



# KAMBOO PROJECT

Für Menschen in Kambodscha  
Supporting Cambodians  
Pour les gens au Cambodge

## ANNUAL REPORT 2018

KAMBOO PROJECT  
AUF DER MAUER 2  
CH - 8001 ZÜRICH

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# Message from the Board

*„ Cambodian women and men work together for an autonomous and secure future. We support them. “*

(Vision of Kamboo Project)

**Dear patrons, dear followers, dear staff and colleagues, dear volunteers!**

A good idea, dedicated members, working projects - does a small NGO like ours need something like a re-branding? Brand and marketing, that's more in the advertising, where it comes to selling, for profit and market shares. If you do the right thing, the name and the self-representation are irrelevant. It's about the thing, not the facade. That's how it is. Or is it?

United Asia Charity is quite a good name, it uses the classic dictionary of international organizations, if there is such a thing. For what we do, it is too big, and for some, the word charity has an undertone that points in the wrong direction.

We notice that when we introduce ourselves with this name, and we also notice the people we work with and for which we work. Our work is concrete, we work in a manageable region, and we stay there because our projects often do not have a clear ending: our aim is not just to initiate what is necessary, but to keep it running sustainably.

Big NGOs are beginning to improve the world, to change the big structures. For that they have to move mountains. That's right and good. But the saying goes, people do not stumble over mountains, but over molehills. The molehills we care about in our small organization are located in Cambodia, in a manageable corner of the country. We are connected to the people there and their culture. We want to show that now with our name and our logo. Another tone, less sublime, another point of view, more from the inside, a new image

oriented towards the life-world of Cambodia. That suits us better. Welcome to Kamboo Project!

**Thank you United Asia Charity! Welcome Kamboo Project!**

With our new name Kamboo Project, our guiding principle "Supporting Cambodians" and our logo, which is related to the culture of the region, we want to express our compassion with the people of Cambodia.



**KAMBOO PROJECT**

Für Menschen in Kambodscha  
Supporting Cambodians  
Pour les gens au Cambodge

What have we delivered in 2018? In the past year, we recorded stable overall donations of CHF 39'315 (+2.5% y/y), but we more than doubled (+104% y/y) direct sponsorship of projects in Cambodia. This was possible through a sustained increase in volunteer work in administration and fundraising. This despite additional, but moderate effort for the rebranding of the association, which for the most part was accomplished via volunteer work. The ratio of project costs to total costs, which is so important for managing cash flows to Kamboo Project, is now 83%, thereby reaching for the first time the > 80% target issued by the Executive Board in 2016.

Five carefully selected, new projects within the framework of our two programs "Primary Schools" and "Community Development" have been implemented, while at the same time ensuring sustainable support for projects launched in 2016, 2017 and 2018. We continue to handle only those and as many projects as we can manage in follow-up care, which is first and foremost overseen by our permanent three-membered team. Sustainability is part of any plan that we launch.



## Ihre Spende in guten Händen.

We are very pleased to be awarded both quality seal and license from Switzerland's ZEWO Foundation as a visible sign of the progress we have made in governance, transparency and sustainability. Consequently, Kamboo Project, since December 14, 2018, classifies as certified NGO. Accounting practices have been adjusted accordingly - also by our trustee thv AG Aarau - in that we retrospectively report our finances from 2017 using the ZEWO method. In Cambodia, too, the relevant licenses with the local authorities were successfully recertified to reflect our new name. Here we continue to pursue what we believe is the right strategy, i.e. to act as a local NGO. Our Country Manager since the beginning of 2019 has been Mrs. Somalita Keo. Mrs. Keo previously worked for us as Chief Financial Officer, thereby volunteering for countless hours. Her commitment and competence have convinced us that the way forward is positive: her quality work as well as big experience will further allow for our NGO to make progress in Cambodia.

2019 promises to be a particularly successful year. The project pipeline is full; this includes a major project which is funded by a highly reputed Swiss company. At the same time, we see an increase in interest and popularity as well as further, deeper penetration of the project work in our core areas. As a result, according to non-audited, preliminary half-year figures, more than 95% of the funding effort is now invested in project work. This comes with all of rising donations, patronage contributions and project-linked grants.

Many thanks to you, dear supporters, for your faithful support of our development work!

On behalf of the Boards of Kamboo Project Cambodia and Kamboo Project Switzerland

# Vision

*Cambodian women and men work together for an autonomous and secure future.  
We support them.*

# Mission Statement

*We are a young, results-driven Swiss NGO of high integrity. Thanks to our project experience and passionate commitment, we ensure, in close cooperation with local partners, that donations and volunteer work support the people in Cambodia effectively and sustainably.*

# Who we are and where we operate

Kamboo Project was established under the name "United Asia Charity" in September 2014 as a Swiss non-profit association. In January 2017 the Board has been upgraded by adding experienced members to strengthen the organization. Through our teamwork, network and improved fundraising, we have taken the opportunity to substantially improve and professionalize our organization both in Cambodia and Switzerland. Since September 2018 we are Bamboo Project. Together, we are passionately committed to the rural Cambodian population to sustainably improve their lives. Since 2014, we have been implementing projects in the provinces of Siem Reap and Banteay Meanchey, Cambodia. In addition to this clear geographic focus, we limit our activities to three core areas where we can have the most impact: drinking water and sanitation, sustainable construction and renovation, and education. Bamboo Project is breathing the motto "help for self-help" - we help people to improve their living conditions in the medium to long term.

**Constituency:** Association (headquartered in Zurich/ZH).

**Tax: exemption status** (issued by the Canton of Zurich on November 27, 2014, re-certified for our new name on October 9, 2018).

**Licenses: Switzerland:** ZEWO since December 14, 2018. **Cambodia:** Ministry of Finance and Economics in Phnom Penh / initial certification as local NGO obtained in August 2016. Successfully re-certified in November 2017 and February 2019. **United Kingdom:** CAF registered since August 2016.

# Performance Review: Programs / Projects

## **Core activities water & sanitation. Construction & renovation and education**

Kamboo Project focuses on three core areas: water and sanitation, sustainable construction and renovation, and education. Since our foundation, we have been working through these core activities in two programs. Both touch on all three core areas at the same time. First, a program specializing in disadvantaged primary schools, and secondly, a community development program. Both programs are subdivided (and budgeted) in firstly, new projects (e.g. new renovation or installation work) and secondly, the monitoring and evaluation of existing and "completed" project work.

