

**THIS LIFE CAMBODIA  
FINANCIAL STATEMENTS  
AND  
REPORT OF THE INDEPENDENT AUDITORS  
FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**



## THIS LIFE CAMBODIA

### ORGANISATION INFORMATION

<b>Organisation name</b>	:	THIS LIFE CAMBODIA
<b>Main donors</b>	:	The Australian Embassy - Direct Aid Program (DAP) The Department Of Foreign Affairs and Trade - Australia (DFAT) World Childhood Foundation (WCF) Stichting ICS (ICS) Lotus Relief Charitable Trust (LOTUS) Project Happy Feet (PHF) To Holding AS (THA) SAGA Charitable Relief Trust (SAGA) Harnessing Opportunities through Play and Education (HOPE) New Leaf Café (NLC)
<b>Registration date</b>	:	20 August 2009
<b>Registered office</b>	:	House N° 313, Group 9, Sala Kanseng Village, Sangkat Svay Dangcum, Siem Reap City, Kingdom of Cambodia
<b>Current address</b>	:	House N° 313, Group 9, Sala Kanseng Village, Sangkat Svay Dangcum, Siem Reap City, Kingdom of Cambodia
<b>Contact</b>	:	Telephone number +855 63 966 050
<b>Board of directors</b>	:	Claire Coxon / Chair Karla Cooper / Vice Chair Mihajlo Starcevic / Treasurer Cindy Angel / Secretary Clarissa Cowan / General Billy Gorter / General Borany Chea / General
<b>Management team</b>	:	Billy Gorter / Executive Director Sen Se / Deputy Director
<b>Principal banker</b>	:	ANZ Royal Bank
<b>Solicitors</b>	:	None
<b>Auditors</b>	:	APV (Cambodia) Co., Ltd Certified Public Accountants

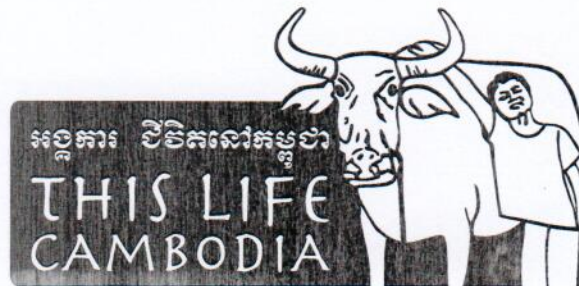


## **THIS LIFE CAMBODIA**

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#### STATEMENT BY THE ORGANISATION'S MANAGEMENT

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of accounting policies as set out in Note 3 to the Financial Statements and this responsibility includes:

- a) Designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- b) Selecting and applying appropriate internal control policies; and
- c) Making accounting estimates that are reasonable in the circumstances.

Management is also responsible for maintaining proper accounting records that disclose with reasonable accuracy the financial information of the Organisation.

For and on behalf of Management:

Mr. Billy Gorter  
Executive Director and Founder  
Siem Reap, Kingdom of Cambodia

Date: 30/9/2015

## INDEPENDENT AUDITORS' REPORT

Board of Directors and Management  
This Life Cambodia  
House N° 313, Group 9, Sala Kanseng Village,  
Sangkat Svay Dangkum, Siem Reap City, Kingdom of Cambodia

We have audited the accompanying financial statements of This Life Cambodia ("the Organisation"), which comprise of the statement of financial position as of 31 August 2015, the statement of activities and the statement of cash flows for the period from 1 September 2014 to 31 August 2015, and a summary of significant accounting policies and explanatory notes as set out on pages 7 to 15.

### Responsibility of the Organisation's Management for the financial statements

The Organisation's Management is responsible for the preparation and fair presentation of the financial statements in accordance with the basis of preparation and the accounting policies. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted the audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation 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 Organisation'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 the basis for our audit opinion.



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## Opinion

In our opinion, the financial statements of This Life Cambodia give a true and fair view, in all material respects, for the period from 1 September 2014 to 31 August 2015, in accordance with the Organisation's accounting policies set out in Note 3 to the Financial Statements.

