

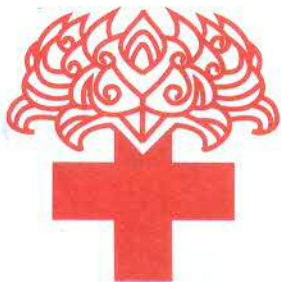
**CHILDREN'S SURGICAL CENTRE**

**STATEMENT OF INCOME, EXPENDITURES AND FUND BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**CHILDREN'S SURGICAL CENTRE**

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FOR THE YEAR ENDED 31 DECEMBER 2013**

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CHILDREN'S SURGICAL CENTRE

Rehabilitation Surgery for Disabled Cambodians  
National Rehabilitation Centre, Kien Khleang

STATEMENT BY THE BOARD OF DIRECTORS

We state that, in our opinion representing the Board of Directors:

The accompanying statement of income, expenditures, and fund balance, together with the notes thereon, of the Children's Surgical Centre ("the Organisation") for the year ended 31 December 2013 has been prepared, in all material respects, in accordance with the accounting policies described in Note 2 to the financial statement.

For and on behalf of the Board of Directors

  
Dr. James G. Gorlogly  
Chief Executive Officer

  
Kanyapak Reinvetch  
Chief Financial Officer

Phnom Penh, Kingdom of Cambodia

Date:

24 JUN 2014



## **Independent auditor's report**

To the Board of Directors of the Children's Surgical Centre

We have audited the accompanying statement of income, expenditures, and fund balance of the Children's Surgical Centre ("the Organisation") for the year ended 31 December 2013 and a summary of significant accounting policies and other explanatory information (together the "financial statement"). The financial statement has been prepared by management in accordance with the accounting policies described in Note 2 to the financial statement.

### *Management's responsibility for the financial statement*

Management is responsible for the preparation of the financial statement in accordance with the basis described in Note 2 to the financial statement, for determining that the basis of preparation is acceptable in the circumstances, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Cambodian International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation the financial statement 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 entity'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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





### *Opinion*

In our opinion, the financial statement of Children's Surgical Centre for the year ended 31 December 2013 is prepared, in all material respects, in accordance with the accounting policies described in Note 2 to the financial statement.

### *Basis of accounting and restriction on distribution and use*

Without modifying our opinion, we draw attention to Note 2 to the financial statement, which describes the basis of accounting. The financial statement is prepared to provide information to Children's Surgical Centre. As a result, the financial statement may not be suitable for another purpose. This report is intended solely for Children's Surgical Centre and should not be distributed to or used by parties other than the Children's Surgical Centre.

For PricewaterhouseCoopers (Cambodia) Ltd.