By the end of 2018, a total of 2512 learners, including 1379 girls, had access to safer, more comfortable, better equipped and more hygienic school facilities. In the meantime, 30 new gender-separated latrines have been put into operation, 11 new jobs for teachers have been created, and the construction work has been done by local companies, which in turn created and protected local jobs. The guiding principle and key idea of this programme remains the sustainable reduction of missed lessons for students, as well as the reduction of the illiteracy rate in rural areas, especially among the female population (who had suffered disproportionately under the reign of the Khmer Rouge).

By the end of 2018, within the framework of our Community Development Program for Roluos Municipality, about 10% of the citizens (including the children) have received improved living conditions. The guiding principle for this smaller but equally important programme is self-responsibility. Core initiatives comprise of, for example, simple repairs, self-organization in the neighborhood, or sharing hygiene best practices. These activities are supported by our local Bamboo Project team, who manage a thorough recurring monitoring process and empower the local citizens for accountability.



## I: Program for the upgrade of disadvantaged primary schools in rural areas

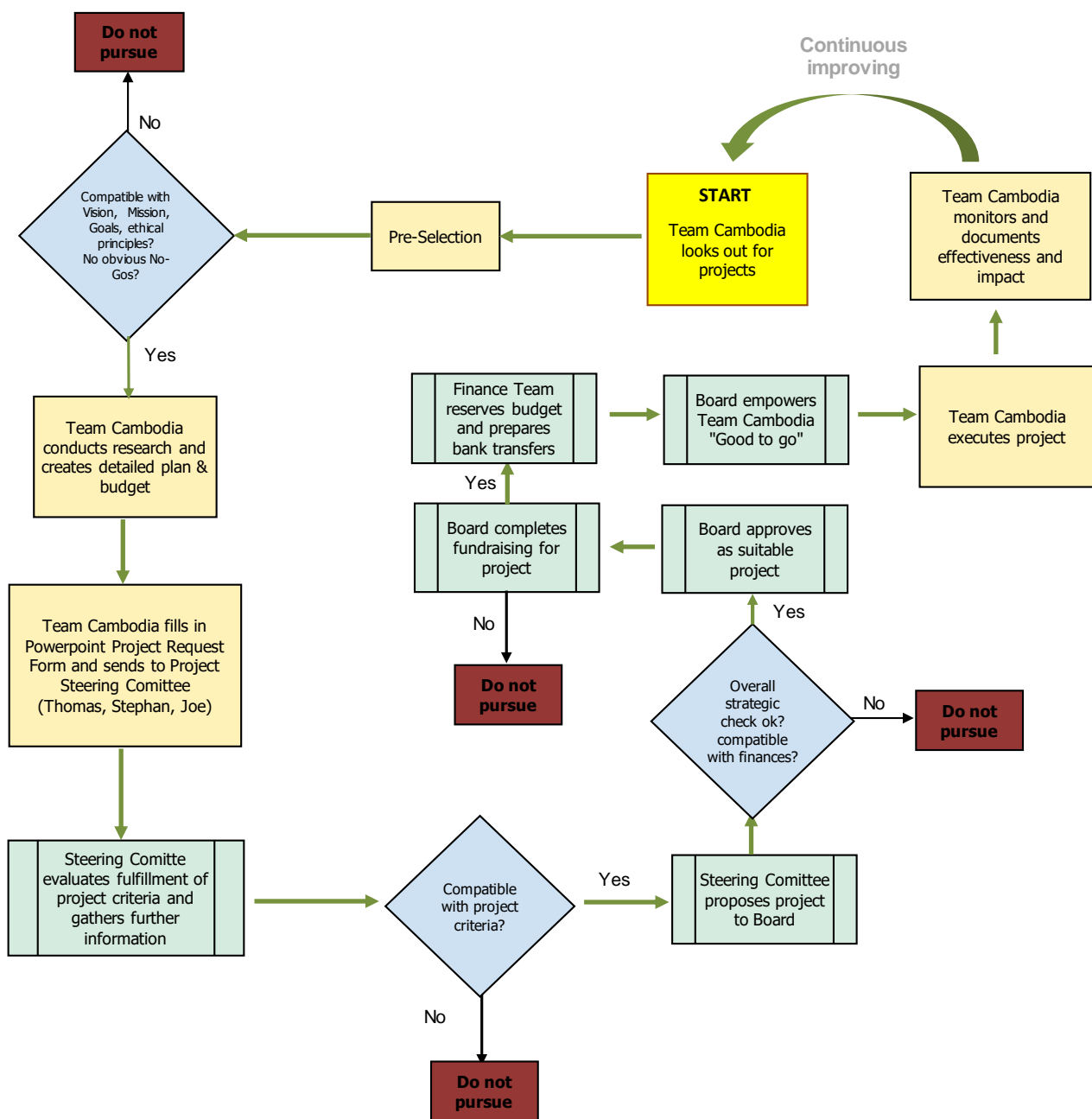
Kamboo Project operates on the back of a database of 58 carefully selected primary schools and 3 adjacent high schools in the provinces of Siem Reap and Banteay Meanchey. Projects within this program are typically more extensive than the second program, ranging from \$ 1,500 to \$ 20,000.



So far, Bamboo Project is not building new schools, but is focusing on three things: better mobility for learners, increased security of building infrastructure, and sustainably improved sanitation concepts in schools. In 2016 and 2017, we were mainly occupied with stock-taking ("research versus target") and a pilot project in Banteay Meanchey. In 2018, we implemented three school projects and thus started our programs in real terms.



The project selection is based on a concept developed by our local employees together with the Swiss Executive Board:



## II: Development of a community: Kouk Srok / Anhchanh

Since 2014, we have been supporting these two villages, which are part of Roluos Town, Prasat Bakong District, Siem Reap Province. There are a total of 67 villages around the area. Most of the villagers work as farmers or construction workers, often in random jobs.



