

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

**Financial Statements  
for the year ended 31 December 2015  
and  
Report of the Independent Auditors**

# **Siem Reap Office (Kaliyan Mith) of Friends-International**

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\* The Annexes do not form part of the audited financial statements, they are unaudited and provided for information purpose only.

## Organisation Information

**Organisation Name** Friends-International – Siem Reap Office (Kaliyan Mith) (“the Organisation”)

**Organisation Document** 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.

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.

### Main Donors

Comic Relief  
World Childhood Foundation  
Aide et Action Cambodia  
Give2Asia  
Terre des Hommes Netherlands/FI  
Friends Deutschland  
Victoria Hwang/Direct Connect Services  
CLSA Chairman’s Trust  
Fondation de l’Orangerie  
Gisela Foundation  
Australian Agency for International Development (“AusAID”)  
United Nations Children’s Fund (“UNICEF”) Cambodia  
USAID

### Board of Directors

Wilfried Schneider  
Leonard Coster  
Denis Marot  
Birgit Aßmann  
Michael Gilmore  
Vivian Gee  
Winston Mc Colgan (resigned on 15<sup>th</sup> March 2015)

### Management

Sebastien Marot, Executive Director and Founder  
Ampor Sam Oeun, Program Director  
Kanchan Kapoor, Head of Finance, Human Resources and Grants  
(changed position and title on 1 August 2015)  
Chhom Makara, Finance Manager (appointed on 1 December 2015)  
Siv Chansotheavy, Finance Manager (resigned on 30 November 2015)

### 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

We, the undersigned, on behalf of the management of Siem Reap Office (Kaliyan Mith) of Friends-International (“FI-SRP”) do hereby state that, in my opinion, the financial statements which comprise the statement of financial position as at 31 December 2015 and the statement of income and expenditure for the year then ended as set out on pages 5 to 16 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: 25 APR 16



KPMG Cambodia Ltd  
4th floor, Delano Center  
No. 144, Street 169  
Sangkat Veal Vong  
Khan 7 Makara, Phnom Penh  
Kingdom of Cambodia

Telephone +855 (23) 216 899  
Fax +855 (23) 217 279  
Internet www.kpmg.com.kh

## **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 2015 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 16. 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 2015 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 describe 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.

## Emphasis of matter

Without modifying our opinion, we draw attention to Note 16 to the financial statements which describes that Siem Reap Office (Kaliyan Mith) has restated the corresponding figures as at 31 December 2014 and 1 January 2015 to reflect changes of the accounting policies. Note 16 to the financial statements include details of changes of the accounting policies and the reasons thereof.

For KPMG Cambodia Ltd



Nge Huy  
*Partner*

Phnom Penh, Kingdom of Cambodia

25 April 2016

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Statement of financial position As at 31 December 2015

	Note	2015 US\$	2014 US\$ (Restated)
<b>Assets</b>			
Cash and bank balances	3	91,229	214,673
Cash advances		1,290	3,481
Receivables – Funding		25,342	383
Other receivables		6,720	4,505
Deposits		16,310	16,730
Loans to staff		2,050	730
		<u>142,941</u>	<u>240,502</u>
<b>Liabilities</b>			
Program loan payables	4	73,333	110,000
Salary tax payables		636	827
Withholding Tax payables		150	-
Health Child Fund		-	1,527
Other payables		13,157	7,715
		<u>87,276</u>	<u>120,069</u>
<b>Net assets</b>		<u>55,665</u>	<u>120,433</u>
<b>Fund balance at end of year</b>		<u>55,665</u>	<u>120,433</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 2015

	Note	2015 US\$	2014 US\$ (Restated)
<b>Income</b>			
Donor funding	5	574,043	657,681
Sales revenue	6	487,980	379,773
Internal grants	7	91,779	-
Private donations	8	8,270	57,609
Consultancy income		5,760	-
Other income		2,189	-
		<u>1,170,021</u>	<u>1,095,063</u>
<b>Expenditure</b>			
Personnel costs	9	540,460	485,109
Direct costs	10	157,214	182,400
Equipment/Assets	11	9,782	17,163
Indirect costs	12	183,123	193,606
Capacity building, monitoring and evaluation	13	1,870	10,842
Coordination, management monitoring		501	538
Other business costs	14	322,021	231,507
Headquarter support costs	15	19,818	27,886
		<u>1,234,789</u>	<u>1,149,051</u>
Deficit of income over expenditure		(64,768)	(53,988)
Fund balance at beginning of year		120,433	174,421
<b>Fund balance at end of year</b>		<u><u>55,665</u></u>	<u><u>120,433</u></u>

*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 2015**

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 period of five years ended on 21 March 2012. Subsequently the MoU was extended for another period of five years ending on 21 March 2017.

