

Transparency International Cambodia

Statement of Comprehensive Income For the year ended 31 December 2022

		2022
Income	Note	
Unrestricted income	5	1,110,108.00
Restricted income	6	1,017,836.00
Other income	7	5,660.00
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		2,133,604.00
Total income		
Expenditures		
Program activity costs	8	957,198.00
Personnel costs	9	918,571.00
Capital expenditure	10	45,013.00
Office running costs	11	23,410.00
Communication	12	2,951.00
Capacity development	13	20,690.00
Professional fee	14	108,941.00
Indirect costs	15	4,901.00
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Total expenditures		2,081,675.00
Net surplus for the year		51,929.00
Other comprehensive income		-
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Total comprehensive income for the year		51,929.00

Approved By:




Pech Pisey

Executive Director

Date: 31 January 2023



Transparency International Cambodia
Statement of Financial Position
as at 31 December 2022

	Notes	31 December 2022
ASSETS		
Current assets		
Cash and cash equivalents	16	755,301.00
Deposits and prepayments	17	5,003.00
Accrued income- donors		1,895.00
Advance to project partners	18	89,799.00
Other assets		<u>851,998.00</u>
Non-current assets		
Property and equipment	19	207,806.00
Intangible asset		-
Security deposit		<u>13,200.00</u>
		<u>221,006.00</u>
TOTAL ASSETS		<u>1,073,004.00</u>
LIABILITIES		
Current liabilities		
Deferred income – donors	20	595,797.00
Other payables	21	82,556.00
Pension fund liabilities	22	<u>23,322.00</u>
		701,675.00
Non-current liability		
Pension fund liabilities		<u>132,546.00</u>
		132,546.00
Total liabilities		<u>834,221.00</u>
RESERVES		<u>238,783.00</u>
TOTAL LIABILITIES AND RESERVES		<u>1,073,004.00</u>

Approved By:



Pech Pisey
Executive Director

Date: 31 January 2023

Transparency International Cambodia
Statement of Changes in Reserves
for the year ended 31 December 2022

	Reserves
At 1 January 2022	186,854.00
Net surplus for the year	51,929.00
Currency translation difference	—
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	51,929.00
At 31 December 2022	<hr/><hr/>238,783.00

Approved By:



Pech Pisey
Executive Director
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Statement of Cash Flows

for the year ended 31 December 2022

	2022	2021
OPERATING ACTIVITIES		
Net surplus for the year	51,929.00	56,110.00
Non-cash adjustments		
Depreciation and amortisation	28,988.00	25,888.00
Interest income	(2,558.00)	(3,039.00)
Pension fund	117,941.00	98,973.00
Gain on disposal	(245.00)	
Changes in:		
Deposit and prepayments	49.00	10,068.00
Accrued income – donors	756.00	-
Advance to project partners	124,374.00	(73,987.00)
Other assets	-	(13,050.00)
Other payables	2,504.00	9,217.00
Deferred income – donors	(633,027.00)	612,002.00
	<u>(309,289.00)</u>	<u>722,182.00</u>
Interest received	2,558.00	3,039.00
Pension fund paid	<u>(146,906.00)</u>	<u>(36,886.00)</u>
Net cash generated from operating activities	<u>(453,637.00)</u>	<u>688,335.00</u>
INVESTING ACTIVITY		
Proceeds from property, plant and equipment	14,800.00	
Purchase of property and equipment	<u>(35,756.00)</u>	<u>(5,676.00)</u>
Net cash used in investing activities	<u>(20,956.00)</u>	<u>(5,676.00)</u>
Net increase in cash and cash equivalents	<u>(474,593.00)</u>	<u>682,659.00</u>
Cash and cash equivalents at beginning of year	1,229,894.00	547,235.00
Currency translation difference	-	-
Cash and cash equivalents at end of year	<u><u>755,301.00</u></u>	<u><u>1,229,894.00</u></u>

Approved By:



Pech Pisey

Executive Director

Date: 31 January 2023