  
By Benilda Fernando  
Director



Phnom Penh, Kingdom of Cambodia  
Date: 24 June 2014

# CHILDREN'S SURGICAL CENTRE

## STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

|  | Notes | 2013<br>US\$     | 2012<br>US\$     |
|--|-------|------------------|------------------|
| <b>Income</b>  |       |                  |                  |
| Income from donors                                   | 3     | 1,267,748        | 1,029,372        |
| In-kind donations                                    | 4     | 119,258          | 72,574           |
| Interest income                                      | 5     | 20,894           | 13,688           |
| Pharmacy income                                      |       | 19,672           | -                |
| Other income   | 6     | 117,016          | 32,789           |
|  |       | <u>1,544,588</u> | <u>1,148,423</u> |
| <b>Expense</b>                                       |       |                  |                  |
| Staff salaries                                       | 7     | 617,989          | 574,180          |
| Medical consumables                                  | 8     | 209,403          | 178,576          |
| Grant to NGOs  | 9     | 182,802          | 197,748          |
| Depreciation   | 16    | 169,012          | 80,909           |
| Operating costs                                      | 10    | 131,198          | 112,405          |
| Repairs and maintenance                              | 11    | 61,874           | 42,113           |
| Medical equipment                                    | 12    | 42,944           | 47,908           |
| Utilities  |       | 29,541           | 26,981           |
| Training for medical staff                           |       | 16,464           | 8,891            |
| Payment for services                                 | 13    | 11,980           | 18,485           |
| Professional fees                                    |       | 8,150            | 14,721           |
| Security and Cleaning                                |       | 5,491            | 7,986            |
| Office equipment                                     |       | 2,565            | 201              |
|  |       | <u>1,489,413</u> | <u>1,311,104</u> |
| <b>SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURES</b> |       | 55,175           | (162,681)        |
| <b>FUND BALANCE, BEGINNING OF THE YEAR</b>           |       | <u>1,447,475</u> | <u>1,610,156</u> |
| <b>FUND BALANCE, END OF THE YEAR</b>                 |       | <u>1,502,650</u> | <u>1,447,475</u> |
| <b>Represented by:</b>                               |       |                  |                  |
| Cash and cash equivalents                            | 14    | 715,171          | 594,350          |
| Publically traded equity                             | 15    | 397,153          | 309,770          |
| Property and equipment                               | 16    | 376,849          | 532,111          |
| Advances and other receivables                       |       | 11,102           | 6,859            |
| Deposits and prepayments                             | 17    | 5,965            | 5,965            |
| Accrued tax liabilities and other payables           |       | (3,590)          | (1,580)          |
|  |       | <u>1,502,650</u> | <u>1,447,475</u> |

*The accompanying notes on pages 5 to 14 form an integral part of the statement of income, expenditures, and fund balance.*



## CHILDREN'S SURGICAL CENTRE

### NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

#### 1. BACKGROUND AND PRINCIPAL ACTIVITIES

The Children's Surgical Center ("CSC") is a US Non-Governmental Organisation ("the Organisation") registered with the Department of Community and Economic Development in the state of Alaska, United State of America. It was incorporated as ROSE Charities Cambodia on 31 May 2002. Subsequently, ROSE Charities Cambodia's name was changed to CSC on 12 February 2008.

In implementing the program activities in Cambodia, the Organisation also registers with various ministries, including the Ministry of Foreign Affairs, Ministry of Health, Ministry of Social Affairs, Veterans and Youth Rehabilitation, and Council for Development of Cambodia.

On 12 November 2010, the Organisation obtained 501(c) (3) tax-exempt status with the United States Internal Revenue Service which allows U.S. donors to receive a tax deduction for qualified donations made to the Organisation. The retroactive effective date of this status is 6 October 2009. Prior to this period and since 31 May 2002 the Organisation was accorded status as a 501(c)(4) tax-exempt entity.

The objectives of the Organisation are as follows:

- To maintain reasonable output of free operations to help rehabilitate poor and disabled people in Cambodia.
- To provide postgraduate surgical training to Cambodian surgeons and other support personnel; so that, a range of rehabilitation operations can be done for common disabling conditions.
- To establish and sustain a rehabilitation surgery unit which will eventually be completely under the control of Cambodians, without the needs for permanent expatriate directors.
- To eventually find a way to make the unit self-supporting, so that it can be financially independent of outside assistance.
- To support and encourage the development of some Referral Hospitals to improve surgical rehabilitation services to rural Cambodians.

## CHILDREN'S SURGICAL CENTRE

### NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### a. *Basis of preparation*

The statement of income, expenditures, and fund balance, expressed in United States dollars ("US\$"), has been prepared in accordance with CSC's internal accounting policies. The financial statements have been generally prepared under the historical cost convention. Significant accounting policies of CSC are outlined below.

##### b. *Income*

Income is defined as the receipts of funds from donors, self-generated local income, interest income, pharmacy income and in-kind donations.

Income is recognised using cash basis in which receipts are recognised when received rather than when earned.

##### c. *Expenditures*

Expenditures represent costs paid and accrued in meeting the Organisation's objectives. Expenditures is recognised upon disbursement, except for rental deposits, prepayments, staff advances, receivables, property, plant and equipment, investment in security stocks and accrued tax liabilities and other payables.