As at 31 December 2015, the FI-SRP had 134 personnel (2014: 128 personnel).

### **2. Summary of significant accounting policies**

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

# **Siem Reap Office (Kaliyan Mith) of Friends-International**

## **Notes to the financial statements (continued) for the year ended 31 December 2015**

### **2. Summary of significant accounting policies (continued)**

#### **(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.

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.

#### **(c) 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.

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Notes to the financial statements (continued) for the year ended 31 December 2015

#### 2. Summary of significant accounting policies (continued)

##### (d) Changes in accounting policies

###### *Accounting for inventory*

During the year, the Organisation changed its accounting policies by charging costs of inventories to costs of goods sold upon purchases while last year inventories were recognised in the statement of financial position when they were purchased and only recorded as costs of goods sold when they were used/sold. This change in accounting policies is applied retrospectively to the corresponding figures as at 31 December 2014 and 1 January 2015.

#### 3. Cash and bank balances

	2015 US\$	2014 US\$
Cash at banks	78,823	201,002
Cash on hand	12,406	13,671
	<u>91,229</u>	<u>214,673</u>

#### 4. 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 is repayable on monthly instalment of US\$9,166.67 effective from 1 January 2015. During the year the total amounts of US\$36,667 equivalent to 4 instalments were repaid and the remaining amounts have been agreed by Phnom Penh Head Quarters to be repaid in the following years.

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Notes to the financial statements (continued) for the year ended 31 December 2015

#### 5. Donor funding

	2015 US\$	2014 US\$
CLSA Chairman's Trust	80,000	-
World Childhood Foundation	47,680	55,561
Comic Relief	45,842	62,772
Victoria Hwang/ Direct Connect Services	37,252	-
Aide et Action Cambodia	29,876	25,085
Friends Deutschland	27,000	-
Gisela Foundation	20,000	20,000
Swiss Philanthropy Foundation	-	50,000
Charities Aid Foundation Australia (CAF)	-	49,001
Dana Asia Foundation	-	45,475
Deutsche Bank, Singapore	-	28,222
Fondation RAJA	-	20,492
World Vision Cambodia	-	10,350
AusAID (Mith Samlanh)	24,632	28,945
Funds received from donors through Phnom Penh Headquarters:		
UNICEF Cambodia	130,366	108,432
USAID	56,607	106,681
Give2Asia	30,000	-
Friends Deutschland	23,571	-
Fondation de l'Orangerie	13,481	-
Terre des Hommes Netherlands/FI	6,743	-
World Education	1,328	6,710
Global Fund	(335)	20,217
International Foundation	-	15,000
Paul Newfield	-	4,511
Child Wise Cambodia (CWC)	-	227
	<u>574,043</u>	<u>657,681</u>

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Notes to the financial statements (continued) for the year ended 31 December 2015

#### 6. Sales revenue

	Note	2015 US\$	2014 US\$
Marum restaurant	(i)	362,666	243,266
Friends 'N' Stuff	(ii)	41,589	80,404
Friends 'N' Stuff – Marum	(iii)	63,562	49,186
Vocational Training Centre	(iv)	20,163	6,917
		<hr/>	<hr/>
		487,980	379,773
		<hr/>	<hr/>

##### (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

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 2015

### 6. 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.

### 7. Private donations

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

### 8. Internal Grants

This represents funds received from Phnom Penh Headquarter.

