

Transparency International Cambodia

Statement of comprehensive income For the year ended 31 December 2021

		2021		2020	
	Notes	US\$	KHR'000 (Note 4)	US\$	KHR'000 (Note 4) (Restated)
Income					
Unrestricted income	5	826,783	3,363,353	809,118	3,298,774
Restricted income	6	897,820	3,652,332	694,322	2,830,751
Other income	7	9,949	40,473	24,772	100,995
Total income		1,734,552	7,056,158	1,528,212	6,230,520
Expenditures					
Program activity costs	8	706,560	2,874,286	399,977	1,630,706
Personnel costs	9	804,199	3,271,482	871,863	3,554,585
Capital expenditure	10	39,473	160,576	36,751	149,834
Office running costs	11	77,001	313,240	95,013	387,368
Communication	12	23,464	95,452	18,580	75,751
Capacity development	13	1,740	7,078	290	1,182
Professional fee	14	16,150	65,698	19,501	79,506
Indirect costs	15	9,855	40,090	-	-
Total expenditures		1,678,442	6,827,902	1,441,975	5,878,932
Net surplus for the year		56,110	228,256	86,237	351,588
Other comprehensive income		-	-	-	-
Total comprehensive income for the year		56,110	228,256	86,237	351,588

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

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Statement of financial position as at 31 December 2021

		31 December 2021		31 December 2020		1 January 2020	
	Notes	US\$	KHR'000	US\$	KHR'000	US\$	KHR'000
			(Note 4)		(Note 4)		(Note 4)
				(Restated)		(Restated)	
ASSETS							
Current assets							
Cash and cash equivalents	16	1,229,894	5,010,588	547,235	2,213,566	317,511	1,293,857
Deposits and prepayments	17	5,052	20,582	17,771	71,884	22,179	90,379
Accrued income- donors		2,651	10,800	-	-	8,844	36,039
Advance to project partners	18	214,173	872,541	140,186	567,052	1,344	5,477
Other assets		-	-	150	606	-	-
		1,451,770	5,914,511	705,342	2,853,108	349,878	1,425,752
Non-current assets							
Property and equipment	19	215,593	878,326	235,805	953,831	49,215	200,551
Intangible asset		-	-	-	-	91	371
Security deposit		13,200	53,777	-	-	-	-
		228,793	932,103	235,805	953,831	49,306	200,922
TOTAL ASSETS		1,680,563	6,846,614	941,147	3,806,939	399,184	1,626,674

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Statement of financial position (continued) as at 31 December 2021

	Notes	31 December 2021		31 December 2020		1 January 2020	
		US\$	KHR'000	US\$	KHR'000	US\$	KHR'000
			(Note 4)		(Note 4)		(Note 4)
				(Restated)		(Restated)	
LIABILITIES							
Current liabilities							
Deferred income – donors	20	1,228,824	5,006,229	616,822	2,495,045	95,583	389,501
Other payables	21	80,052	326,132	70,835	286,528	69,505	283,231
Pension fund liabilities	22	23,322	95,014	23,322	94,337	36,022	146,790
		1,332,198	5,427,375	710,979	2,875,910	201,110	819,522
Non-current liability							
Pension fund liabilities	22	161,511	657,996	99,424	402,170	153,567	625,786
Total liabilities		1,493,709	6,085,371	810,403	3,278,080	354,677	1,445,308
RESERVES		186,854	761,243	130,744	528,859	44,507	181,366
TOTAL LIABILITIES AND RESERVES		1,680,563	6,846,614	941,147	3,806,939	399,184	1,626,674

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

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Statement of changes in reserves for the year ended 31 December 2021

	Reserves	
	US\$	KHR'000 (Note 4)
At 1 January 2021	130,744	528,859
Net surplus for the year	56,110	228,256
Currency translation difference	-	4,128
At 31 December 2021	186,854	761,243
At 1 January 2020 (Restated)	44,507	181,366
Net surplus for the year (Restated)	86,237	351,588
Currency translation difference	-	(4,095)
At 31 December 2020 (Restated)	130,744	528,859

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

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Statement of cash flows for the year ended 31 December 2021

		2021		2020	
	Notes	US\$	KHR'000 (Note 4)	US\$ (Restated)	KHR'000 (Note 4)
OPERATING ACTIVITIES					
Net surplus for the year		56,110	228,256	86,237	351,588
<i>Non-cash adjustments:</i>					
Depreciation and amortisation		25,888	105,312	20,359	83,004
Interest income		(3,039)	(12,363)	(8,783)	(35,808)
Pension fund		98,973	402,622	98,738	402,555
<i>Changes in:</i>					
Deposit and prepayments		10,068	40,957	4,408	17,971
Accrued income – donors		-	-	8,844	36,057
Advance to project partners		(73,987)	(300,979)	(138,842)	(566,059)
Other assets		(13,050)	(53,087)	(150)	(612)
Other payables		9,217	37,495	1,330	5,422
Deferred income – donors		612,002	2,489,624	521,239	2,125,091
		722,182	2,937,837	593,380	2,419,209
Interest received		3,039	12,363	8,783	35,808
Pension fund paid		(36,886)	(150,052)	(165,581)	(675,074)
Net cash generated from operating activities		688,335	2,800,148	436,582	1,779,943
INVESTING ACTIVITY					
Purchase of property and equipment		(5,676)	(23,090)	(206,858)	(843,360)
Net cash used in investing activities		(5,676)	(23,090)	(206,858)	(843,360)
Net increase in cash and cash equivalents		682,659	2,777,058	229,724	936,583
Cash and cash equivalents at beginning of year		547,235	2,213,566	317,511	1,293,857
Currency translation difference		-	19,964	-	(16,874)
Cash and cash equivalents at end of year	16	1,229,894	5,010,588	547,235	2,213,566

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