

**CHILD RIGHTS FOUNDATION**

**Financial Statements  
for the year ended 31 December 2016  
and  
Report of the Independent Auditors**

## Organisation information

<b>Operating License</b>	Registered with the Council of Ministers on 6 March 2001 and subsequently with the Ministry of Interior on 30 April 2004.
<b>Funding Agency</b>	Plan International Cambodia ("PLAN") We World ANESVAD Foundation Norway House ("NH")
<b>Executing Agency</b>	Child Rights Foundation
<b>Directors</b>	Ms. Peng Sokunthea, Chairperson Mr. Bun Sokseila, Member Ms. Tiv Tithvanna, Member Ms. Van Mary, Member Ms. Mom Thany, Member
<b>Organisation Management</b>	Mr. Vorn Koy, Executive Director Mr. Ngeng Teng, Program Coordinator – Wash and capacity Mr. Chen Tep Samol, Program Coordinator – CCA/DRR and safe school Ms. Sorin Socheat, Administrative and Finance Manager (resigned on 31 December 2016) Ms. Un Sothida, Governance Manager (appointed on 9 January 2017)
<b>Registered Office</b>	#71N, Street 402, Tumnup Teuk, Chamkamorn, Phnom Penh, Kingdom of Cambodia
<b>Principle Banker</b>	Cambodian Public Bank
<b>Auditors</b>	KPMG Cambodia Ltd

# Child Rights Foundation

## Contents

	<b>Page</b>
1. Statement by the management	1
2. Report of the independent auditors	2
3. Statement of financial position	5
4. Statement of income and expenditure	6
5. Notes to the financial statements	8
Appendix: Schedule of income and expenditure by donor (unaudited)	i

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

## Statement by the management

I, the undersigned, on behalf of the management of Child Rights Foundation ("the Organisation"), do hereby state that the accompanying financial statements which comprise the statement of financial position as at 31 December 2016 and the statement of income and expenditure for the year then ended, as set out on pages 5 to 22 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.

*Signed on behalf of the management,*



Mr. Yorn Koy  
Executive Director

Phnom Penh, Kingdom of Cambodia

3 MAY 2017



KPMG Cambodia Ltd  
4<sup>th</sup> Floor, Delano Center  
No. 144, Street 169, Sangkat Veal Vong  
Khan 7 Makara, Phnom Penh  
Kingdom of Cambodia  
+855 23 216 899 | kpmg.com.kh

## **Report of the independent auditors To the donors and management Child Rights Foundation**

### **Opinion**

We have audited the accompanying financial statements of Child Rights Foundation ("the Organisation"), which comprise the statement of financial position as of 31 December 2016, the statement of income and expenditure for the year then ended and notes, comprising significant accounting policies and other explanatory information, as set out on pages 5 to 22.

In our opinion, the accompanying financial statements 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 for Opinion**

We conducted our audit in accordance with Cambodian International Standards on Auditing (CISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Cambodia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Basis of Accounting and Restriction on Use and Distribution**

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 of and use by the Donors and management of the Organisation. As a result, the financial statements may not be suitable for another purpose. Our audit report is intended solely for the Donors and management of the Organisation and should not be used by or distributed to other parties other than the Donors of the Organisation. Our opinion is not modified in respect of this matter.



## **Other Information**

Management is responsible for the other information. The other information obtained at the date of this auditors' report is the report of the management on Appendix. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditors' report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

## **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with CISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with CISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For **KPMG Cambodia Ltd**



Lim Chew Teng  
*Partner*

Phnom Penh, Kingdom of Cambodia

3 May 2017

# Child Rights Foundation

## Statement of financial position As at 31 December 2016

	Note	2016 US\$	2015 US\$
<b>Assets</b>			
Cash at banks	3	188,426	169,102
Advance		-	828
		<u>188,426</u>	<u>169,930</u>
<b>Liabilities</b>			
Fund held on behalf of Khmer Friendship France Hungary Orphanage Centre		9,946	7,902
Provident fund and severance pay liabilities		22,290	22,915
		<u>32,236</u>	<u>30,817</u>
<b>Net assets</b>		<u>156,190</u>	<u>139,113</u>
Represented by:			
Fund balance at the end of the year		<u>156,190</u>	<u>139,113</u>

Prepared by:



Ms. Un Sothida  
Governance Manager

3 MAY 2017

Approved by:



Mr. Vorn Koy  
Executive Director

3 MAY 2017

*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 2016

	Note	2016 US\$	2015 US\$
<b>Income</b>			
Funds received from donors	5	442,058	631,505
Interest and other income		372	392
		<hr/> 442,430	<hr/> 631,897
<b>Expenditure by projects</b>			
Improving Hygiene and Sanitation of Cambodia Rural Schools and communities	6	134,523	70,563
Promoting Child Friendly Learning Environment for Quality Education (Accountability for Improved Quality and Safety in Primary Education)	7	124,980	102,432
Strengthening Children's Voices in Promoting Safe Schools	8	58,482	31,703
Promoting Child Friendly and Healthy Learning Environment	9	25,804	36,792
Child Sponsorship Program	10	24,767	26,405
Promoting Safe Schools Initiative in Cambodia	11	20,024	-
Child Rights Foundation Contribution	12	9,817	14,583
Enhanced Children's and Youth Accountability in Climate Change Adaptation	13	9,611	-
Endorsing the Draft Child Protection Policy for Schools in Cambodia	14	8,782	-
Mainstreaming Child Rights in Schools	15	-	211,113
Empowering Child & Youth-Led Groups for Meaningful Child Participation in Child Rights Promotion and Monitoring	16	-	13,575
		<hr/> 416,790	<hr/> 507,166

# Child Rights Foundation

## Statement of income and expenditure (continued) for the year ended 31 December 2016

	Note	2016 US\$	2015 US\$
<b>Excess of income over expenditure</b>		25,640	124,731
Excess of income over expenditure		25,640	124,731
Fund balance at the beginning of the year		139,113	22,898
Fund returned to donors during the year	4	(8,563)	(8,516)
Fund balance at the end of the year		156,190	139,113

Prepared by:



Ms. Un Sothida  
Governance Manager

3 MAY 2017



Approved by:



Mr. Vorn Koy  
Executive Director

3 MAY 2017

*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 2016**

### **1. Background and activities**

Child Rights Foundation (CRF) is a child-focused, not-for-profit, non-political and non-religious Cambodian non-governmental organization that works toward the full implementation of the United Nations Convention on the Rights of the Child (UNCRC) and other instruments related to children's issues 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 vision, mission and aims as followings:

Vision: A world where the children's rights are realized in all circumstances, as enshrined in the UNCRC

Mission: To empower, influence and mobilize rights holders and duty bearers to advocate, realize and monitor the implementation of the UNCRC.

In particular, CRF aims to:

- Advocate to duty bearers to be accountable for UNCRC implementation;
- Empower rights holders to meaningfully participate in age-appropriate decision-making and advocate for child rights;
- Support and partner with duty bearers and rights holders to realize child rights;
- Mobilize duty bearers to dedicate resources, commitment and efforts to realize child rights; and
- Monitor the implementation of the UNCRC in partnership with children and young people in Cambodia.

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

- Improving Hygiene and Sanitation of Cambodia Rural Schools and Communities. The objective of the project is to improve community health and life conditions of the population in 3 communes in Angsnoul district, Kandal province, Cambodia.
- Promoting Child Friendly Learning Environment for Quality Education. The objective of the Project is to improve the quality learning environment of the schools in Varin and Puok districts by strengthening the school management and enhancing community and children's participation.

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 1. Background and activities (continued)

- 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.
- Child Scholarship 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.
- Promoting Safe Schools Initiative in Cambodia. The objective of the Project is to strengthen children voice and child rights through promoting school safety and the use of the safe school guidelines and tools toward school resilient to disaster.
- Enhanced Children's and Youth's Accountability in Climate Change Adaptation. The objectives of the Project are as follows:
  - To sensitize children, youth and school and local authorities in target communities with knowledge of climate change and its negative impacts.
  - To provide children and youth in targeted communities with the knowledge and skills needed to secure sustainable, drought-adaptive livelihoods.
- Endorsing the Draft Child Protection Policy for Schools in Cambodia. The objective of the Project is to have the draft Child Protection Policy for Schools in Cambodia approved by MoEYS in order to commence the implementation process.

As at 31 December 2016 the Organisation had 22 employees (31 December 2015: 27 employees).