### 9. Personnel costs

	2015 US\$	2014 US\$
National staff	445,663	395,446
International staff	67,427	63,485
Health insurance	17,697	15,120
Stipends	4,160	5,775
Overtime	4,842	4,278
Consultancies/ professional fees	185	560
Recruitment costs	486	445
	<hr/>	<hr/>
	540,460	485,109
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## Siem Reap Office (Kaliyan Mith) of Friends-International

### Notes to the financial statements (continued) for the year ended 31 December 2015

#### 10. Direct costs

	2015 US\$	2014 US\$
Food and drink for beneficiaries	52,481	58,291
Foster care families	23,831	21,178
Placement support	22,056	17,095
School reintegration support	12,033	19,677
Hygiene costs	7,374	12,057
ChildSafe materials	6,821	5,385
Medical costs	5,582	6,926
Family and school support	5,181	8,556
Vocational training materials	4,629	8,220
Family reintegration travel	4,044	3,414
Family income generation support	3,790	4,206
Staff uniforms	2,560	952
Recreational activity support	2,034	3,235
Educational materials	1,532	2,595
Centre supplies	1,247	4,111
Clothing for beneficiaries	1,139	2,700
Outreach materials	314	816
IEC materials	258	2,730
General activity costs	185	256
Harm Reduction Materials	123	-
	<u>157,214</u>	<u>182,400</u>

#### 11. Equipment/Assets

	2015 US\$	2014 US\$
Furniture and fittings	1,404	7,880
IT and computers	2,554	3,567
Vehicles	1,080	2,900
Inventories	1,370	2,606
Vocational training equipment	3,374	210
	<u>9,782</u>	<u>17,163</u>

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Notes to the financial statements (continued) for the year ended 31 December 2015

#### 12. Indirect costs

	2015 US\$	2014 US\$
Rent	55,633	58,265
Transport and gasoline	48,469	57,383
Utilities	25,485	23,277
Maintenances and renovations	14,178	22,766
Audit fees	9,689	2,179
Communications	6,403	6,010
Office supplies	6,268	8,015
Advertising and marketing	5,115	5,957
Vehicle and building insurance	4,418	4,413
Donor, staff and authority relations	3,090	1,763
Bank charges	2,713	1,973
Printing and photocopying	262	171
Postage and shipping	134	340
Subscriptions	150	150
Other expenses	1,116	944
	<u>183,123</u>	<u>193,606</u>

#### 13. Capacity building, monitoring and evaluation

	2015 US\$	2014 US\$
National travel	537	2,764
External staff training	472	1,436
Internal training	389	84
International Travel	355	-
Research/assessments	117	6,558
	<u>1,870</u>	<u>10,842</u>

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Notes to the financial statements (continued) for the year ended 31 December 2015

#### 14. Other business costs

	2015 US\$	2014 US\$ (Restated)
Cost of sales	229,621	162,732
Outlet supplies	32,855	29,842
Franchise fees	36,267	24,386
Staff food costs	20,969	12,088
Business uniforms	1,704	1,658
Sample materials	605	801
	<u>322,021</u>	<u>231,507</u>

#### 15. Headquarter support costs

This represents Headquarter Support fee charged by Phnom Penh Headquarters for its technical advisory and core management service for management at FI-SRP. The charge ranged from 7% to 10% of approved budget.

Notes to the financial statements (continued)  
for the year ended 31 December 2015

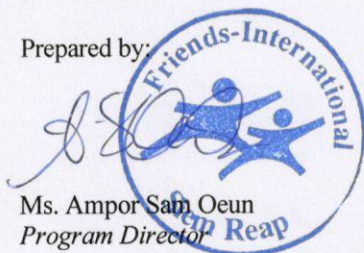
16. Restatements of prior year financial statements

During the year, the Organisation changed its accounting policies by charging costs of inventories to business costs upon purchases while last year inventories were recognised in the statement of financial position when they were purchased and only recorded as business costs when they were used/sold. This change in accounting policies is applied retrospectively to the corresponding figures as at 31 December 2014 and 1 January 2015.

A summary of the line items affected by the restatement of 2014 financial statements are as follows:

	2014	
	As restated US\$	As previously reported US\$
<b>Statement of financial position</b>		
<b>Assets</b>		
Inventories	-	24,464
Total assets	240,502	264,966
Net assets	120,433	144,897
Fund balance at end of year	120,433	144,897
<b>Statement of income and expenditure</b>		
<b>Expenditure</b>		
Business costs	231,507	207,043
Total expenditure	1,149,051	1,124,587
Excess of income over expenditure	(53,988)	(29,524)
Fund balance at end of year	120,433	144,897

Prepared by:



Ms. Ampor Sam Oeun  
Program Director

Date: 25 Apr 16

## **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 2015**

For the year ended 31 December 2015, Friends-International Cambodia as sub-grantee under the USAID/World Learning/Friends-International SPANS-031 contract, incurred the following expenditure.

