

**FRIENDS-INTERNATIONAL – SIEM REAP
OFFICE (KALIYAN MITH)**

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

Siem Reap Office (Kaliyan Mith) of Friends-International

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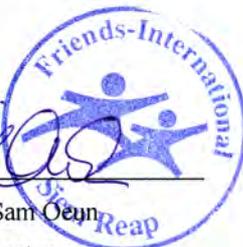
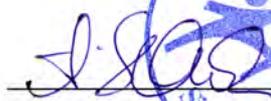
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Organisation Information

Organisation Name	Friends-International – Siem Reap Office (Kaliyan Mith) (“the Organisation”)
Organisation Document	<p>Memorandum of Understanding (“MoU”) issued by the Royal Government of Cambodia represented by the Ministry of Foreign Affairs and International Cooperation on 11 August 2005 for a period of three years ended 10 August 2008, subsequently extended for another period of nine years ending 10 August 2017.</p> <p>Memorandum of Understanding (“MoU”) issued by the Royal Government of Cambodia represented by Siem Reap Province and Friends-International on 21 March 2007 for a period of five years ended 21 March 2012, subsequently extended for another period of five years ending 21 March 2017.</p>
Main Donors	<p>Comic Relief Wise World Childhood Foundation Charities Aid Foundation Australia (CAF) Dana Asia Foundation Deutsche Bank, Singapore Aide et Action Cambodia Gisela Foundation RAJA Foundation World Vision United Nations Children’s Fund (“UNICEF”) Cambodia World Learning/USAID HAARP - Australian Agency for International Development (“AusAID”) Global Fund to Fight AIDS, Tuberculosis and Malaria (“Global Fund”) International Foundation World Education Paul Newfield Child Wise Cambodia (CWC)</p>
Board of Directors	<p>Winston Mc Colgan Wilfried Schneider Len Coster Annegret Marot Denis Marot Birgit Assmann Michael Gilmore Vivian Gee</p>
Management	<p>Sebastien Marot, Executive Director and Founder Ampor Sam Oeun, Program Director Kanchan Kapoor, International Finance Coordinator Siv Chansotheavy, Finance Manager</p>
Registered Office	House #457, Group 4, Traing Village, Slorkram commune, Siem Reap, Kingdom of Cambodia.
Principal Bankers	ANZ Royal Bank (Cambodia) Ltd ACLEDA Bank Plc.
Auditors	KPMG Cambodia Ltd

Statement by the management

I, the undersigned, on behalf of management of Siem Reap Office (Kaliyan Mith) of Friends-International (“FI-SRP”) do hereby state that, in my opinion, the accompanying financial statements which comprise the statement of financial position as at 31 December 2014 and the statement of income and expenditure for the year then ended as set out on pages 5 to 15 are prepared, in all material respects, in accordance with the basis of preparation and the accounting policies described in Note 2 to the financial statements.



Ms. Ampor Sam Oeun
Program Director

Siem Reap, Kingdom of Cambodia

Date: 5 MAY 2015



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REPORT OF THE INDEPENDENT AUDITORS

To the Donors and Board of Directors

Scope

We have audited the accompanying financial statements of Siem Reap Office (Kaliyan Mith) of Friends-International (“FI-SRP”) 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 5 to 15. The financial statements have been prepared by the management of the FI-SRP based on the basis of preparation and the accounting policies described in 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 preparation 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 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.

Opinion

In our opinion, the financial statements of Siem Reap Office (Kaliyan Mith) of Friends-International for the year ended 31 December 2014 are prepared, in all material respects, in accordance with the basis of preparation and the accounting policies 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 preparation and the accounting policies adopted by the FI-SRP. The financial statements are prepared for the information and use of the management and donors of the FI-SRP. 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 FI-SRP and should not be distributed to or used by any other parties.