This kind of work is traditionally done by the poorest people in Cambodia. As a result, many parents are traveling during the day or need their children in the household, so that many do not or only occasionally attend school. In addition, money is often missing for school equipment, including school uniforms, which are mandatory for enrolling at school in Cambodia. In addition to our efforts to convince families of the importance of good education for their children through recurrent visits and the provision of school supplies, we are focusing on two other areas: water and sanitation, including hygiene practices, and the

repair of buildings. These pillars allow us to make a tangible change with moderate financial outlay, typically \$ 50 to \$ 1,500 per initiative. It goes without saying that the use of our local team and various volunteers is necessary for these comparatively favorable measures to take effect. After further activities in 2018, a total of 191 out of 1372 villagers received direct and tangible support through new water filters, hygiene workshops, construction measures and improved sanitation, thereby gaining the opportunity to be accountable for an improvement of their own health, income situation and educational status.



The following is a table describing the most important projects initiated in 2018. The listed costs include only the external costs for construction contracts, materials, etc. The support work by our team on site as well as donations in kind such as laptops are not listed in the costs, which must be taken into account for any given comparison of the cost figures:


## Overview of the most important, newly initiated projects

Sector	Description	Beneficiaries	Location	Time frame for Input	Kamboj Project Team	Partner/Supplier	Official Stakeholders	Budget (USD)	Actual (USD)
Water/Sanitation	New toilet for widower family. A proper toilet house built from cement and brick with zinc roof with shower inside (1.5m x 1.2m).	Two families. Total of 6 people. 1-Mr. Huy Ho who is widower and has two children, all boys 2-Mrs. Hing Yath who is widower and has two children, one boy and one girl.	Kouk Srok Village, Roluos Commune, Prasat Bakong District, Siem Reap Province.	27 June - 6 July 2018	Care Team: Pisey , Dara, volunteer Jonathan Stanland.	Local workers lead works with support from UK volunteer.	Prasat Bakong commune chief and Kouk Srok village chief provide regulatory support	\$544.50	\$590.70
Construction and Renovation	School Roof Renovation for Kromom Bol Primary School which has 5 classrooms. One school building roof was fixed and all 5 classrooms repainted.	Provide a safe place to study in both rainy and hot seasons. There are 215 students (98 boys and 117 girls), 8 teachers (6 men and 2 women). The population around the village amounts to 813 citizens (402 male , 411 female).	Kromom Bol Village, Kantuot Commune, Svay Leu District, Siem Reap Province	01 July – 31 Aug 2018	Care Team Pisey, Dara and Khan Ra.	Local constructors crew runs building works. One roof fixed and 5 classrooms repainted	Provincial Department of Education provide regulatory support. School Support Committee and the related authority like commune chief and village chief and the committee are involved at all times.	\$3'863.00	\$3'715.46
Construction and Renovation	School Roof Renovation for Anlong Pir Primary School which has 5 Classrooms. We fixed school roof and unstable walls, gardening and garbage burning place. One school building roof fixed and 5 classrooms repainted.	Provide a safe place to study in both rainy and hot seasons. There are 470 students (267 boys and 203 girls), 17 teachers (2 male and 15 female). The population around the village amounts to 2,332people (1239 male, 1093 female).	Anlong Pir Village, Trapeang Thum Commune, Prasat Bakong District, Siem Reap Province	14 August - 25 November 2018	Care Team: Chin Pisey, Dara and Khan Ra	Local constructor in the community runs building works. The school was done as plan and transferred to school principle as their property.	District Department of Education Youth and Sport in Prasat Bakong District. School Support Committee and Community executives involved and supportive.	\$9'163.85	\$8'730.38
Education	Providing 12 laptops to high school which is located in a remote area called Varin. The laptops are fully pre-programmed with the bilingual software and Khmer operating system for students to immediately being able to study and learn about IT technology.	There is very limited IT Education at Varin High School. The students from grade 7 to grade 12 will include IT in their study curriculum.	Kanhchanrun village, Prasat Bakong District, Siem Reap Province	26th October 2018	Care Team: Chin Pisey, Dara and Khan Ra	Teachers and School	Access and regulatory approval to school granted by government staff from Siem Reap province and Varin department of Education Youth and Sport.	\$150.00	\$154.12
Education	Cooperative Learning, Coaching Seminar with Teacher Trainer Ms. H Kolly. Two-week training programme for teachers in Hun Sen Prasat Bakong Primary School.	6 English teachers attended the training on progressive methods of English didactics and cooperative learning methods.	Aolaok village, Bakong Commune, Prasat Bakong District, Siem Reap Province	3 April - 17 April 2018	Care Team: Chin Pisey, Dara and Khan Ra	Teachers	Initiated and overseen by school principle of Hun Sen Prasat Bakong High school.	\$0.00	\$113.00



# Input, output and impact of the projects initiated in 2018


## New toilet house for widower families (water/sanitation)

Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission:</b>  <b>Sanitation</b>            Reduce open plan defecation of population in the country side. Provide access to clean water sanitary facilities.</p> <p><b>Sector Goals:</b>  <b>Sanitation</b>            Build simple, practical toilets that large families or parts of local communities can share. Promote hygiene in remote area for either schools and/or rural communities.</p>	<p><b>Time frame:</b>            27 June – 06 July 2018</p> <p><b>Kamboo Project team:</b>            Pisey , Dara, volunteer Jonathan Stanland.</p> <p><b>Kamboo Project Partners/Suppliers:</b>            Lead support from UK volunteer who is a professional constructor.</p> <p><b>Official Stakeholders:</b>            Prasat Bakong commune chief and Kouk Srok village chief</p> <p><b>Beneficiaries:</b>            Village workers run basic construction works.</p>	<p><b>Number of beneficiaries:</b>            Two families. Total of 6 people.</p> <p><b>Results of Input:</b>            A proper toilet house built from cement and brick with zinc roof without shower inside with (1.5m x 1.2m). Hygiene training, ongoing.</p>	<p><b>Develop a community sense for hygiene.</b>            The people around the new toilet see the benefit and will turn to use toilet as it giving them security and hygiene in their families and also upgraded environment in their community.            Reduction in bacterial infections.</p> 