# **Child Rights Foundation**

## **Notes to the financial statements (continued) for the year ended 31 December 2016**

### **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 plan ("the Provident Fund") covering all eligible employees. The Provident Fund is funded from a monthly contribution which determined based on monthly salary of an employee and is contributed by the Organisation at a rate of 5%. This 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 and recognised liabilities in the statement of financial position until the amounts are settled with the employees.



# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 2. Significant accounting policies (continued)

#### (d) Severance pay

This represents provision for payments to be made to the employees upon termination of employment by the Organisation/employee, retirement or resignation. The employees who have served the Organisation for a consecutive period of two full years may submit a request for approval of the management team to release up to 50% of the savings. Such request shall be considered by the management team based on individual circumstance.

The severance pay is calculated based on the contribution from the employer at the rate of 5% of the employee's base salary for each complete month of service and pro-rata basis for service less than one year. The fund is maintained in a separate savings account at Cambodia Public Bank Plc. under the Organisation's name (same account as Provident fund). Payments made by the Organisation to the fund are charged to the statement of income and expenditure and recognised liabilities in the statement of financial position until the amounts are settled with the employees.

#### (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

	2016 US\$	2015 US\$
Savings account *	116,390	108,845
Current accounts	72,036	60,257
	<u>188,426</u>	<u>169,102</u>

\*: Included in this savings account is the fund balance of provident fund and severance pay as at 31 December 2016 amounting to US\$22,290 (31 December 2015: US\$22,915).

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 4. Fund returned to donors during the year

	2016 US\$	2015 US\$
Mainstreaming Child Rights in Schools		
Siem Reap	7,029	295
Kompong Cham	1,534	803
Empowering Child & Youth-Led		
Groups for Meaningful Child Participation in CR Promotion and Monitoring	-	6,282
Plan International Cambodia ("PLAN")		
Strengthening Children's Voices in Promoting Safe Schools – Country Office	-	1,136
	<u>8,563</u>	<u>8,516</u>

### 5. Funds received from donors

	2016 US\$	2015 US\$
ANESVAD Foundation ("ANESVAD")	159,835	115,312
We World ("Intervita Onlus Cambodia")	134,310	151,717
PLAN-Strengthening Children's Voices in Promoting Safe Schools (CO)	49,595	45,951
Norway House ("NH")	26,157	66,508
Child Rights Foundation ("CRF")	23,890	16,098
PLAN-Promoting Safe Schools Initiative in Cambodia (PSSIC)	22,054	-
PLAN-Enhance Children and Youth Accountability in Climate Change Adaptation (CCA)	17,435	-
PLAN-Endorsing the Draft Child Protection Policy for Schools in Cambodia (ECPSC)	8,782	-
Plan International Cambodia ("PLAN") Mainstreaming Child Rights in Schools	-	215,821
Save the Children ("SCI")	-	20,098
	<u>442,058</u>	<u>631,505</u>

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 6. Improving Hygiene and Sanitation of Cambodia Rural Schools and Communities

	2016			2015
	ANESVAD US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>				
Project personnel	44,450	2,482	46,932	29,983
Materials and supplies	58,751	-	58,751	27,602
Subtotal	103,201	2,482	105,683	57,585
<b>Administrative costs</b>				
Support personnel	8,479	3,196	11,675	6,427
Rental/Premise	8,376	-	8,376	3,743
Office supplies	1,391	-	1,391	190
Communication	1,484	-	1,484	1,141
Procurement and advertisement	140	-	140	150
Transportation and travel	3,219	-	3,219	264
Financial expenses	2,155	2	2,157	891
Consultancy and profession fees	398	-	398	172
Subtotal	25,642	3,198	28,840	12,978
Total	128,843	5,680	134,523	70,563

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 7. Promoting Child Friendly Learning Environment for Quality Education (Accountability for Improved Quality and Safety in Primary Education)