## Other matter

Without modifying our opinion, we draw attention to Note 3 to the Financial Statements, which denote the basis of the accounting policies adopted by This Life Cambodia. The Financial Statements are prepared for the information and use of the Management and the Donors of the Organisation and not for the use of any other parties.



APV (Cambodia) Co., Ltd  
Vong Bunthoeun  
Phnom Penh, Kingdom of Cambodia

Date: 30 September 2015

ព្រះរាជាណាចក្រកម្ពុជា  
អគ្គនាយកដ្ឋានពន្ធដារ  
អគ្គនាយក  
APV (CAMBODIA)  
CO., LTD.  
អគ្គនាយកដ្ឋានពន្ធដារ

**THIS LIFE CAMBODIA**

**STATEMENT OF ACTIVITIES**

**FOR THE PERIOD FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

		<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>Notes</b>	<b>USD</b>	<b>USD</b>
<b>A. Support and revenues</b>			
Grant income	<b>4</b>	132,743	84,631
General donations	<b>5</b>	87,651	123,922
Other income	<b>6</b>	31,515	34,424
		<b>251,909</b>	<b>242,977</b>
<b>B. Expense</b>			
Central office	<b>7</b>	20,849	9,305
This Life Beyond Bars	<b>8</b>	110,636	156,687
Student Assistance	<b>9</b>	4,368	25,083
Lower Secondary School Development	<b>10</b>	48,611	42,676
Community Research and Consultancy	<b>11</b>	26,541	27,563
Community Response to Violence Against Women	<b>12</b>	51,452	3,417
Vocational Training Center		90	0
		<b>262,548</b>	<b>264,731</b>
<b>C. Net changes in assets (A-B)</b>		-10,638	-21,754
<b>D. Net assets, beginning of the year</b>		57,746	79,750
<b>E. Prior period adjustment</b>		-4,402	-250
<b>F. Net assets, end of the year (C+D+E)</b>		<b>42,706</b>	<b>57,746</b>

The notes on pages 7 to 15 form an integral part of these financial statements.

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**THIS LIFE CAMBODIA**

**STATEMENT OF FINANCIAL POSITION  
AS OF 31 AUGUST 2015**

		<b>31 AUGUST 2015</b>	<b>31 AUGUST 2014</b>
	<b>Notes</b>	<b>USD</b>	<b>USD</b>
<b>ASSETS</b>			
Cash and cash equivalents	<b>13</b>	121,977	134,743
Other receivables	<b>14</b>	2,383	2,585
<b>Total Current Assets</b>		<b>124,360</b>	<b>137,328</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	<b>15</b>	2,026	3,725
<b>Total Non-Current Assets</b>		<b>2,026</b>	<b>3,725</b>
<b>Total Assets</b>		<b>126,386</b>	<b>141,053</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accruals		2,939	0
Taxes payable		311	304
Deferred grant income		68,639	73,686
<b>Total Current Liabilities</b>		<b>71,889</b>	<b>73,990</b>
<b>Non-Current Liabilities</b>			
Staff saving scheme		11,792	9,317
<b>Total Non-Current Liabilities</b>		<b>11,792</b>	<b>9,317</b>
<b>Total Liabilities</b>		<b>83,681</b>	<b>83,307</b>
<b>NET ASSETS</b>			
Net assets		42,706	57,746
<b>Total net assets</b>		<b>42,706</b>	<b>57,746</b>
<b>Total liabilities &amp; net assets</b>		<b>126,386</b>	<b>141,053</b>

The notes on pages 7 to 15 form an integral part of these financial statements.