Other matter

We draw attention to the fact described in Note 3 to the financial statements that the financial statements for the whole organisation of Friends-International for the year ended 31 December 2013 were audited with an unmodified opinion expressed on those financial statements on 21 April 2014. However, the separate financial statements of the Siem Reap Office (Kaliyan Mith) of Friends-International (“FI-SRP”) as at and for the year ended 31 December 2013 and any of the related notes were not audited and accordingly, we do not express an opinion on them.

For **KPMG Cambodia Ltd**

Nge Huy
Audit Partner

Phnom Penh, Kingdom of Cambodia

5 May 2015

Siem Reap Office (Kaliyan Mith) of Friends-International

Statement of financial position as at 31 December 2014

	Note	2014 US\$	2013 US\$ (Note 3)
Assets			
Cash and bank balances	4	214,673	150,219
Cash advances		3,481	1,756
Receivables – Funding		383	9,105
Other receivables		4,505	1,359
Deposits		16,730	16,730
Loans to staff		730	685
Inventories	5	24,464	-
		<u>264,966</u>	<u>179,854</u>
Liabilities			
Program loan payables	6	110,000	-
Salary tax payables		827	595
Health Child Fund		1,527	-
Other payables		7,715	4,838
		<u>120,069</u>	<u>5,433</u>
Net assets		<u>144,897</u>	<u>174,421</u>
Fund balance at end of year		<u>144,897</u>	<u>174,421</u>

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

Siem Reap Office (Kaliyan Mith) of Friends-International

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

	Note	2014 US\$	2013 US\$ (Note 3)
Income			
Donor funding	7	657,681	679,023
Private donations	8	57,609	98,417
Sales revenue	9	379,773	235,926
		<hr/>	<hr/>
		1,095,063	1,013,366
		<hr/>	<hr/>
Expenditure			
Personnel	10	485,109	370,437
Direct costs	11	182,400	129,616
Equipment/Assets	12	17,163	17,826
Indirect costs	13	193,606	195,724
Capacity building, monitoring and evaluation	14	10,842	7,414
Coordination, management monitoring		538	-
Other business costs	15	207,043	169,874
Headquarter support costs	16	27,886	31,089
		<hr/>	<hr/>
		1,124,587	921,980
		<hr/>	<hr/>
(Deficit)/surplus of income over expenditure		(29,524)	91,386
Fund balance at beginning of year		174,421	83,035
		<hr/>	<hr/>
Fund balance at end of year		144,897	174,421
		<hr/> <hr/>	<hr/> <hr/>

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

Siem Reap Office (Kaliyan Mith) of Friends-International

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

These notes form an integral part of, and should be read in conjunction with, the accompanying financial statements.

1. Background and activities

Since 1994, Friends-International has been running projects worldwide for and with marginalised children and youths, attempting to reintegrate these children and youths into their society. Friends-International works with marginalised children in a developmental and sustainable perspective in accordance with United Nations Convention of the Rights of the Child (“UN-CRC”).

On 1 August 1994, Sebastien Marot started a project called Mith Samlanh (“Friends” in English) with the objectives of helping street children. Friends-International supported the development of this organisation and its localisation.

On 11 August 2005, Friends-International (“the Organisation”) signed a Memorandum of Understanding (“MoU”) with the Royal Government of Cambodia represented by the Ministry of Foreign Affairs and International Cooperation to open its office in Cambodia, to conduct its humanitarian activities and to implement its approved projects within the law and regulations of the Kingdom of Cambodia and in accordance with the provision of the MoU. The MoU is valid for a period of three years ended 10 August 2008 and subsequently extended for another period of nine years ending 10 August 2017.

Siem Reap Office (Kaliyan Mith) of Friends-International (“FI-SRP” or “the Office”) was established under the Memorandum of Understanding (“MoU”) issued by the Royal Government of Cambodia represented by Siem Reap Province and Friends-International on 21 March 2007 for a period of five years ended 21 March 2012, subsequently extended for another period of five years ending 21 March 2017.