	Year ended 31 December 2015 US\$ (Unaudited)
Budget Line Item	
Personnel costs	19,934
Fringe benefits	4,933
Travel & transportation	3,971
Other direct costs	2,006
Program activities	23,163
	<hr/>
	54,007
	<hr/> <hr/>

## Siem Reap Office (Kaliyan Mith) of Friends-International

### Annex II – Schedule of income and expenditure by donors (Unaudited) for the year ended 31 December 2015

Description	Fund balance as at 1 January 2015 (Restated) US\$	Income US\$	Expenses US\$	Transfer US\$	Fund balance as at 31 December 2015 US\$
Friends N Stuff KMSR	(9,437)	42,102	88,173	4,455	(51,053)
Friends N Stuff Art Center	17,817	-	-	-	17,817
Friends n Stuff Marum	11,130	63,562	37,753	(7,910)	29,029
Sewing Workshop	3,328	9,999	10,557	10,828	13,598
Marum Restaurant	(98,097)	363,656	384,438	(485)	(119,364)
Phka Kravan	4,286	4,798	1,959	-	7,125
Mechanics	4,589	6,070	5,857	5,277	10,079
Fossil Foundation	-	-	12,064	(111)	(12,175)
Friends Deutschland	-	23,571	6,954	(88)	16,529
DFAT/DAP (AusAid)	-	24,632	16,475	(306)	7,851
Victoria Hwang/Direct Connect Services	-	37,252	48,861	(140)	(11,749)
UNICEF Cambodia	-	118,286	85,378	(494)	32,414
Comic Relief	27,966	45,842	58,356	(165)	15,287
Kaliyan Mith Reserves	14,452	10,170	829	(16,620)	7,173
Childsafe Reserves	2,252	377	748	-	1,881
Paul Newfield	37,728	-	-	-	37,728
Terre des Hommes Netherlands/FI	-	6,743	4,090	(256)	2,397
CLSA Chairman's Trust	-	80,000	27,153	(190)	52,657
Internal Funding	-	41,322	59,493	10,331	(7,840)
Health Child Fund	-	4,354	(1,927)	-	6,281
Give2Asia	-	30,000	29,889	(111)	-
USAID/ World Learning/ FI	(2,600)	56,606	53,773	(233)	-
World Childhood Foundation	-	47,680	47,353	(327)	-



## 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 2015

Description	Fund balance as at 1 January 2015 (Restated) US\$	Income US\$	Expenses US\$	Transfer US\$	Fund balance as at 31 December 2015 US\$
Christa Radermacher	182	-	182	-	-
Aide & Action	4,037	29,876	33,088	(825)	-
Kamille Muller	-	450	-	(450)	-
Fondation de l'Orangerie	-	13,481	13,170	(311)	-
Friends Deutschland	-	27,000	26,667	(333)	-
Gisela Foundation	-	20,000	19,448	(552)	-
Deutsche Bank	12,730	-	12,637	(93)	-
Amadeus Asia	3,484	-	3,484	-	-
GFATM / FI	334	(334)	-	-	-
Teresa Orr	1,740	-	1,740	-	-
Dorette	-	162	162	-	-
Kerri & Grame Jolly	-	350	350	-	-
Internal Funding	-	48,607	48,607	-	-
UNICEF Cambodia	19,503	12,079	31,324	(258)	-
Cosmoqueen	3,586	-	3,586	-	-
World Education	(402)	1,328	926	-	-
Fondation RAJA	5,347	-	5,303	(44)	-
LARRIKINS Limited	715	-	715	-	-
DFAT/ DAP	11,081	-	10,889	(192)	-
Give2Asia	14,373	-	14,032	(341)	-
Dana Asia Foundation	30,309	-	30,253	(56)	-
	<b>120,433</b>	<b>1,170,021</b>	<b>1,234,789</b>	<b>-</b>	<b>55,665</b>