	2016				2015
	NH US\$	WE World US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>					
Project personnel	-	36,927	9,080	46,007	42,366
Materials and supplies	-	14,689	-	14,689	3,629
Land, building, construction	6,699	21,372	-	28,071	21,099
Monitoring and evaluation	-	2,364	-	2,364	2,881
Transportation and travel	-	13,696	-	13,696	4,099
Consultancy and profession fees	-	4,805	-	4,805	1,758
Tools and equipment	-	2,188	-	2,188	9,858
Subtotal	6,699	96,041	9,080	111,820	85,690
<b>Administrative costs</b>					
Support personnel	1,066	7,614	20	8,700	9,494
Rental/Premise	-	1,880	159	2,039	2,251
Office supplies	-	105	-	105	363
Communication	-	72	-	72	573
Transportation and travel	-	93	-	93	275
Administrative costs	-	-	-	-	3,702
Financial expenses	1	14	2	17	84
Procurement and Advertisement	-	740	-	740	-
Subtotal	1,067	10,518	181	11,766	16,742
<b>Organisational and HR Development</b>					
Capacity Building	-	1,394	-	1,394	-
<b>Total</b>	<b>7,766</b>	<b>107,953</b>	<b>9,261</b>	<b>124,980</b>	<b>102,432</b>

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 8. Strengthening Children's Voices in Promoting Safe Schools

	2016			2015
	CRF US\$	Plan-CO US\$	Total US\$	Total US\$
<b>Programme costs</b>				
Project personnel	-	21,616	21,616	18,435
Materials and supplies	-	19,572	19,572	3,457
Monitoring and evaluation	-	694	694	132
Consultancy and profession fees	-	6,025	6,025	-
Transportation and travel	-	3,173	3,173	2,881
Subtotal	-	51,080	51,080	24,905
<b>Administrative costs</b>				
Support personnel	330	4,295	4,625	4,007
Rental/Premise	-	1,200	1,200	1,561
Communication	-	380	380	-
Office supplies	-	325	325	377
Financial expenses	-	672	672	653
Subtotal	330	6,872	7,202	6,598
<b>Organisational and HR Development</b>				
Capacity building	-	200	200	200
Total	330	58,152	58,482	31,703



# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 9. Promoting Child Friendly and Healthy Learning Environment

	2016			2015
	NH US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>				
Project personnel	8,159	-	8,159	13,413
Materials and supplies	11,798	-	11,798	14,508
Monitoring and evaluation	-	-	-	2,017
Subtotal	19,957	-	19,957	29,938
<b>Administrative costs</b>				
Support personnel	3,163	-	3,163	5,213
Rental/Premise	1,822	-	1,822	598
Transportation and travel	254	-	254	465
Financial expenses	10	-	10	59
Office supplies	326	-	326	332
Communication	272	-	272	107
Other related costs	-	-	-	80
Subtotal	5,847	-	5,847	6,854
Total	25,804	-	25,804	36,792

### 10. Child Sponsorship Program

	2016 NH US\$	2015 Total US\$
<b>Programme costs</b>		
Materials and supplies	24,767	26,405

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 11. Promoting Safe Schools Initiative in Cambodia

	2016			2015
	PLAN-PSSIC US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>				
Materials and supplies	4,194	-	4,194	-
Support personnel	7,072	-	7,072	-
Land building construction	230	-	230	-
Research survey and assessment	1,589	-	1,589	-
Tool and equipment	1,941	-	1,941	-
Subtotal	15,026	-	15,026	-
<b>Administrative costs</b>				
Office supplies	195	-	195	-
Rental/Premise	1,733	-	1,733	-
Financial expense	33	-	33	-
Support personnel	1,352	1,430	2,782	-
Subtotal	3,313	1,430	4,743	-
<b>Organisational and HR Development</b>				
Capacity building	255	-	255	-
Subtotal	18,594	1,430	20,024	-

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 12. Child Rights Foundation Contribution

	2016 CRF US\$	2015 Total US\$
<b>Programme costs</b>		
Project personnel	10	4,257
Consultancy and profession fees	514	528
	<hr/> 524	<hr/> 4,785
<b>Administrative costs</b>		
Rental/Premise	539	3,679
Consultancy and profession fees	70	438
Support personnel	4,810	1,776
Procurement and advertisement	30	167
Equipment and furniture	-	52
Financial expenses	1,194	57
Office supplies	-	108
Communication	4	776
Transportation and travel	558	345
	<hr/> 7,205	<hr/> 7,398
<b>Subtotal</b>		
	<hr/> 7,205	<hr/> 7,398
<b>Organisational and HR Development</b>		
Staff motivation	954	836
Capacity building	48	117
Management and Leadership	-	32
	<hr/> 1,002	<hr/> 985
<b>Fundraising</b>		
Administrative costs	216	1,415
Consultancy and profession fees	870	-
	<hr/> 1,086	<hr/> 1,415
	<hr/> 9,817	<hr/> 14,583