As at 31 December 2014, the FI-SRP had 128 personnel (2013: 105 personnel).

2. Basis of preparation and summary of significant accounting policies

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

(a) Basis of preparation

The financial statements, which are expressed in United States Dollars (“US\$”), have been prepared in accordance with a modified cash receipts and disbursements basis of accounting. This is a basis of accounting that is designed to meet the requirements of the FI-SRP; it is not designed to produce financial statements that are compatible with International Financial Reporting Standards.

Siem Reap Office (Kaliyan Mith) of Friends-International

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

2. Basis of preparation and summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

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 following treatments:

- Cash advances which is initially recognised as receivables in the statement of financial position and only recognised as expenditure when they have been liquidated by supporting invoices;
- Deposits with suppliers, other receivables and loans to staff are recorded as receivables in the statement of financial position until settled.
- Salary tax payable and other payables are recorded in the statement of financial position until settled.
- Health Child Fund is recorded in the statement of financial position until settled when they have been liquidated by supporting invoices according to policy of Health Child Fund.

(b) Non-expendable equipment

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

(b) Inventories

On 31 December 2014, the FI-SRP changed its accounting policy by recognising inventories when they are purchased and recorded as cost of goods sold when they are sold while last year's inventories were charged to cost of goods sold upon purchase. The FI-SRP believes that recognition of inventories provides better management control and information of inventories. This change in accounting policy is applied prospectively.

The inventory is recorded in statement of financial position at cost. The cost is calculated using a First-In, First-Out basis, and includes the original purchase cost and other costs incurred in bringing the inventories to their present location and condition.

Siem Reap Office (Kaliyan Mith) of Friends-International

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

2. Basis of preparation and summary of significant accounting policies (continued)

(d) Foreign currency translation

The FI-SRP executes transactions primarily in United States Dollars (“US\$”) and maintains its accounting records in US\$. Transactions in currencies other than US\$ are converted into US\$ at the rate of exchange prevailing on the transaction dates. Monetary assets and liabilities denominated in currencies other than US\$ are translated into US\$ at the open market rates of exchange ruling at the year-end date. Exchange differences are recognised in the statement of income and expenditure.

3. Comparative figures

The comparative figures represent the separate financial statements of the Siem Reap Office (Kaliyan Mith) of Friends-International (“FI-SRP”) as at and for the year ended 31 December 2013. The financial statements of Friends-International (“the Organisation”) taken as a whole as at and for the year ended 31 December 2013 were audited with an unmodified opinion issued on 21 April 2014. However, the separate financial statements FI-SRP as at and for the year ended 31 December 2013 were not audited.

4. Cash and bank balances

	2014 US\$	2013 US\$ (Note 3)
Cash at banks	201,002	139,585
Cash on hand	13,671	10,634
	<u>214,673</u>	<u>150,219</u>

5. Inventories

	2014 US\$	2013 US\$ (Note 3)
Home-based products	21,766	-
Spiders Cookbook	1,125	-
Friends Cookbook	805	-
Honeybees Cookbook	768	-
	<u>24,464</u>	<u>-</u>

Siem Reap Office (Kaliyan Mith) of Friends-International

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

6. Program loan payables

This represents loan borrowed from Phnom Penh Headquarters of Friends-International (“FI-HQ”) to support its social business operation, mainly Marum restaurant located in Siem Reap Province. The loan is interest free, unsecured and will be repaid on monthly instalment amount of US\$9,166.67 from January 2015 to December 2015.

