

TRANSPARENCY INTERNATIONAL CAMBODIA

STATEMENT OF COMPREHENSIVE INCOME for the year ended 31 December 2020

	Notes	2020 US\$	2019 US\$ (As reclassified- Note 27)
Income			
Unrestricted income	5	809,118	1,212,890
Restricted income	6	694,322	277,251
Other income	7	77,613	30,637
Total income		1,581,053	1,520,778
Expenditures			
Program activity costs	8	474,482	357,325
Personnel costs	9	836,638	976,525
Capital expenditure	10	36,751	31,052
Office running costs	11	85,702	86,108
Communication	12	18,580	21,132
Capacity development	13	290	2,845
Professional fee	14	19,501	13,434
Indirect costs	15	52,841	24,242
Total expenditures		1,524,785	1,512,663
Net surplus for the year		56,268	8,115
Other comprehensive income		-	-
Total comprehensive income for the year		56,268	8,115

The accompanying notes 1 to 29 form an integral part of these financial statements.

TRANSPARENCY INTERNATIONAL CAMBODIA

STATEMENT OF FINANCIAL POSITION as at 31 December 2020

	Notes	2020 US\$	2019 US\$ (As reclassified- Note 27)
ASSETS			
Current assets			
Cash and cash equivalents	16	547,235	317,511
Deposits and prepayments	17	17,771	22,179
Accrued income – donors	18	-	8,844
Advance to project partners	19	140,186	1,344
Other assets		150	-
		705,342	349,878
Non-current assets			
Property and equipment	20	235,805	49,215
Intangible asset	21	-	91
		235,805	49,306
TOTAL ASSETS		941,147	399,184
LIABILITIES			
Current liabilities			
Deferred income – donors	22	616,822	95,583
Other payables	23	70,835	39,536
Staff termination benefit	24	23,322	36,022
		710,979	171,141
Non-current liability			
Staff termination benefit	24	99,424	153,567
Total liabilities		810,403	324,708
RESERVES		130,744	74,476
TOTAL LIABILITIES AND RESERVES		941,147	399,184

The accompanying notes 1 to 29 form an integral part of these financial statements.

TRANSPARENCY INTERNATIONAL CAMBODIA

STATEMENT OF CHANGES IN RESERVES for the year ended 31 December 2020

	<i>Reserves</i>
	<i>US\$</i>
Balance as at 1 January 2020	74,476
Net surplus for the year	56,268
Balance as at 31 December 2020	130,744
Balance as at 1 January 2019	66,361
Net surplus for the year	8,115
Balance as at 31 December 2019	74,476

The accompanying notes 1 to 29 form an integral part of these financial statements.

TRANSPARENCY INTERNATIONAL CAMBODIA

STATEMENT OF CASH FLOWS for the year ended 31 December 2020

	Notes	2020 US\$	(Unaudited) 2019 US\$
OPERATING ACTIVITIES			
Net surplus for the year		56,268	8,115
Non-cash adjustments:			
Depreciation and amortization	20,21	20,359	19,713
Interest income	7	(8,783)	(551)
Staff termination benefit		(66,843)	52,567
<i>(Increase) decrease in operating assets:</i>			
Deposit and prepayments		4,408	(1,320)
Accrued income – donors		8,844	1,928
Advance and other receivables		(138,842)	19,223
Other assets		(150)	14,700
<i>Increase (decrease) in operating liabilities:</i>			
Other payables		31,299	(2,455)
Deferred income – donors		521,239	(231,148)
		427,799	(119,228)
Interest received		8,783	551
Net cash from (used in) operating activities		436,582	(118,677)
INVESTING ACTIVITY			
Purchase of property and equipment	20	(206,858)	(6,600)
Net increase (decrease) in cash and cash equivalents		229,724	(125,277)
Cash and cash equivalents at beginning of year		317,511	442,788
Cash and cash equivalents at end of year	16	547,235	317,511

The accompanying notes 1 to 29 form an integral part of these financial statements.