

Transparency International Cambodia

Statement of comprehensive income for the year ended 31 December 2023

	Notes	2023		2022	
		US\$	KHR'000 (Note 4)	US\$	KHR'000 (Note 4)
Income					
Unrestricted income	5	697,788	2,867,909	1,110,108	4,537,011
Restricted income	6	1,207,269	4,961,876	1,017,836	4,159,896
Other income	7	3,039	12,490	5,660	23,132
Total income		1,908,096	7,842,275	2,133,604	8,720,039
Expenditures					
Program activity costs	8	810,020	3,329,182	899,291	3,675,402
Personnel costs	9	808,114	3,321,349	918,571	3,754,200
Capital expenditure	10	34,645	142,391	33,957	138,782
Office running costs	11	114,597	470,994	120,967	494,392
Communication	12	18,991	78,053	24,739	101,108
Capacity development	13	19,684	80,901	58,559	239,331
Professional fee	14	34,550	142,001	20,690	84,560
Indirect costs	15	4,129	16,970	4,901	20,030
Total expenditures		1,844,730	7,581,841	2,081,675	8,507,805
Net surplus for the year		63,366	260,434	51,929	212,234
Item that will not be reclassified to profit or loss					
Other comprehensive income					
Currency translation difference		-	(9,225)	-	9,593
Total comprehensive income for the year		63,366	251,209	51,929	221,827

Approved By

Sun Long
Acting Executive Director
Date: 29 February 2024



Transparency International Cambodia

Statement of financial position for the year ended 31 December 2023

	Notes	31 December 2023		31 December 2022	
		US\$	KHR'000 (Note 4)	US\$	KHR'000 (Note 4)
ASSETS					
Current assets					
Cash and cash equivalents	16	391,801	1,600,507	755,301	3,109,574
Deposits and prepayments	17	1,632	6,667	5,003	20,597
Accrued income – donors	18	190,221	777,053	1,895	7,802
Advance to project partners	19	60,659	247,792	89,799	369,702
		<u>644,313</u>	<u>2,632,019</u>	<u>851,998</u>	<u>3,507,675</u>
Non-current assets					
Property and equipment	20	225,579	921,490	207,806	855,537
Security deposit		13,200	53,922	13,200	54,346
		<u>238,779</u>	<u>975,412</u>	<u>221,006</u>	<u>909,883</u>
TOTAL ASSETS		<u>883,092</u>	<u>3,607,431</u>	<u>1,073,004</u>	<u>4,417,558</u>
LIABILITIES AND RESERVES					
LIABILITIES					
Current liabilities					
Deferred income – donors	21	245,850	1,004,297	595,797	2,452,896
Payable to project partners	22	83,769	342,196	-	-
Other payables	23	99,785	407,622	82,227	338,529
Pension fund liabilities	24	151,539	619,037	156,197	643,063
Total liabilities		<u>580,943</u>	<u>2,373,152</u>	<u>834,221</u>	<u>3,434,488</u>
RESERVES					
Fund balance		302,149	1,233,911	238,783	973,477
Currency translation reserves		-	368	-	9,593
Total reserves		<u>316,149</u>	<u>1,234,279</u>	<u>238,783</u>	<u>983,070</u>
TOTAL LIABILITIES AND RESERVES		<u>883,092</u>	<u>3,607,431</u>	<u>1,073,004</u>	<u>4,417,558</u>

Approved By


 Sun Long
 Acting Executive Director
 Date: 29 February 2024

Transparency International Cambodia

Statement of changes in reserves for the year ended 31 December 2023

	Fund balance		Currency translation reserves		Total reserves	
	US\$	KHR'000 (Note 4)	US\$	KHR'000 (Note 4)	US\$	KHR'000 (Note 4)
At 1 January 2023	238,783	973,477	-	9,593	238,783	983,070
Net surplus for the year	63,366	260,434	-	-	63,366	260,434
Currency translation difference	-	-	-	(9,225)	-	(9,225)
At 31 December 2023	302,149	1,233,911	-	368	302,149	1,234,279
At 1 January 2022	186,854	761,243	-	4,128	186,854	765,371
Net surplus for the year	51,929	212,234	-	-	51,929	212,234
Currency translation difference	-	-	-	5,465	-	5,465
At 31 December 2022	238,783	973,477	-	9,593	238,783	983,070

Approved By



Sun Long
Acting Executive Director
Date: 29 February 2024

Transparency International Cambodia

Statement of cash flows for the year ended 31 December 2023

	Notes	2023		2022	
		US\$	KHR'000 (Note 4)	US\$	KHR'000 (Note 4)
OPERATING ACTIVITIES					
Net surplus for the year		63,366	260,434	51,929	212,234
<i>Non-cash adjustments:</i>					
Depreciation		26,300	108,093	28,988	118,474
Interest income		(1,504)	(6,181)	(2,558)	(10,455)
Pension fund		95,192	391,239	117,941	482,025
Gain on disposal of property and equipment		-	-	(245)	(1,001)
<i>Changes in:</i>					
Deposit and prepayments		3,371	13,855	49	200
Advance to project partners		29,140	119,765	124,374	508,317
Accrued income – donors		(188,326)	(774,020)	756	3,090
Deferred income – donors		(349,947)	(1,438,282)	(633,027)	(2,587,181)
Payable to project partners		83,769	344,291	-	-
Other payables		17,558	72,163	2,175	8,889
		(221,081)	(908,643)	(309,618)	(1,265,408)
Interest received		1,504	6,181	2,558	10,455
Pension fund paid		(99,850)	(410,384)	(146,577)	(599,060)
Net cash used in operating activities		(319,427)	(1,312,846)	(453,637)	(1,854,013)
INVESTING ACTIVITY					
Proceeds from disposals of property and equipment		-	-	14,800	60,488
Purchase of property and equipment		(44,073)	(181,140)	(35,756)	(146,135)
Net cash used in investing activities		(44,073)	(181,140)	(20,956)	(85,647)
Net decrease in cash and cash equivalents		(363,500)	(1,493,986)	(474,593)	(1,939,660)
Cash and cash equivalents at beginning of year		755,301	3,109,574	1,229,894	5,010,588
Currency translation difference		-	(15,081)	-	38,646
Cash and cash equivalents at end of year	16	391,801	1,600,507	755,301	3,109,574

Approved By

Sun Long
Acting Executive Director
Date: 29 February 2024