**THIS LIFE CAMBODIA**

**STATEMENT OF CASH FLOWS**

**FOR THE PERIOD FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Change in net assets	-10,638	-21,754
Adjustments to reconcile change in net assets		
Depreciation during the year	1,699	1,831
Adjusted beginning balance	-4,402	-250
Increase (decrease) in liabilities	374	25,896
Increase (decrease) in current assets	202	795
Net cash provided by operating activities	<b>-12,766</b>	<b>6,518</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property & equipment	0	0
Net cash used in investing activities	<b>0</b>	<b>0</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Principal payment on contract payable	0	0
Net cash used in financing activities	<b>0</b>	<b>0</b>
<b>Net increase (decrease) in cash</b>	<b>-12,766</b>	<b>6,518</b>
<b>Fund, brought forward from last year</b>	<b>134,743</b>	<b>128,225</b>
<b>CASH, END OF YEAR</b>	<b>121,977</b>	<b>134,743</b>

The notes on pages 7 to 15 form an integral part of these financial statements.

## **THIS LIFE CAMBODIA**

### **NOTES TO THE FINANCIAL STATEMENTS FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

#### **1. General information**

This Life Cambodia ("TLC") is focused on educational development that directly benefits the lives of children and youth, and their communities, in Cambodia. Since 2007, TLC has fostered strong ties with local communities, developing collaborative programs and projects that aim to achieve sustainable community development through national decentralization and de-concentration systems and processes. TLC believes that Cambodians are experts in their own community development. By connecting local communities to existing provincial and commune systems and processes, TLC cultivates the voices within communities and assists individuals and groups to lead development activities they identify and prioritize. All projects have clear entry and exit strategies: over time TLC's needs-based involvement decreases as the capacity of sub-national committees grow. TLC is driven by the belief that all children, even those imprisoned, have the right to a free, high-quality education and that this education is vital to the development of dynamic communities. With a focus on education, TLC provides technical advice and support to provincial and commune systems, educational and training opportunities, project funding, infrastructure construction and networks of support.

#### **Vision:**

The vision of This Life Cambodia is to help create a Cambodia where people are empowered to access their rights.

#### **Mission:**

The mission of This Life Cambodia is to listen to, engage with and advocate alongside communities as they define and act on their own solutions.

#### **Programs**

This Life Cambodia runs a number of different programs designed to work with communities to help them find their own solutions to their educational needs. Please find information below to learn more about each program.

#### **Lower Secondary School Development Program ("LSSDP")**

The ultimate goal of the Lower Secondary School Development Program is to work with the community to build capacity for long-term, sustainable, self-sufficient, accessible and quality secondary education in Siem Reap, Cambodia.

#### **This Life Beyond Bars ("TLBB")**

This Life Beyond Bars aims to address the educational rights of children affected by the legal justice system in Siem Reap, and to promote and defend these rights.

#### **Student Assistance Program ("SAP")**

Incorporating the Internship Project, Student Sponsorship Project, Light up a Life with Solar and Pedal out of Poverty, the Student Assistance Program is designed to enable more Cambodian students to successfully complete their schooling.

#### **Community Research and Consultancy Program ("CRCP")**

This program provides information and services on issues affecting the provision of public education and human rights to Cambodian communities, NGOs, government ministries, academics and the general public at large.

#### **Community Responses to Violence Against Women ("CRVAW")**

This program aims to support communities in developing communitywide, sustainable responses to the priority issue of violence against women, focusing both on primary prevention and response.

## **THIS LIFE CAMBODIA**

### **NOTES TO THE FINANCIAL STATEMENTS FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

#### **2. Statement of compliance**

The Financial Statements are presented in United States Dollars ("USD"), prepared under the historical cost convention, and compliant with the accounting practices generally accepted in Cambodia and the Organisation's significant accounting policies.

#### **3. Significant accounting policies**

##### **a) Basis of preparation**

The Financial Statements have been prepared under the modified cash basis, using the historical cost convention. Under the modified cash basis, revenue and expenses are recognized when cash is received and disbursed, with the exception of certain conditions relating to closing of the year-end accounts.

##### **b) Currency and foreign exchange**

The official currency in Cambodia is the Khmer Riel. However, the United States Dollar ("USD") is widely used and transacted. The Organisation maintains its accounting records in USD, which is considered and treated as the measurement and presentation currency.