## Renovation Kromom Bol Primary School (construction/renovation)

Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission:</b>  <b>Construction/Education</b>            Operate in the spirit of United Nations' Goal #3 "Education for All" and lead children out of poverty.</p> <p><b>Sector Goals:</b>  <b>Construction</b>            Our ambition is to allow underprivileged families who live in remote areas access to safe buildings.</p>	<p><b>Time frame:</b>            01 July – 31 Aug 2018</p> <p><b>Kamboo Project team:</b>            Pisey, Dara and Khan Ra.</p> <p><b>Kamboo Project Partners/Suppliers:</b>            Local construction crew runs building works.</p> <p><b>Official Stakeholders:</b>            District Department of Education Youth and Sport in Prasat Bakong District.</p> <p><b>Beneficiaries:</b>            Teachers, parents all help with roof and repaint walls. School Committee coordinates aid.</p>	<p><b>Number of beneficiaries:</b>            215 students (117 girls, 98 boys,), 8 teachers (2 women, 6 men)</p> <p><b>Results of Input:</b>            One roof fixed and 5 classrooms repainted. Students can use school building again, was not accessible for months. Parents had refused for children to enter unsafe building. A safer place for students encourages families to send children to class regularly.</p> <p>Teachers temporarily without work, now back 100% at work.</p>	<p><b>Investing responsibly into local education sector:</b>            The upgrade in school infrastructure is publicised in the local villages. More children join school enrollment.</p> <p>Reduce illiteracy rate in the area, especially amongst female population.</p> 

## Renovation Anlong Pir Primary School (construction/renovation)


Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission:</b>  <b>Construction/Education</b>            Operate in the spirit of United Nations' Goal #3 "Education for All" and lead children out of poverty.</p> <p><b>Sector Goals:</b>  <b>Construction</b>            Our ambition is to allow underprivileged families who live in remote areas access to safe buildings.</p> 	<p><b>Time frame:</b>            14 August - 25 Nov 2018</p> <p><b>Kamboo Project team:</b>            Pisey, Dara and Khan Ra.</p> <p><b>Kamboo Project Partners/Suppliers:</b>            Local construction crew runs building works.</p> <p><b>Official Stakeholders:</b>            District Department of Education Youth and Sport in Prasat Bakong District. Community executives involved.</p> <p><b>Beneficiaries:</b>            School Committee coordinates aid.</p>	<p><b>Number of beneficiaries:</b>            470 students (267 boys and 203 girls), 17 teachers (2 male and 15 female).</p> <p><b>Results of Input:</b>            Team fixed school roof and unstable walls, gardening and garbage burning place. One school building roof fixed and 5 classrooms repainted.</p> 	<p><b>Investing responsibly into local education sector:</b>            The upgrade in school infrastructure is publicised in the local villages. More children join school enrollment.</p> <p>Reduce illiteracy rate in the area, especially amongst female population.</p>

## IT-Lab and laptop donation (education)

Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission:</b>  <b>Education</b>            Operate in the spirit of United Nations' Goal #3 "Education for All" and lead children out of poverty.</p> <p><b>Sector Goals:</b>  <b>Education</b>            Allow students from underprivileged families who live in remote areas mobile access to safe buildings, fresh drinking water, sanitary facilities.</p> 	<p><b>Time frame:</b>            October 2018</p> <p><b>Kamboo Project team:</b>            Pisey, Dara and Khan Ra.</p> <p><b>Kamboo Project Partners/Suppliers:</b>            Swiss Olympic Sports School Davos programmes laptops for use in Khmer/English and writes manuals.</p>	<p><b>Beneficiaries:</b>            All high school students from grade 7 to grade 12 will now include IT in their study schedule as a subject.</p> <p><b>Results of Input:</b>            Providing 12 Laptops to high school which located in a remote area call Varin High School. Laptops are installed with operating systems in Khmer version and IT programmes.</p> 	<p><b>Investing responsibly into local education sector:</b>            Ensure that advanced students have access to digital technology and learn to use it for their educational curriculum.</p>



## Cooperative learning for teachers (education)

Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission:</b>  <b>Education</b>            Operate in the spirit of United Nations' Goal #3 "Education for All" and lead children out of poverty.</p> <p><b>Sector Goals:</b>  <b>Education</b>            Allow students from underprivileged families who live in remote areas mobile access to safe buildings, fresh drinking water, sanitary facilities.</p>	<p><b>Time frame:</b>            3 – 17 April 2018</p> <p><b>Kamboos Project team:</b>            Pisey, Dara and Khan Ra.</p> <p><b>Kamboos Project Partners/Suppliers:</b>            Ms Helene Kolly, Swiss volunteer, teacher for interdisciplinary projects in Berne/CH. Magdalene Herman, volunteer from Poland.</p> <p><b>Official Stakeholders:</b>            Initiated and overseen by school principle of Hun Sen Prasat Bakong High school.</p>	<p><b>Beneficiaries:</b>            6 English Teachers of Hun Sen Prasat Bakong Primary School</p> <p><b>Results of Input:</b>            All-day-training during school vacation to prepare teachers for their upcoming English classes. Local material used, but new methodologies introduced such as interactive learning, cooperative learning, self-organized learning (SOL).</p>	<p><b>Investing responsibly into local education sector:</b>            Ensure that teachers have access to latest didactical know-how and learn to use it for interdisciplinary student curriculum.</p> 



## Detailed budgets of the projects initiated in 2018

### New toilet house for widower families (water/sanitation)

Budget Item	Description	Budget (USD)	Actual (USD)
Constructor	Paid to two constructors with a charge of \$75 per constructor.	\$150.00	\$150.00
Operational cost	Food & Beverage and Monitoring and Evaluation expenses	\$60.00	\$71.00
Supplies and materials	Cement, sand, stone, brick, metal sheet, concrete pillar, wooden pole & blanks, nail, toilet ring, water pipe, toilet door,	\$334.50	\$369.70
<b>Total</b>		<b>\$544.50</b>	<b>\$590.70</b>

### Renovation Kromom Bol Primary School (construction/renovation )

Budget Item	Description	Budget (USD)	Actual (USD)
Constructor	Pay for six constructors. The labor charge was \$146.02 per constructor.	\$625.00	\$876.12
Operational cost	Food, Beverage, travel expenses and registration fees.	\$612.00	\$827.46
Supplies and materials	Roof tile, sand, cement, wire, home paint, painting rolls & brush, screws, window and door trigger, window iron, brick, flage pole	\$2'626.00	\$2'011.88
<b>Total</b>		<b>\$3'863.00</b>	<b>\$3'715.46</b>