##### d. *In-kind donations*

Upon receipt, in-kind donations received overseas are recognised as income and related expenses or asset in the statement of income, expenditures, and fund balance. The recorded in-kind donations are based on the invoice value.

In-kind donations received locally in Cambodia are not recognised in the statement of income, expenditures, and fund balance.

##### e. *Inventory*

The cost of inventory, purchased medical supplies is recorded as an expense when paid.

##### f. *Property and equipment*

Cost of property and equipment purchased during the year at the price of less than US\$10,000 is expensed in the statement of income, expenditures, and fund balance in the year of purchase. The items with the cost of US\$10,000 and above are capitalised and depreciated over the useful life of the assets.

Property and equipment are stated at cost less accumulated depreciation. The cost is the purchased price based on invoice.

Property and equipment are depreciated using the straight line method at rates calculated to write off the cost of each asset over its expected useful life as follows:

|                   |         |
|-------------------|---------|
| Building          | 4 years |
| Medical equipment | 4 years |
| Vehicle           | 4 years |



## CHILDREN'S SURGICAL CENTRE

### NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### g. *Publically traded equities*

Publically traded equities are recorded at fair value at the date of acquisition and subsequently recognised at fair value. Change in fair value is recognised as gain or expense in an account under the expenditures in the statement of income, expenditures, and fund balance.

##### h. *Foreign currency translations*

Transactions denominated in currencies other than US\$ are converted into US\$ at the exchange rate prevailing on the date of the transaction. Fund balance denominated in currencies other than US\$ is retranslated at exchange rates ruling as at 31 December 2013. All exchange differences arising on settlement or restatement are recognised in the statement of income, expenditures, and fund balance.

##### i. *Related parties*

Related parties are those individuals and Organisations where one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions.

##### j. *Comparative figure*

Where necessary, comparative figures have been reclassified to conform with changes in presentation in the current year.

#### 3. INCOME FROM DONORS

|                                  | 2013<br>US\$     | 2012<br>US\$     |
|----------------------------------|------------------|------------------|
| Income from international donors | 1,215,381        | 1,001,631        |
| Income from local donors         | 52,367           | 27,741           |
|                                  | <u>1,267,748</u> | <u>1,029,372</u> |

Overseas donors are corporate companies, foundations and individuals; mainly from the United States of America, Hong Kong, Singapore, Australia, Canada and United Kingdom.

# CHILDREN'S SURGICAL CENTRE

## NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

### 3. INCOME FROM DONORS (continued)

The followings are the detail of income from donors.

|                                      | 2013<br>US\$     | 2012<br>US\$     |
|--------------------------------------|------------------|------------------|
| DAK Foundation (Rickards)            | 223,753          | -                |
| Credit Lyonnais SA Chairman's Trust  | 165,145          | 143,604          |
| Kadoorie Charitable Foundation       | 74,600           | 70,000           |
| Watsi.org                            | 56,975           | -                |
| World White Color Boxing Association | 53,827           | 78,766           |
| Vanda Promotions                     | 51,312           | 108,000          |
| Monat, Charles                       | 50,000           | 50,000           |
| Computershare                        | 46,213           | 9,505            |
| Smile Train                          | 45,600           | 61,000           |
| Heimberg Law Group LLP               | 40,200           | 24,500           |
| Zenith Media                         | 40,000           | 40,000           |
| Pink Umbrella                        | 27,198           | 20,242           |
| The United Nations Population Fund   | 26,412           | 21,400           |
| Bacon, Nigel                         | 25,780           | -                |
| Silicon Valley Community Foundation  | 25,000           | 25,000           |
| Frymann, Stan                        | 24,200           | 2,700            |
| ANZ Royal Bank                       | 15,000           | -                |
| Pederson, Jodi                       | 12,000           | 12,000           |
| Ashley Collins Studio                | 10,500           | -                |
| Schwab Charitable Fund               | 10,000           | 10,000           |
| WonderWork Inc.                      | 10,000           | 10,000           |
| Others (*)                           | 234,033          | 342,655          |
|                                      | <u>1,267,748</u> | <u>1,029,372</u> |

(\*) The balance represents donations under \$10,000.