Foreign currency transactions are translated to USD at the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the statement of financial position date are translated to USD at the exchange rate ruling at that date, with foreign exchange differences recognized in the Statement of activities.

##### **c) Cash and cash equivalents**

Cash and cash equivalents are comprised of cash on hand, cash in bank, and other financial assets with maturity of three months or less.

##### **d) Grant income**

Grant receipts are recognized as deferred grant revenue until revenue recognition criteria have been met.

##### **e) Disbursements**

Disbursements represent all expenses paid in line with the Organisation's objectives.

##### **f) Cash advances**

Cash advances consist of advances to staff for organisational activities and travel. Cash advances shall be cleared within ten working days of the completion of the program expenses, either by reimbursement or by submission of valid receipts covering the amount advanced with adequate supporting documents, or a combination of the two.

##### **g) Property, plant and equipment**

Property, plant and equipment purchased for program operations is recognized as an expenditure in the period of payment. Property, plant and equipment that is not program specific is capitalized and depreciated on a straight-line basis over the estimated useful life of the asset. The depreciation rates for the classes of property, plant and equipment are as follows:

Vehicles	20%
Office Equipment	20%
Computer and Software	33%

## **THIS LIFE CAMBODIA**

### **NOTES TO THE FINANCIAL STATEMENTS FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

#### **h) Staff saving scheme**

The purpose of the saving scheme is to provide employees with financial incentives and encouragement to save for their future. All staff members are entitled to join the saving scheme after successfully passing the probationary period of employment.

Tier 1: Employees earning a monthly salary of USD 200 or less are eligible to contribute 5% of their salary to the fund and, upon doing so, will receive a 10% savings contribution from the Organisation.

Tier 2: Employees earning a monthly salary over USD 200 are eligible to contribute 10% of their salary to the fund and, upon doing so, will receive a 10% savings contribution from the Organisation.

#### **i) Net assets**

Net assets represent the fund balance and are classified based on absence or existence and nature of donor-imposed restrictions as follows:

- Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the Organisation pursuant to those stipulations or that expire by the passage of time.
- Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organisation. Generally, the donors of such assets permit the Organisation to use all or part of the income earned on the assets.

#### **j) Income tax**

The Organisation is a non-profit entity that is exempt from income tax under article 9 (new) of Law on Tax of Cambodia.

#### **k) Rounding**

The amounts presented in the financial statements have been rounded to the nearest dollar.

## THIS LIFE CAMBODIA

### NOTES TO THE FINANCIAL STATEMENTS FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015

#### 4. Deferred grant

The Organisation has received grants amounting to USD 123,295. The balance remaining in the deferred grant income account as at 31 August 2015 is USD 68,639. During the year, the Organisation recognized grant revenue of USD 132,743 for the activities performed.

The movement of deferred grant and grant income are described in the tables below:

	<b>AusAID</b>	<b>DAP</b>	<b>DFAT</b>	<b>WCF</b>	<b>ICS</b>	<b>LOTUS</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
Deferred grant as at 31 August 2013	47,844	0	0	0	0	0	47,844
Grant received during the year	0	10,400	61,365	15,220	23,488	0	110,473
Expenditure	-47,844	-10,400	-15,320	-7,650	-3,417	0	-84,631
Deferred grant as at 31 August 2014	0	0	46,045	7,570	20,071	0	73,686
Grant received during the year	0	46,900	0	38,907	23,488	14,000	123,295
Expenditure	0	-3,997	-47,765	-37,332	-43,559	-90	132,743
Prior period adjustment	0	0	1,720	2,681			4,401
Deferred grant as at 31 August 2015	<b>0</b>	<b>42,903</b>	<b>0</b>	<b>11,826</b>	<b>0</b>	<b>13,910</b>	<b>68,639</b>

#### Grant income

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
AusAID	0	47,844
DAP	3,997	10,400
DFAT	47,765	15,320
LOTUS	90	0
WCF	37,332	7,650
ICS	43,559	3,417
	<b>132,743</b>	<b>84,631</b>

#### 5. General donations

General donations consist of donations from corporations, businesses and individuals.