7. Donor funding

	2014 US\$	2013 US\$ (Note 3)
Comic Relief	62,772	-
Wise	50,000	69,967
World Childhood Foundation	55,561	50,203
Charities Aid Foundation Australia (CAF)	49,001	-
Dana Asia Foundation	45,475	45,480
Deutsche Bank, Singapore	28,222	28,920
Aide et Action Cambodia	25,085	-
Gisela Foundation	20,000	30,000
RAJA Foundation	20,492	-
World Vision	10,350	30,619
Give2Asia	-	135,373
ACCOR	-	33,084
Tan Chin Tuan Foundation	-	20,000
Funds received from donor through Mith Samlanh:		
AusAID	28,945	30,612
Funds received from donors through Phnom Penh Headquarters:		
UNICEF Cambodia	108,432	131,426
USAID	106,681	55,332
Global Fund	20,217	17,472
International Foundation	15,000	-
World Education	6,710	-
Paul Newfield	4,511	-
Child Wise Cambodia (CWC)	227	535
	<u>657,681</u>	<u>679,023</u>

8. Private donations

This represents donations from individuals, companies, organisations or institutes which are not covered by specific grant agreements.

Siem Reap Office (Kaliyan Mith) of Friends-International

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

9. Sales revenue

	Note	2014 US\$	2013 US\$ (Note 3)
Marum restaurant	(i)	243,266	144,498
Friends 'N' Stuff	(ii)	80,404	59,759
Friends 'N' Stuff – Marum restaurant	(iii)	49,186	30,646
Vocational Training Centre	(iv)	6,917	1,023
		<u>379,773</u>	<u>235,926</u>

(i) Marum Restaurant

Marum Restaurant was established in September 2012, as part of the Vocational Training program for hospitality students under the TREE Alliance (Training Restaurants for Employment & Entrepreneurship) franchise. The restaurant allows Cooking Level 1 graduates to move to a real-life restaurant environment where they gain hands-on experience in cooking for and serving customers, before they can graduate and be placed in employment.

(ii) Friends 'N' Stuff

Home-Based production project in Siem-Reap started in 2007; the project is an income generating initiative which creates economic opportunities for vulnerable communities. Home-Based production provides market linked skills training and subsequent employment opportunities to parents of vulnerable children as a means of reducing incidences of child labor and ensuring children receive an education. Products hand-crafted by the parents are purchased on a weekly basis and sold in an outlet located in the Siem Reap Art Centre called Friends 'N' Stuff; the shop was opened in the first quarter of 2008.

(iii) Friends 'N' Stuff – Marum Restaurant

Friends 'N' Stuff – Marum was opened the same time as the Marum Restaurant in September 2012. This is the second retail outlet in Siem Reap selling Home-Based Products, Cookbooks and other Marum memorabilia.

Siem Reap Office (Kaliyan Mith) of Friends-International

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

9. Sales revenue (continued)

(iv) Vocational Training Centre

In February 2008, Friends-International started providing young people in Siem Reap province with vocational training in cooking, sewing and hair cutting. Welding and mechanics training workshops were added in June 2008. The skills provided are responding to the needs of children and youths who are first met through outreach services and access through the Kaliyan Mith Drop In Centre. Youths are also provided with temporary accommodation when needed. At the end of their training, they are supported to find gainful employment and their situation is followed up for a minimum of 6 months until it is stabilised. As the training centre is developing, business activity is being developed in order to increase the sustainability of the project and to ensure that skills taught are in line with the reality of the market.

10. Personnel

	2014 US\$	2013 US\$ (Note 3)
National staff	395,446	307,912
International staff	63,485	37,027
Health insurance	15,120	10,714
Stipends	5,775	5,794
Overtime	4,278	1,584
Consultancies/ professional fees	560	6,988
Recruitment costs	445	418
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	485,109	370,437
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Siem Reap Office (Kaliyan Mith) of Friends-International

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

11. Direct costs

	2014 US\$	2013 US\$ (Note 3)
Food and drink for beneficiaries	58,291	51,220
Foster care families	21,178	5,961
School reintegration support	19,677	9,856
Placement support	17,095	9,196
Hygiene costs	12,057	9,708
Family and school support	8,556	6,112
Vocational training materials	8,220	8,961
Medical costs	6,926	6,522
ChildSafe materials	5,385	4,193
Family income generation support	4,206	3,636
Centre supplies	4,111	2,096
Family reintegration travel	3,414	3,820
Recreational activity support	3,235	2,361
IEC materials	2,730	196
Clothing for beneficiaries	2,700	2,267
Educational materials	2,595	2,559
Staff uniforms	952	40
Outreach materials	816	767
General activity costs	256	145
	<u>182,400</u>	<u>129,616</u>