### 4. IN-KIND DONATIONS

|                            | 2013<br>US\$   | 2012<br>US\$  |
|----------------------------|----------------|---------------|
| In-kind donation from:     |                |               |
| Publically traded equities | 113,979        | 67,200        |
| Others (*)                 | 5,279          | 5,374         |
|                            | <u>119,258</u> | <u>72,574</u> |

(\*) This balance represents the donation from Board of Director on medical supplies and traveling expense for supporting the CSC during September 2012 and 2013.



# CHILDREN'S SURGICAL CENTRE

## NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

### 5. INTEREST INCOME

|  | 2013<br>US\$  | 2012<br>US\$  |
|--|---------------|---------------|
| Financial income from publically traded equities | 20,362        | 12,865        |
| Interest from cash at banks                      | 532           | 823           |
|  | <u>20,894</u> | <u>13,688</u> |

### 6. OTHER INCOME

|                     | 2013<br>US\$   | 2012<br>US\$  |
|---------------------|----------------|---------------|
| Insurance income(*) | 75,000         | -             |
| Cost recovery (**)  | 5,883          | 4,773         |
| Other income (***)  | 36,133         | 28,016        |
|                     | <u>117,016</u> | <u>32,789</u> |

(\*) Insurance income represents claims received from the insurance company related to fire during the year.

(\*\*) Cost recovery represents the actual time charge of CSC doctors who provided service at Chenda Polyclinic. Doctor's salary is fully charged from CSC in payroll cost hence they can earn other income by providing surgical and other services at Chenda Polyclinic during working hours, those actual time will be calculated and recognised as cost recovery which is other income to CSC. It also includes the income earned from the provision of surgical operations to the Cambodian Acid Survivors Charity (CASC).

(\*\*\*) Other income includes sale of scrap from the fire and gain/loss on exchange rate.

### 7. STAFF SALARIES

|                           | 2013<br>US\$   | 2012<br>US\$   |
|---------------------------|----------------|----------------|
| Medical salaries          | 552,996        | 509,431        |
| Administration department | 64,993         | 64,749         |
|                           | <u>617,989</u> | <u>574,180</u> |



# CHILDREN'S SURGICAL CENTRE

## NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

### 8. MEDICAL CONSUMABLES

|                    | 2013<br>US\$   | 2012<br>US\$   |
|--------------------|----------------|----------------|
| Medical supplies   | 122,263        | 116,520        |
| Pharmacy expense   | 14,938         | -              |
| Food for patients  | 38,853         | 31,000         |
| Fuel               | 17,563         | 18,982         |
| Cleaning materials | 7,550          | 6,314          |
| Others             | 8,236          | 5,760          |
|                    | <u>209,403</u> | <u>178,576</u> |

### 9. GRANT TO NGOs

|                                   | 2013<br>US\$   | 2012<br>US\$   |
|-----------------------------------|----------------|----------------|
| Grant to:                         |                |                |
| CamKids                           | 95,002         | 74,323         |
| The Australia Cambodia Foundation | 87,800         | 123,425        |
|                                   | <u>182,802</u> | <u>197,748</u> |

### 10. OPERATING COSTS

|  | 2013<br>US\$   | 2012<br>US\$   |
|--|----------------|----------------|
| Staff benefits                               | 42,793         | 45,207         |
| Expenses related to CSC's lease house        | 14,481         | 17,779         |
| Subscriptions, advertisement, and other fees | 32,636         | 15,396         |
| Bank charges                                 | 13,360         | 9,829          |
| Office supplies and printing                 | 7,043          | 6,537          |
| Communications                               | 6,544          | 5,566          |
| Entertainment                                | 2,379          | 2,975          |
| Others                                       | 11,962         | 9,116          |
|  | <u>131,198</u> | <u>112,405</u> |

### 11. REPAIRS AND MAINTENANCE

|                        | 2013<br>US\$  | 2012<br>US\$  |
|------------------------|---------------|---------------|
| Vehicles               | 30,708        | 25,215        |
| Building and structure | 15,908        | 9,530         |
| Medical equipment      | 15,258        | 7,368         |
|                        | <u>61,874</u> | <u>42,113</u> |

## CHILDREN'S SURGICAL CENTRE

### NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

#### 12. MEDICAL EQUIPMENT

This represents medical equipments and other assets with cost less than US\$10,000.