## Renovation Anlong Pir Primary School (construction/renovation)

Budget Item	Description	Budget (USD)	Actual (USD)
Constructors	Pay for 25 constructors. The labor charge was \$106 per constructor.	\$3'081.00	\$2'650.00
Operational cost	Food, Beverage, travel expenses and registration fees.	\$543.00	\$34.00
Supplies and materials	wood, wooden blank, wood snow sheet, air nail, door cover, roof tile, nail, botton, door cover, cement, sand, home paint, window connection, long and short window tips, painting roll and brush, s for school garden, brick, iron, sand paper, wire, cable, valve, screw, concrete ring	\$5'539.55	\$6'046.46
<b>Total</b>		<b>\$9'163.55</b>	<b>\$8'730.46</b>

## IT-Lab and laptop donation (education)

Budget Item	Description	Budget (USD)	Actual (USD)
Operational	Software installation	\$0.00	\$26.00
Meal Allowance	Breakfast, lunch and beverage for students during workshop	\$0.00	\$38.12
Transportation	Laptop Shipments	\$0.00	\$90.00
<b>Total</b>		<b>\$0.00</b>	<b>\$154.12</b>

## Cooperative learning for teachers (education)

Budget Item	Description	Budget (USD)	Actual (USD)
Benefits	Gasoline allowance for five English teachers	\$50.00	\$73.00
Meal Allowance	Refreshment for team and fives English teachers _three days in Eulork village, Prasat Bakong district, Siem Reap, Cambodia.	\$50.00	\$40.13
Transportation	Car rental_pick up and transfer Miss Kolly to Airport	\$20.00	\$20.00
<b>Total</b>		<b>\$120.00</b>	<b>\$133.13</b>

# Finance Report/ Auditor's Report

## Accounting – preliminary remarks

1. The present financial statements have been prepared in accordance with the provisions of Swiss law, in particular the articles on the commercial accounting and accounting of Swiss GAAP FER 21 for Non-Profit Organizations. Kamboo Project's fiscal year ends on December 31 of each reporting year.
2. In particular, the income statement is prepared according to the principle of gross accounting. As a result, fundraising expenses and the resulting donation income are not at all offset against each other.
3. For the period considered, all donations were non-dedicated and therefore freely available. There are no recurring donations (permanent standing orders) to be mentioned, nor any contributions from the public sector ("Public Private Partnerships"). There is currently no need for so-called Earmarked Fund Capital („zweckgebundenes Fondskapital“).
4. The last three financial statements, 2016, 2017 and 2018, have been audited. The figures and accounts for 2015 were not audited but taken into consideration by our trustee, thv AG, CH-5000 Aarau, as they serve as year-over-year comparables for the 2016 accounts. The accounts for 2015 were prepared strictly along the lines of the same principles, rules and chart of accounts that were applied for those of 2016, 2017 and 2018. As such, Kamboo Project would like to relay trust in the stability and consistency of its accounting framework and financial reporting.
5. In addition to the financial statements for Switzerland, this report also details the operating accounts for our activities in Cambodia, our only foreign representation, and in particular an activity report designed to provide transparency for the use of funds transferred from Switzerland to Cambodia. The operating account was installed, monitored and validated by our local accounting department, and the reporting currency is USD. The chart of accounts between the two countries is fully aligned.
6. Kamboo Project has no participations held by or held in other associations or companies. Kamboo Project operates an office in Cambodia. This is predominantly – but not exclusively - financed by transferring funds from Kamboo Project Switzerland.

# Income Statement Kamboo Project Switzerland

(01 Jan 2018 – 31 Dec 2018, CHF, German only)

Anhang

Bezeichnung		01.01.2018 - 31.12.2018	01.01.2017 - 31.12.2017
<b>Erträge zweckgebunden</b>			
Konto 3000: Spendenertrag Privatpersonen		18'201	17'943
Konto 3001: Spendenertrag Gönner		3'735	-
Konto 3002: Spendenertrag Institution		16'533	9'072
Konto 3003: Spendenertrag Fördermittel (Grants)		-	10'000
Konto 3004: Mitgliedsbeiträge Verein		850	450
Konto 3100: Spendenertrag Kambodscha von Schweiz		-	896
<b>Totale Erträge zweckgebunden</b>		<b>39'319</b>	<b>38'362</b>
<b>Aufwand</b>			
Projekt- und Dienstleistungsaufwand			
Konto 4100 Übertrag an Partnerorganisation in Kambodscha	E1	39'315	19'246
<b>Totaler Projekt- und Dienstleistungsaufwand</b>		<b>39'315</b>	<b>19'246</b>
Mittelbeschaffungsaufwand			
Konto 6600 Werbeveranstaltungen, Inserate, Drucksachen, Medien	E2	4'890	1'871
<b>Totaler Mittelbeschaffungsaufwand</b>		<b>4'890</b>	<b>1'871</b>
Administrativer Aufwand			
Konto 5683 Personalspesen Schweiz (Vorstand)		-	2'102
Konto 5821 Verpflegungsspesen (Vorstand)		78	-
Konto 5880 Personalanlässe		42	-
Konto 6132 Informatikdienstleistungen		863	3'719
Konto 6513 Porti		10	160
Konto 6530 Buchführung und Revision		1'338	1'275
Konto 6640 Reisespesen (Volontariate)		-	1'730
Konto 6641 Verpflegungsspesen (Volontariate)		170	-
<b>Totaler Administrativer Aufwand</b>		<b>2'500</b>	<b>8'986</b>
<b>BETRIEBSAUFWAND, TOTAL</b>		<b>46'705</b>	<b>30'103</b>
Konto 6940 Bankspesen		511	544
Konto 6949 Währungsverluste		88	1
Konto 6999 Währungsgewinne		-16	-
<b>Totales Finanzergebnis</b>		<b>584</b>	<b>545</b>
<b>Jahresergebnis</b>	E3	<b>-7'970</b>	<b>7'714</b>

remark: audited based on ZEWO standards

# Balance Sheet Kamboo Project Switzerland

(31 Dec 2018, CHF, German only)