12. Equipment/Assets

	2014 US\$	2013 US\$ (Note 3)
Furniture and fittings	7,880	2,717
IT and computers	3,567	3,212
Vehicles	2,900	2,315
Inventories	2,606	5,678
Vocational training equipment	210	3,504
Intangible assets	-	400
	<u>17,163</u>	<u>17,826</u>

Siem Reap Office (Kaliyan Mith) of Friends-International

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

13. Indirect costs

	2014 US\$	2013 US\$ (Note 3)
Rent	58,265	57,355
Transport and gasoline	57,383	50,344
Utilities	23,277	20,265
Maintenances and renovations	22,766	35,139
Office supplies	8,015	6,136
Communications	6,010	5,277
Advertising and marketing	5,957	8,836
Vehicle and building insurance	4,413	4,124
Audit fees	2,179	2,051
Bank charges	1,973	1,257
Donor, staff and authority relations	1,763	2,027
Postage and shipping	340	308
Printing and photocopying	171	196
Subscriptions	150	520
Other expenses	944	1,889
	<u>193,606</u>	<u>195,724</u>

14. Capacity building, monitoring and evaluation

	2014 US\$	2013 US\$ (Note 3)
Research/Assessments	6,558	2,959
National travel	2,764	2,601
External staff training	1,436	1,636
Internal training	84	218
	<u>10,842</u>	<u>7,414</u>

Siem Reap Office (Kaliyan Mith) of Friends-International

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

15. Other business costs

	2014 US\$	2013 US\$ (Note 3)
Cost of sales	138,268	121,247
Outlet supplies	29,842	21,997
Franchise fees	24,386	14,672
Staff food costs	12,088	8,126
Business uniforms	1,658	1,617
Sample materials	801	1,645
Packaging cost	-	570
	<u>207,043</u>	<u>169,874</u>

16. Headquarter support costs

This represents administration fee charged by Phnom Penh Headquarters for its assistance service for management at FI-SRP to prepare the proposal for funding request. The charge ranged from 7% to 10% of approved budget.

Siem Reap Office (Kaliyan Mith) of Friends-International

Annex I – Schedule of expenditure for United States Agency International Development (“USAID”)/World Learning/Siem Reap Office (Kaliyan Mith) of Friends-International (Unaudited)

For the year ended 31 December 2014

For the year ended 31 December 2014, Friends-International Cambodia as sub-grantee under the USAID/World Learning/Friends-International SPANS-031 contract, incurred the following expenditure.

Budget Line Item	For the year ended 31 December 2014 US\$ (Unaudited)
Personnel costs	43,598
Fringe benefits	3,525
Travel & transportation	9,881
Other direct costs	4,196
Program activities	46,432
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	107,632
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Siem Reap Office (Kaliyan Mith) of Friends-International

Annex II – Schedule of income and expenditure by donors (Unaudited)