#### 13. PAYMENT FOR SERVICES

This represents the payment for the services where the Chenda Polyclinic allows spaces and facilities for surgical operations for some patients of the Organisation.

#### 14. CASH AND CASH EQUIVALENTS

|                   | 2013<br>US\$   | 2012<br>US\$   |
|-------------------|----------------|----------------|
| Cash at banks     | 603,526        | 557,865        |
| Cash on hand      | 6,987          | 10,823         |
| Money Market Cash | 104,658        | 25,662         |
|                   | <u>715,171</u> | <u>594,350</u> |

The balances of cash at bank are at various banks, below:

|   | 2013<br>US\$   | 2012<br>US\$   |
|---|----------------|----------------|
| Wells Fargo Bank in USA                         | 271,039        | 107,134        |
| ANZ Bank in Cambodia                            | 171,676        | 100,184        |
| PayPal (*)                                      | 90,568         | 20,004         |
| HSBC in Hong Kong                               | 50,460         | 308,538        |
| Cambodian Commercial Bank in Cambodia           | 19,783         | 22,005         |
| Money Market Cash from Publicly Traded Equities | 104,658        | 25,662         |
|   | <u>708,184</u> | <u>583,527</u> |

Cash at bank are maintained in current accounts and saving accounts. Current account is non-interest bearing whereas saving accounts is interest bearing and earned interest from 0.05% to 0.20% per annum.

(\*) This account is the online donation account.

# CHILDREN'S SURGICAL CENTRE

## STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

### 15. PUBLICLY TRADED EQUITIES

|   | Common stocks  |                 | Preferred stocks |                 | Total    |
|---|----------------|-----------------|------------------|-----------------|----------|
|   | # of<br>shares | Cost in<br>US\$ | # of<br>shares   | Cost in<br>US\$ | US\$     |
| Beginning balances, as at 1<br>January 2012 | 10,116         | 217,088         | 300              | 13,304          | 230,392  |
| Add:  |                |                 |                  |                 |          |
| Exchange traded funds                       | 11,098         | 49,067          | -                | -               | 49,067   |
|   | 11,098         | 49,067          | -                | -               | 49,067   |
| Ending balance, as at 31<br>December 2012   | 21,214         | 266,155         | 300              | 13,304          | 279,459  |
| Beginning balances, as at 1<br>January 2013 | 21,214         | 266,155         | 300              | 13,304          | 279,459  |
| Add:  |                |                 |                  |                 |          |
| Donations                                   | 2,300          | 113,979         | -                | -               | 113,979  |
| Exchange traded funds                       | (10,488)       | (43,079)        | (300)            | (13,304)        | (56,383) |
|   | (8,188)        | 70,900          | (300)            | (13,304)        | 57,596   |
| Ending balance, as at 31<br>December 2013   | 13,026         | 337,055         | -                | -               | 337,055  |
|   | 2013           |                 | 2012             |                 |          |
|   | # of<br>shares | Cost in<br>US\$ | # of<br>shares   | Cost in<br>US\$ |          |
| Common stock and options                    | 13,026         | 337,055         | 21,214           | 266,155         |          |
| Preferred Stock                             | -              | -               | 300              | 13,304          |          |
| Exchange traded funds                       | -              | -               | -                | -               |          |
|   | 13,026         | 337,055         | 21,514           | 279,459         |          |

The movement above represents the costs of the publicly traded equities.

As of 31 December 2013, the fair value of the security stock is US\$ 397,153 (2012 : US\$309,770).