Bezeichnung	Anhang	31.12.2018		31.12.2017		Abweichung	
			%		%		%
<b>AKTIVEN</b>							
Bankguthaben		7'253		15'152		-7'899	
Sonstige kurzfristige Forderungen		-		-		-	
Vorräte		-		-		-	
Wertberichtigung Vorräte		-		-		-	
Aktive Rechnungsabgrenzung		-		-		-	
<b>Umlaufvermögen</b>		<b>7'253</b>	100.0	<b>15'152</b>	100.0	<b>-7'899</b>	
Finanzanlagen		-		-		-	
Sachanlagen		-		-		-	
<b>Anlagenvermögen</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Aktiven</b>		<b>7'253</b>	100.0	<b>15'152</b>	100.0	<b>-7'899</b>	
<b>PASSIVEN</b>							
Verbindlichkeiten aus Lieferungen und Leistungen		-		-		-	
Übrige kurzfristige Verbindlichkeiten		-		-		-	
Passive Rechnungsabgrenzungen		871		800		71	
<b>Kurzfristige Verbindlichkeiten</b>		<b>871</b>		<b>800</b>		<b>71</b>	8.9
Langfristige verzinsliche Verbindlichkeiten		-		-		-	
<b>Langfristige Verbindlichkeiten</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>FREMDKAPITAL</b>		<b>871</b>	12.0	<b>800</b>	5.3	<b>71</b>	
Vereinskapital	B1	6'595		6'595		-	
<b>Organisationskapital</b>		<b>6'595</b>		<b>6'595</b>		<b>-</b>	
Gewinnvortrag		7'757		43		7'714	
Jahresergebnis		-7'970		7'714		-15'684	
<b>Bilanzergebnis</b>		<b>-213</b>		<b>7'757</b>		<b>-7'970</b>	
<b>EIGENKAPITAL</b>		<b>6'382</b>	88.0	<b>14'352</b>	94.7	<b>-7'970</b>	
<b>PASSIVEN</b>		<b>7'253</b>	100.0	<b>15'152</b>	100.0	<b>-7'899</b>	



# Cash Flow Statement Kamboo Project Switzerland

(01 Jan 2018 – 31 Dec 2018, CHF, German only)

Bezeichnung	2018		2017		Abweichung	
		%		%		%
Jahresgewinn	-7'970		7'714		-15'684	
<b>Geldfluss aus Betriebstätigkeit</b>	<b>-7'970</b>	100.9	<b>7'714</b>	250.2	<b>-15'684</b>	
Investitionen in Sachanlagen	-		-		-	
Devestitionen von Sachanlagen	-		-		-	
<b>Geldfluss aus Investitionstätigkeit</b>	<b>-</b>	-	<b>-</b>	-	<b>-</b>	
Veränderung kurzfristige Verbindlichkeiten	<b>71</b>		800			
Veränderung übrige langfristige Verbindlichkeiten	-		-5'431		5'431	
Veränderung Vereinskapiatal			-		-	
<b>Geldfluss aus Finanzierungstätigkeit</b>	<b>71</b>	-0.9	<b>-4'631</b>	-150.2	<b>4'702</b>	
<b>VERÄNDERUNG NETTO FLÜSSIGE MITTEL</b>	<b>-7'899</b>	100.0	<b>3'083</b>	100.0	<b>-10'983</b>	
Netto flüssige Mittel per 1. Januar	15'152		12'068		3'083	
Netto flüssige Mittel per 31. Dezember	7'253		15'152		-7'899	
<b>VERÄNDERUNG NETTO FLÜSSIGE MITTEL</b>	<b>-7'899</b>		<b>3'083</b>		<b>-10'982</b>	

# Appendix to the Annual Financial Statement of Kamboo Project Switzerland

## Notes to the Income Statement:

**E1: Transfer of funds to Kamboo Project Cambodia:** A large majority of donations are received in Switzerland. On a regular basis funds are transferred to Kamboo Project in Cambodia, so projects can be implemented on the ground. The annual report provides detailed information on the use of these financial resources.

**E2: Other operating expenses:** Marketing, IT and donation acquisition are by and large carried out by Kamboo Project Switzerland. These expenses are invoiced in Switzerland. Board member Kim Thurnherr charged the association with IT service contracts of CHF 863 through his company KDT-Solutions as part of the rebranding of the association. The board made sure in advance that KDT-Solutions offset market-competitive hourly rates.

**E3: Tax:** Since November 27, 2014, Kamboo Project is exempt from tax and donations are tax deductible. The renamed organization Kamboo Project has been exempt from tax since October 8, 2018 and the donations are tax-deductible.

## Notes to the Balance Sheet:

**B1: Capital of the Association:** The capital of the association was augmented by CHF 6'000 subsequent to a Board meeting and related decision dated 21 September, 2017. At the time of the balance sheet preparation, Kamboo Project only has so-called 'organizational capital' (non-dedicated, 'free' funds) and no 'fund capital' at all (third-party funding earmarked for specific use).

A statement of Changes to called-up capital/equity according to Swiss GAAP FER 21 is not required at this time.

## Excerpt: Auditor's Report (German only)



Bericht der Revisionsstelle zur  
eingeschränkten Revision  
an die Mitgliederversammlung des  
Kamboo Project  
8001 Zürich

thv AG  
Ziegelrain 29  
5001 Aarau  
Telefon +41 62 837 17 17  
Telefax +41 62 837 17 77  
thv.aarau@thv.ch  
www.thv.ch

### Bericht der Revisionsstelle zur eingeschränkten Revision

Als Revisionsstelle haben wir die Jahresrechnung (Bilanz, Erfolgsrechnung, Geldflussrechnung und Anhang) der Kamboo Project für das am 31. Dezember 2018 abgeschlossene Geschäftsjahr geprüft.

Für die Aufstellung der Jahresrechnung in Übereinstimmung mit Swiss GAAP FER, den gesetzlichen Vorschriften und den Statuten ist der Vorstand verantwortlich, während unsere Aufgabe darin besteht, die Jahresrechnung zu prüfen. Wir bestätigen, dass wir die gesetzlichen Anforderungen hinsichtlich Zulassung und Unabhängigkeit erfüllen.