#### 6. Other income

Other income consists of income from bank interest earned and other sales.

**THIS LIFE CAMBODIA**

**NOTES TO THE FINANCIAL STATEMENTS  
FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

**7. Central Office - Expenditures**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff	5,837	0
Travel	1,198	1,025
Communication	0	0
Office	0	46
Repairs and maintenance	864	7
Insurance	106	970
Membership fees	93	3
Bank charges	274	1,233
Advertising	960	356
Depreciation	1,699	1,831
Unrealized loss on foreign exchange	0	0
Realized loss on foreign exchange	9,184	810
Other	634	1,426
Consultant stipend	0	1,559
Audit fee	0	39
	<b>20,849</b>	<b>9,305</b>

**8. This Life Beyond Bars - Expenditures**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff: direct	36,592	46,377
Staff: indirect	28,742	33,094
Vocational training program	4,346	15,125
Capacity building upon release	1,387	0
Children of prisoners	4,875	10,989
Community development project	1,709	10,576
Family support	7,507	10,294
Travel for minors	0	793
Other program costs	4,599	1,071
Travel	4,823	3,121
Fixed assets and equipment	0	0
Repairs and maintenance	1,771	3,349
Staff capacity building	102	1,215
Audit fees	2,180	3,944
Central office	8,301	11,357
Program evaluation	3,700	5,382
	<b>110,636</b>	<b>156,687</b>

**THIS LIFE CAMBODIA**

**NOTES TO THE FINANCIAL STATEMENTS  
FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

**9. Student Assistance - Expenditures**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff: direct	2,244	9,282
Staff: indirect	0	4,486
Bicycles	26	1,060
Repairs and maintenance	0	336
Private tutoring	1,357	5,337
School supplies	120	1,639
Travel	92	412
Central office	24	1,446
Other	4	1,085
Program evaluation	500	0
	<b>4,368</b>	<b>25,083</b>

**10. Lower Secondary School Development – Expenditures**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff: direct costs	13,868	13,394
Staff: indirect costs	11,467	5,989
School development/construction	6,970	7,486
Event hosting	0	359
Transport, travel and per diem	5,391	2,884
Per diem and accommodation	0	2,639
Program materials	2,336	1,423
Staff capacity building	50	399
Teaching/learning materials	1,723	4,294
Central office costs	4,226	2,640
Other expenditure	6	1,169
Program evaluation	2,573	0
	<b>48,611</b>	<b>42,676</b>

**11. Community Research and Consultancy – Expenditures**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff: direct costs	12,291	11,673
Staff: indirect	8,587	6,575
Travel	921	1,111
Program	0	4,484
Repairs and maintenance	0	162
Central office	2,051	3,140
Staff capacity building	330	68
Materials	2,018	104
Audit fees	344	246
	<b>26,541</b>	<b>27,563</b>

**THIS LIFE CAMBODIA**

**NOTES TO THE FINANCIAL STATEMENTS  
FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015**

**12. Community Responses to Violence Against Women – Expenditures**

	<b>01 SEPTEMBER 2014 TO 31 AUGUST 2015</b>	<b>01 SEPTEMBER 2013 TO 31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff: direct	23,404	1,355
Staff: indirect	9,648	1,450
Travel	3,414	142
Program	7,469	46
Repairs and maintenance	606	0
Central office	3,120	424
Staff capacity building	0	0
Materials	0	0
Audit fees	790	0
Program evaluation	3,000	0
	<b>51,452</b>	<b>3,417</b>

**13. Cash and cash equivalents**

	<b>31 AUGUST 2015</b>	<b>31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Cash in bank	1,008	133,427
Cash on hand	120,969	1,316
	<b>121,977</b>	<b>134,743</b>

**14. Other receivables**

	<b>31 AUGUST 2015</b>	<b>31 AUGUST 2014</b>
	<b>USD</b>	<b>USD</b>
Staff advance	205	956
Rental deposit	1,500	1,350
Prepayment	678	279
	<b>2,383</b>	<b>2,585</b>