# CHILDREN'S SURGICAL CENTRE

## STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

### 16. PROPERTY AND EQUIPMENT

|                          | Medical<br>equipment<br>US\$ | Vehicle<br>US\$ | Building<br>US\$ | Construction<br>in progress<br>US\$ | Total<br>US\$  |
|--------------------------|------------------------------|-----------------|------------------|-------------------------------------|----------------|
| Opening net book amount  |                              |                 |                  |                                     |                |
| At 1 January 2012        | 209,065                      | 7,708           | -                | 206,000                             | 422,773        |
| Additions                | 33,350                       | -               | -                | 156,897                             | 190,247        |
| Depreciation charge      | (70,849)                     | (2,500)         | (7,560)          | -                                   | (80,909)       |
| Transfers                | -                            | -               | 362,897          | (362,897)                           | -              |
| Closing net book amount  | <u>171,566</u>               | <u>5,208</u>    | <u>355,337</u>   | <u>-</u>                            | <u>532,111</u> |
| As at 31 December 2012   |                              |                 |                  |                                     |                |
| Cost                     | 291,694                      | 10,000          | 362,897          | -                                   | 664,591        |
| Accumulated depreciation | (120,128)                    | (4,792)         | (7,560)          | -                                   | (132,480)      |
| Net book amount          | <u>171,566</u>               | <u>5,208</u>    | <u>355,337</u>   | <u>-</u>                            | <u>532,111</u> |
| Opening net book amount  |                              |                 |                  |                                     |                |
| At 1 January 2013        | 171,566                      | 5,208           | 355,337          | -                                   | 532,111        |
| Additions                | -                            | -               | 13,750           | -                                   | 13,750         |
| Depreciation charge      | (72,923)                     | (2,500)         | (93,589)         | -                                   | (169,012)      |
| Closing net book amount  | <u>98,643</u>                | <u>2,708</u>    | <u>275,498</u>   | <u>-</u>                            | <u>376,849</u> |
| As at 31 December 2013   |                              |                 |                  |                                     |                |
| Cost                     | 291,694                      | 10,000          | 376,647          | -                                   | 678,341        |
| Accumulated depreciation | (193,051)                    | (7,292)         | (101,149)        | -                                   | (301,492)      |
| Net book amount          | <u>98,643</u>                | <u>2,708</u>    | <u>275,498</u>   | <u>-</u>                            | <u>376,849</u> |

### 17. DEPOSITS AND PREPAYMENTS

|                          | 2013<br>US\$ | 2012<br>US\$ |
|--------------------------|--------------|--------------|
| Deposit on Credit Card   | 5,500        | 5,500        |
| Deposit for Water Supply | <u>465</u>   | <u>465</u>   |
|                          | <u>5,965</u> | <u>5,965</u> |

# CHILDREN'S SURGICAL CENTRE

## NOTES TO THE STATEMENT OF INCOME, EXPENDITURES, AND FUND BALANCE FOR THE YEAR ENDED 31 DECEMBER 2013

### 18. RELATED PARTY TRANSACTIONS

Significant related party transactions during the year are as follows:

|  | 2013<br>US\$    | 2012<br>US\$   |
|--|-----------------|----------------|
| (a) <i>Cambodian Acid Survivors Charity (CASC)</i> |                 |                |
| Other income - surgical operations                 | 2,300           | 2,000          |
| Income - other administrative                      | -               | -              |
| Expenditures - medical consumables and supplies    | (1,664)         | (3,532)        |
|  | <u>636</u>      | <u>(1,532)</u> |
| (b) <i>Chenda Polyclinic</i>                       |                 |                |
| Other income - cost recovery                       | 3,583           | 2,174          |
| Expenditures - payment for services                | (14,347)        | 18,584         |
| Expenditures - staff insurance                     | (5,586)         | 5,155          |
| Expenditures - other medical supplies              | (364)           | 6,528          |
|  | <u>(16,714)</u> | <u>32,441</u>  |
| (c) <i>Key management remuneration</i>             |                 |                |
| Per diem   | 119,301         | 113,620        |
| House allowances                                   | 9,278           | 10,385         |
| Insurance  | 16,341          | 25,062         |
|  | <u>144,920</u>  | <u>149,067</u> |