Unsere Revision erfolgte nach dem Schweizer Standard zur Eingeschränkten Revision. Danach ist diese Revision so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden. Eine eingeschränkte Revision umfasst hauptsächlich Befragungen und analytische Prüfungshandlungen sowie den Umständen angemessene Detailprüfungen der bei der geprüften Einheit vorhandenen Unterlagen. Dagegen sind Prüfungen der betrieblichen Abläufe und des internen Kontrollsystems sowie Befragungen und weitere Prüfungshandlungen zur Aufdeckung deliktischer Handlungen oder anderer Gesetzesverstösse nicht Bestandteil dieser Revision.

Bei unserer Revision sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung kein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens-, Finanz-, und Ertragslage in Übereinstimmung mit Swiss GAAP FER vermittelt und nicht Gesetz und Statuten entspricht.

Aarau, 22. Januar 2019

thv AG  
Wirtschaftsprüfung

A handwritten signature in blue ink, appearing to read 'R. Kihm', on a light blue background.

Rolf Kihm  
Leitender Revisor  
zugelassener Revisionsexperte  
dipl. Wirtschaftsprüfer

A handwritten signature in blue ink, appearing to read 'A. Scholze', on a light blue background.

Adrian Scholze  
zugelassener Revisionsexperte  
dipl. Wirtschaftsprüfer

#### Beilagen:

- Jahresrechnung (Bilanz, Erfolgsrechnung, Geldflussrechnung und Anhang)



## Addendum: Income Statement Kamboo Project Organization /

01/01/2018 - 31/12/2018 (USD)

	<u>Total</u>
<b>Income</b>	
3000 Donation from private person	2,000.00
3100 Transfer from UAC CH to KHM	38,968.00
3300 Interest earned	7.79
<b>Total Income</b>	<b>\$ 40,975.79</b>
<b>Gross Profit</b>	<b>\$ 40,975.79</b>
<b>Expenses</b>	
5600 Payroll Expenses	16,122.42
5681 Education, Seminars	1,115.00
5689 Other personal expenses & benef	444.63
6000 Rental	2,640.00
6031 Utilities	525.56
6132 IT costs	14.00
6300 Insurance costs	413.82
6500 Office Supplies Stationary	670.81
6510 Telephone costs	10.00
6512 Internet	160.00
6513 Stamps, Postal	28.00
6532 Legal costs	1,138.98
6600 Marketing & Advertisement	38.50
6640 Travel	3,005.39
6641 Meal Allowances	1,947.83
6642 Accommodation	91.00
6643 Travel expenses - Gasoline	730.00
<b>6800 Project Costs</b>	
6810 Direct - Constructor	5,688.00
6830 Operational Costs	932.47
6840 Supplies and materials	6,416.08
<b>Total 6800 Project Costs</b>	<b>\$ 13,036.55</b>
6940 Bank fees	166.15
<b>Total Expenses</b>	<b>\$ 42,298.64</b>
<b>Net Earnings</b>	<b>-\$ 1,322.85</b>

## Addendum: Balance Sheet Kamboo Project Organization /31/12/2018 (USD)

	<u>Total</u>
<b>Assets</b>	
1001 ABA Cash Account United Asia Ch	113.79
1005 Kasse USD (Cash on hand)	219.78
1400 Prepaid expenses	
1401 Prepaid_Staff Insurance	276.77
1402 Prepaid_Rental	1,200.00
1403 Prepaid_Water Usage	30.00
1404 Prepaid_Internet	0.00
Total 1400 Prepaid expenses	<b>\$ 1,506.77</b>
Total Assets	<b>\$ 1,840.34</b>
<b>Liabilities and shareholder's equity</b>	
Current liabilities:	
2000 Salary Tax Payable	65.57
2001 Withholding Tax payable	240.00
Total current liabilities	<b>\$ 305.57</b>
Shareholders' equity:	
Net Income	-1,322.85
Opening Balance Equity	2,857.62
Retained Earnings	
Total shareholders' equity	<b>\$ 1,534.77</b>
Total liabilities and equity	<b>\$ 1,840.34</b>

# Outlook and critical ratios

## Outlook: budget 2019

The present budget was approved by the General Assembly. It is based on the proposal of the Board and is unaudited (German only):

		Ist 2017	Ist 2018	Soll 2019
<b>Erträge</b>				
Konto 3000: Spendenertrag Privatpersonen	CHF	17'943	18'201	20'000
Konto 3001: Spendenertrag Gönner	CHF	-	3'735	4'000
Konto 3002: Spendenertrag Institution	CHF	9'072	16'533	7'500
Konto 3003: Spendenertrag Fördermittel	CHF	10'000	-	40'000
Konto 3004: Mitgliedsbeiträge Verein	CHF	450	850	670
Konto 3050: Projektgebundene Spenden	CHF			135'000
Konto 3100: Spendenertrag Kambodscha von Schweiz	CHF	896	-	-
<b>Totale Erträge</b>	<b>CHF</b>	<b>38'362</b>	<b>39'319</b>	<b>207'170</b>
<b>Aufwand (nach Zewo):</b>				
Projekt- und Dienstleistungsaufwand (nach ZEW0)				
Konto 4100 Übertrag an Partnerorganisation in Kambodscha	CHF	19'246	39'315	200'000
<b>Totaler Projekt- und Dienstleistungsaufwand (nach ZEW0)</b>	<b>CHF</b>	<b>19'246</b>	<b>39'315</b>	<b>200'000</b>
Mittelbeschaffungsaufwand (nach ZEW0)				
Konto 6600 Werbeveranstaltungen, Inserate, Drucksachen, Medien	CHF	1'871	4'890	3'000
<b>Totaler Mittelbeschaffungsaufwand (nach ZEW0)</b>	<b>CHF</b>	<b>1'871</b>	<b>4'890</b>	<b>3'000</b>
Administrativer Aufwand (nach ZEW0)				
Konto 5683 Personalspesen Schweiz (Vorstand)	CHF	2'102	-	-
Konto 5821 Verpflegungsspesen (Vorstand)	CHF	-	78	-
Konto 5880 Personalanlässe	CHF	-	42	-
Konto 6132 Informatikdienstleistungen	CHF	3'719	863	1'500
Konto 6513 Porti	CHF	160	10	-
Konto 6530 Buchführung und Revision	CHF	1'275	1'338	1'750
Konto 6640 Reisespesen (Volontariate)	CHF	1'730	-	-
Konto 6641 Verpflegungsspesen (Volontariate)	CHF	-	170	-
Konto 6940 Bankspesen	CHF	544	511	750
Konto 6949 Währungsverluste	CHF	1	88	-
Konto 6999 Währungsgewinne	CHF	-	-16	-
<b>Totaler Administrativer Aufwand (nach ZEW0)</b>	<b>CHF</b>	<b>9'530</b>	<b>3'084</b>	<b>4'000</b>
<b>AUFWAND, TOTAL (nach ZEW0)</b>	<b>CHF</b>	<b>30'648</b>	<b>47'289</b>	<b>207'000</b>
<u>Netto Gewinn/(Verlust)</u>	CHF	7'714	-7'970	170