For the year ended 31 December 2014

Description	Fund balance as at 1 January 2014	Income	Expenses	Transfer	Write Off	Fund balance as at 31 December 2014
Friends N Stuff KMSR	3,970	30,520	25,178	(2,195)	-	7,117
Friends N Stuff Art Center	1,172	46,968	27,124	(1,381)	-	19,635
Friends n Stuff Marum	(420)	49,186	27,042	(6,344)	-	15,380
Sewing Workshop	-	2,917	6,476	6,344	-	2,785
Marum Restaurant	(50,263)	243,267	290,526	(575)	-	(98,097)
Phka Kravan	-	4,999	713	-	-	4,286
Mechanics	-	1,910	711	3,391	-	4,590
Vocational Training Business	1,437	8	-	940	-	2,385
AusAID-2	-	28,945	17,700	(360)	(195)	11,080
Dana Asia (2014/2015)	-	45,475	15,031	(135)	-	30,309
Give2Asia (Hair, Beauty, Barber Vocational Training)	65,864	-	50,713	(778)	-	14,373
UNICEF (3PC) 2014-2015	-	31,026	15,876	(195)	(4,548)	19,503
USAID/ Family+ year 2	(1,648)	106,679	107,194	(437)	-	(2,600)
AMADEUS	-	4,895	1,411	-	-	3,484
Comic Relief	-	62,772	34,446	(360)	-	27,966
Christa Radermacher	182	-	-	-	-	182
Kaliyan Mith Private Funds	(214)	14,924	174	(94)	(10)	14,452
Photo Exhibition	-	3,410	1,158	-	-	2,252

Siem Reap Office (Kaliyan Mith) of Friends-International

Annex II – Schedule of income and expenditure by donors (Unaudited) (continued)

For the year ended 31 December 2014

Description	Fund balance as at 1 January 2014	Income	Expenses	Transfer	Write Off	Fund balance as at 31 December 2014
LARRIKINS Limited	715	-	-	-	-	715
Paul Newfield (Hospitality Noodle Café)	10,422	27,305	-	-	-	37,727
Teresa Orr (Moto Mechanic Vocational Training)	44,461	-	42,361	(360)	-	1,740
RAJA Foundation	-	20,492	15,141	(4)	-	5,347
Deutsche Bank (Vocational Training)	-	28,222	15,105	(387)	-	12,730
Aide & Action	-	25,085	20,758	(290)	-	4,037
COSMOQUEEN	-	3,586	-	-	-	3,586
World Education	-	-	343	(59)	-	(402)
WISE Foundation 2014	6,382	50,000	55,465	(917)	-	-
UNICEF (3PC) 2014	10,755	77,405	81,659	(1,953)	4,548	-
World Childhood Foundation 2014	-	55,561	55,383	(178)	-	-
Global Fund 2014	-	20,217	19,762	(120)	-	335
Justin Seow	-	8,000	8,000	-	-	-
Charities Aid Foundation Australia (CAF)	-	49,001	48,549	(452)	-	-
International Foundation	-	15,000	14,843	(157)	-	-
World Education	(275)	6,710	6,388	(47)	-	-
AusAID	12,930	-	12,735	-	195	-
Gisela Foundation VT	-	20,000	19,868	(132)	-	-

Siem Reap Office (Kaliyan Mith) of Friends-International

Annex II – Schedule of income and expenditure by donors (Unaudited) (continued)

For the year ended 31 December 2014

Description	Fund balance as at 1 January 2014	Income	Expenses	Transfer	Write Off	Fund balance as at 31 December 2014
Evert en Gisela Boudewijn Stichting (2013)	16,556	-	16,038	(518)	-	-
Dana Asia (2013/2014)	32,374	-	30,403	(1,971)	-	-
ChildWise Cambodia	(108)	228	120	-	-	-
Tan Chin Tuan Foundation (Education)	5,837	-	5,807	(30)	-	-
Tan Chin Tuan Foundation (Vocational Training)	5,113	-	4,867	(246)	-	-
Paul Newfield (All Vocational Trainings)	1,249	-	1,249	-	-	-
FI HQ Loan	10	-	-	-	10	-
Deutsche Bank (Anlong Pi)	2,028	-	2,028	-	-	-
Deutsche Bank (Vocational Training)	1,089	-	1,089	-	-	-
World Vision Cambodia	4,951	10,350	15,301	-	-	-
Give2Asia (All Vocational Trainings)	9,852	-	9,852	-	-	-
KM Business Reserves	(10,000)	-	-	10,000	-	-
	174,421	1,095,063	1,124,587	-	-	144,897