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 13. Enhanced Children's and Youth Accountability in Climate Change Adaptation

	2016			2015
	PLAN-CCA US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>				
Project personnel	4,551	-	4,551	-
Materials and supplies	3,533	-	3,533	-
Research survey and assessment	428	-	428	-
Tools and equipment	640	-	640	-
Subtotal	9,152	-	9,152	-
<b>Administrative costs</b>				
Support personnel	310	2	312	-
Financial expenses	35	-	35	-
Office supplies	112	-	112	-
Subtotal	457	2	459	-
<b>Total</b>	<b>9,609</b>	<b>2</b>	<b>9,611</b>	<b>-</b>

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 14. Endorsing the Draft Child Protection Policy for Schools in Cambodia

	2016			2015
	PLAN-ECPPSC	CRF	Total	Total
	US\$	US\$	US\$	US\$
<b>Programme costs</b>				
Materials and supplies	5,899	-	5,899	-
Subtotal	5,899	-	5,899	-
<b>Administrative costs</b>				
Support personnel	1,465	-	1,465	-
Rental/Premise	1,418	-	1,418	-
Subtotal	2,883	-	2,883	-
Total	8,782	-	8,782	-



# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

### 15. Mainstreaming Child Rights in Schools

	2016				2015
	Plan-KC US\$	Plan-SR US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>					
Materials and supplies	-	-	-	-	85,089
Project personnel	-	-	-	-	58,263
Monitoring and evaluation	-	-	-	-	21,954
Consultancy and profession fees	-	-	-	-	11,826
Subtotal	-	-	-	-	177,132
<b>Administrative costs</b>					
Support personnel	-	-	-	-	20,015
Rental /Premise	-	-	-	-	7,147
Transportation and travel	-	-	-	-	1,772
Office supplies	-	-	-	-	1,412
Financial expenses	-	-	-	-	1,186
Communication	-	-	-	-	951
Procurement and advertisement	-	-	-	-	360
Consultancy and profession fees	-	-	-	-	118
Equipment and furniture	-	-	-	-	-
Subtotal	-	-	-	-	32,961
<b>Organisational and HR Development</b>					
Staff motivation	-	-	-	-	1,020
<b>Total</b>	-	-	-	-	211,113

# Child Rights Foundation

## Notes to the financial statements (continued) for the year ended 31 December 2016

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

	2016			2015
	SCI US\$	CRF US\$	Total US\$	Total US\$
<b>Programme costs</b>				
Materials and supplies	-	-	-	5,311
Project personnel	-	-	-	5,273
Subtotal	-	-	-	10,584
<b>Administrative costs</b>				
Support personnel	-	-	-	1,966
Equipment and Furniture	-	-	-	-
Rental/Premise	-	-	-	800
Financial expenses	-	-	-	23
Transportation and travel	-	-	-	152
Procurement and Advertisement	-	-	-	50
Subtotal	-	-	-	2,991
Total	-	-	-	13,575

# Child Rights Foundation

## Appendix

### Schedule of income and expenditure by donor – (unaudited) for the year ended 31 December 2016

	2016										2016	2015
	ANESVAD	CRF	NH	PLAN CCA	PLAN CO	PLAN ECPPSC	PLAN KC	PLAN PSSIC	PLAN SR	WE WORLD	Total	Total
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
<b>Income</b>												
Fund received from donors	159,835	23,890	26,157	17,435	49,595	8,782	-	22,054	-	134,310	442,058	631,505
Interest and other income	274	-	98	-	-	-	-	-	-	-	372	392
	<u>160,109</u>	<u>23,890</u>	<u>26,255</u>	<u>17,435</u>	<u>49,595</u>	<u>8,782</u>	<u>-</u>	<u>22,054</u>	<u>-</u>	<u>134,310</u>	<u>442,430</u>	<u>631,897</u>
<b>Expenditure –by projects</b>												
Improving Hygiene and Sanitation of Cambodia Rural Schools and communities	128,843	5,680	-	-	-	-	-	-	-	-	134,523	70,563
Promoting Child Friendly Learning Environment for Quality Education (Accountability for Improved Quality and Safety in Primary Education)	-	9,261	7,766	-	-	-	-	-	-	107,953	124,980	102,432
Strengthening Children's Voices in Promoting Safe Schools	-	330	-	-	58,152	-	-	-	-	-	58,482	31,703
Promoting Child Friendly and Healthy Learning Environment	-	-	25,804	-	-	-	-	-	-	-	25,804	36,792
Child Sponsorship Program	-	-	24,767	-	-	-	-	-	-	-	24,767	26,405
Promoting Safe Schools Initiative in Cambodia	-	1,430	-	-	-	-	-	18,594	-	-	20,024	-
CRF Contribution	-	9,817	-	-	-	-	-	-	-	-	9,817	14,583
Empowering Child & Youth-Led Groups for Meaningful Child Participation in CR Promotion and Monitoring	-	-	-	-	-	-	-	-	-	-	-	13,575