# THIS LIFE CAMBODIA

## NOTES TO THE FINANCIAL STATEMENTS FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015

### 15. Property, plant and equipment

	<b>Vehicle</b>	<b>Computer &amp; Software</b>	<b>Office equipment</b>	<b>Total</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
<b>Cost</b>				
At 1 September 2014	5,287	1,832	2,183	9,302
Additions	0	0	0	0
Disposal	0	-1,217	0	-1,217
<b>At 31 August 2015</b>	<b>5,287</b>	<b>615</b>	<b>2,183</b>	<b>8,085</b>
<b>Accumulated Depreciation</b>				
At 1 September 2014	2,555	1,560	1,462	5,577
Charge for the year	1,057	205	437	1,699
Disposal	0	-1,217		-1,217
<b>At 31 August 2015</b>	<b>3,613</b>	<b>548</b>	<b>1,899</b>	<b>6,059</b>
<b>Net Book Value</b>				
<b>At 31 August 2015</b>	<b>1,674</b>	<b>67</b>	<b>284</b>	<b>2,026</b>
<b>At 31 August 2014</b>	<b>2,732</b>	<b>272</b>	<b>721</b>	<b>3,725</b>

### 16. Subsequent events

Subsequent events have been evaluated through to 30 September 2015, which is the date the audited financial statements were available to be issued.

# THIS LIFE CAMBODIA

## APPENDIX I – STATEMENT OF ACTIVITIES BY DONORS FROM 1 SEPTEMBER 2014 TO 31 AUGUST 2015

	PHF USD	SAGA USD	HOPE USD	ICS USD	NLC USD	DFAT USD	WCF USD	DAP USD	LOTUS USD	External & Internal Consulting		THA USD	Other		Total USD
										USD	USD		USD	USD	
<b>RECEIPTS</b>															
Grant Income															
General Donations	11,697	2,500	15,676	43,559	2,500	47,765	37,332	3,997	90			20,000	35,278		132,743
External Income										13,856					87,651
Internal Charge										15,773					13,856
Other Income											1,886				15,773
															1,886
<b>TOTAL RECEIPTS (A)</b>	<b>11,697</b>	<b>2,500</b>	<b>15,676</b>	<b>43,559</b>	<b>2,500</b>	<b>47,765</b>	<b>37,332</b>	<b>3,997</b>	<b>90</b>	<b>29,629</b>		<b>20,000</b>	<b>37,164</b>		<b>251,909</b>
<b>DISBURSEMENTS</b>															
Central office					335					0		1,246	19,269		20,849
This Life Beyond Bars			9,040			47,765	37,332	3,997				12,502			110,636
Student Assistance			3,661							0		0	707		4,368
Lower Secondary School Development	18,505	4,804			2,165							3,154	19,982		48,611
Community Research and Consultancy Project										26,541		0			26,541
Community Responses to Violence Against Women				48,354								3,099			51,452
Vocational Training Center									90	0		0			90
<b>TOTAL DISBURSEMENTS (B)</b>	<b>18,505</b>	<b>4,804</b>	<b>12,701</b>	<b>48,354</b>	<b>2,500</b>	<b>47,765</b>	<b>37,332</b>	<b>3,997</b>	<b>90</b>	<b>26,541</b>		<b>20,000</b>	<b>39,957</b>		<b>262,547</b>
<b>Change in net assets (A) - (B)</b>	<b>-6,808</b>	<b>-2,304</b>	<b>2,975</b>	<b>-4,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,088</b>		<b>0</b>	<b>-2,793</b>		<b>-10,638</b>
Net assets, beginning of the year	11,433	3,197	-739							-3,164		0	47,019		57,746
Prior period adjustment	0			0	0	0	0	0	0	0		0	-4,402		-4,402
<b>ENDING FUND BALANCE</b>	<b>4,625</b>	<b>893</b>	<b>2,236</b>	<b>-4,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-76</b>		<b>0</b>	<b>39,824</b>		<b>42,706</b>