultancy and profession fees	459	-	459	-
Subtotal	14,204	455	14,659	-
Total	129,942	1,095	131,037	-

Prepared by:



Ms. Sorin Socheat
Admin and Finance Manager

Date: 10 APR 2015

Approved by:



Mr. Vorn Koy
Executive Director

Date: 10 APR 2015

Child Rights Foundation

Appendix A

Schedule of income and expenditure by donor – (unaudited) for the year ended 31 December 2014

	2014								2013	
	ANESVAD US\$	Intervita US\$	SCI US\$	NH US\$	Plan-CO US\$	Plan-KC US\$	Plan-SR US\$	CRF US\$	Total US\$	Total US\$
Income										
Fund received from donors	122,378	128,818	55,424	64,834	80,875	98,615	123,872	27,419	702,235	588,338
Interest and other income	166	-	-	173	-	-	-	106	445	171
	<u>122,544</u>	<u>128,818</u>	<u>55,424</u>	<u>65,007</u>	<u>80,875</u>	<u>98,615</u>	<u>123,872</u>	<u>27,525</u>	<u>702,680</u>	<u>588,509</u>
Expenditure –by projects										
Mainstreaming Child Rights in Schools	-	-	-	-	-	97,812	123,577	1,160	222,549	213,860
Strengthening Children’s Voices in Promoting Safe Schools	-	-	-	-	79,739	-	-	-	79,739	107,686
Promoting Child Friendly Learning Environment for Quality Education	-	149,169	-	-	-	-	-	583	149,752	147,677
Empowering Child & Youth Led Groups for Meaningful Child Participation in Child Rights Promoting and Monitoring	-	-	55,931	-	-	-	-	859	56,790	50,039
Child Rights Foundation Contribution	-	-	-	-	-	-	-	2,651	2,651	30,466
Preventing Trafficking and Sexual Exploitation of Children and Corporal Punishment in Schools	-	-	-	-	-	-	-	-	-	26,194
Child Sponsorship Program	-	-	-	28,896	-	-	-	-	28,896	19,051
Mainstreaming Child Rights in Teacher Training Colleges	-	-	-	-	-	-	-	-	-	14,924
Promoting Child Friendly and Healthy Learning Environment	-	-	-	42,193	-	-	-	2	42,195	12,586

Child Rights Foundation

Appendix A

Schedule of income and expenditure by donor – (unaudited) (continued) for the year ended 31 December 2014

	2014								2013	
	ANESVAD US\$	Intervita US\$	SCI US\$	NH US\$	Plan-CO US\$	Plan-KC US\$	Plan-SR US\$	CRF US\$	Total US\$	Total US\$
Expenditure –by projects (continued)										
Association of Young Artist Building Cambodia’s Future Cultural Industries	-	-	-	-	-	-	-	-	-	3,000
Information Education Communication Material Development for Strengthening Children’s Voices in Promoting Safe Schools	-	-	-	-	-	-	-	-	-	403
Improving Hygiene and Sanitation Of Cambodia Rural Schools And Communities	129,942	-	-	-	-	-	-	1,095	131,037	-
Total	129,942	149,169	55,931	71,089	79,739	97,812	123,577	6,350	713,609	625,886
(Deficit)/excess of income over expenditure	(7,398)	(20,351)	(507)	(6,082)	1,136	803	295	21,175	(10,929)	(37,377)
Fund balance at the beginning of the year		(15,638)	60	55,450	3,135	39	50	(6,045)	37,051	91,820
Fund returned to donors		-	-	-	(3,135)	(39)	(50)	-	(3,224)	(17,392)
Fund balance at the end of the year	(7,398)	(35,989)	(447)	49,368	1,136	803	295	15,130	22,898	37,051

Child Rights Foundation

Appendix A

Schedule of income and expenditure by donor – (unaudited) (continued) for the year ended 31 December 2014

	2014								2013	
	ANESVAD US\$	Intervita US\$	SCI US\$	NH US\$	Plan-CO US\$	Plan-KC US\$	Plan-SR US\$	CRF US\$	Total US\$	Total US\$
Represented by:										
Cash at banks	1,527	177	-	29,096	1,136	291	24	2,757	35,008	44,790
Advance to staff	-	-	-	1,392	-	-	-	-	1,392	1,478
Other debtors	-	293	-	33,888	-	1,012	1,126	46,261	82,580	40,117
Staff benefits	-	-	-	-	-	-	-	-	-	(6,570)
Fund held on behalf of Khmer Friendship France Hungary Orphanage Centre	-	-	-	(15,008)	-	-	-	-	(15,008)	(2,685)
Accrued professional fee	-	-	-	-	-	-	-	-	-	(1,600)
Accrual final payment to school construction	(925)	-	-	-	-	-	-	-	(925)	-
Other creditors	(8,000)	(36,459)	(447)	-	-	(500)	(855)	(33,888)	(80,149)	(38,479)
	<u>(7,398)</u>	<u>(35,989)</u>	<u>(447)</u>	<u>49,368</u>	<u>1,136</u>	<u>803</u>	<u>295</u>	<u>15,130</u>	<u>22,898</u>	<u>37,051</u>

Prepared by:



Ms. Sorin Soheat
Admin and Finance Manager

Date: 10 APR 2015

Approved by:




Mr. Vorn Koy
Executive Director

Date: 10 APR 2015