# Child Rights Foundation

## Appendix

### Schedule of income and expenditure by donor – (unaudited) (continued) for the year ended 31 December 2016

	2016										2016	2015
	ANESVAD	CRF	NH	PLAN CCA	PLAN CO	PLAN ECPPSC	PLAN KC	PLAN PSSIC	PLAN SR	WE WORLD	Total	Total
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
<b>Expenditure –by projects (continued)</b>												
Enhanced Children's and Youth Accountability in Climate Change Adaptation	-	2	-	9,609	-	-	-	-	-	-	9,611	-
Endorsing the Draft Child Protection Policy for Schools in Cambodia	-	-	-	-	-	8,782	-	-	-	-	8,782	-
Mainstreaming Child Rights in Schools	-	-	-	-	-	-	-	-	-	-	-	211,113
<b>Total</b>	<b>128,843</b>	<b>26,520</b>	<b>58,337</b>	<b>9,609</b>	<b>58,152</b>	<b>8,782</b>	<b>-</b>	<b>18,594</b>	<b>-</b>	<b>107,953</b>	<b>416,790</b>	<b>507,166</b>
Excess of income over expenditure	31,266	(2,630)	(32,082)	7,826	(8,557)	-	-	3,460	-	26,357	25,640	124,731
Fund balance at the beginning of the year	37,506	4,784	53,467	-	15,733	-	1,379	-	6,992	19,252	139,113	22,898
Beginning fund adjustment	-	(192)	-	-	-	-	155	-	37	-	-	-
Fund returned to donors	-	-	-	-	-	-	(1,534)	-	(7,029)	-	(8,563)	(8,516)
<b>Fund balance at the end of the year</b>	<b>68,772</b>	<b>1,962</b>	<b>21,385</b>	<b>7,826</b>	<b>7,176</b>	<b>-</b>	<b>-</b>	<b>3,460</b>	<b>-</b>	<b>45,609</b>	<b>156,190</b>	<b>139,113</b>
<b>Represented by:</b>												
Cash at banks	66,672	34,757	22,926	7,826	7,176	-	-	3,460	-	45,609	188,426	169,102
Advance to staffs	-	-	-	-	-	-	-	-	-	-	-	828
Amount due from donors	2,100	1,541	-	-	-	-	-	-	-	-	3,641	2,474
Amount due to donors	-	(2,100)	(1,541)	-	-	-	-	-	-	-	(3,641)	(2,474)

# Child Rights Foundation

## Appendix

### Schedule of income and expenditure by donor – (unaudited) (continued) for the year ended 31 December 2016

	2016										2016	2015
	ANESVAD	CRF	NH	PLAN CCA	PLAN CO	PLAN ECPPSC	PLAN KC	PLAN PSSIC	PLAN SR	WE WORLD	Total	Total
	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$	US\$
<b>Represented by (continued)</b>												
Fund held on behalf of Khmer												
Friendship France Hungary												
Orphanage Centre	-	(9,946)	-	-	-	-	-	-	-	-	(9,946)	(7,902)
Provident and sovereign fund liabilities	-	(22,290)	-	-	-	-	-	-	-	-	(22,290)	(22,915)
Total	68,772	1,962	21,385	7,826	7,176	-	-	3,460	-	45,609	156,190	139,113

(\*): This represents a self-managed fund of CRF to support other project activities.

Prepared by:



Ms. Un Sothida  
Governance Manager

3 MAY 2017

Approved by:

  


Mr. Vorn Koy  
Executive Director

3 MAY 2017