## Critical ratios - cost split according to ZEW0 guidelines

	Cost (%-split acc. to ZEW0)		
	2017	2018	2019E
Projects	63%	83%	97%
Fundraising	6%	10%	1%
Administrative	31%	7%	2%



# Risk assessment

## Financial risk

Kamboo Project might not be able to raise the required total amount for specific project commitments and thus lose funding in the form of funds or 'grants'. This can put at risk the continued functioning of the association.

Kamboo Project might err in budgeting, and effective project costs could significantly exceed projected costs. Cambodia currently has high rates of inflation in wages, rents, electricity and land ownership.

Kamboo Project might not have enough funds available in the form of free resources (e.g., membership fees, non-dedicated grants) to cover its fixed and overhead costs.

## Operational risk

Kamboo Project might hire unqualified personnel in the context of assembling construction teams, which could lead to delays or even strikes.

Persistent monsoon storms (especially between July and September) might destroy essential infrastructure during project preparation, especially during early stages of a construction project.

The legal situation regarding land ownership in Cambodia is at times less transparent and Kamboo Project might not protect itself sufficiently against property confiscation. Kamboo Project has for the time being made a conscious decision not to acquire any land. According to local Property Law, the Khmer share of ownership in property must be at least 50.1% anyway.

## **Political risk**

We firmly believe that we are prepared for economic headwinds since we are predominantly financed from abroad. We are also currently looking for partnerships with local grassroots organisations to mitigate risk. We are not, however, immune to any incipient acts of violence or unrest, and would have to postpone or cancel projects under such scenario.

## **Legal risk (licensing)**

Kamboo Project has obtained a local license from the Ministry of Economy and Finance in Cambodia, while many other NGOs prefer the International License (to be issued by the Ministry of Foreign Affairs). Since 2017, legislators have been calling for more stringent requirements for the recertification, which is pending every three years. These requirements are accompanied by regular, strict controls. Many NGOs are therefore struggling with successful licensing and need to raise their internal processes and reporting, project and financial transparency to a higher level. This could also increase our administrative burden in Cambodia over time. In the worst case, Bamboo Project could lose critical local licenses if it violates local laws and policies.

We protect ourselves against this by establishing in 2017 a three-member board on site with a great deal of experience in financial supervision and government affairs. We also believe that we have established "best-in-class" local governance from the start. This was re-confirmed twice, most recently in February 2019.

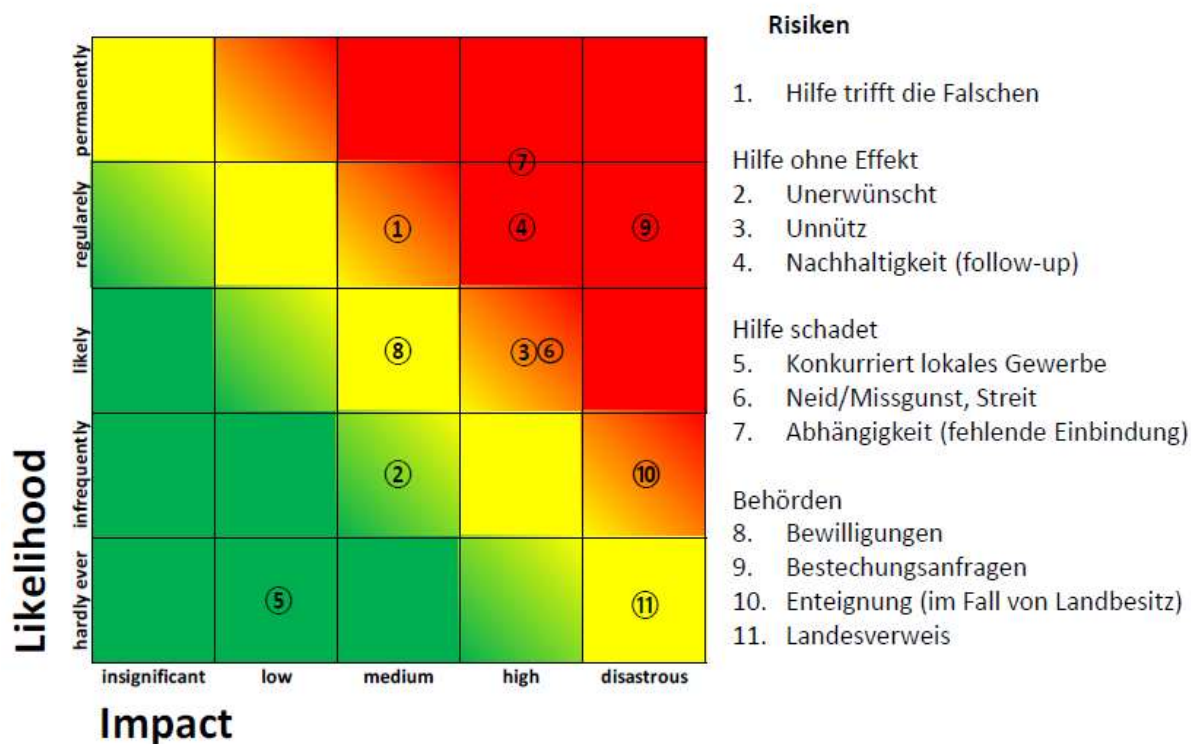
## Risks specific to Kamboo Project

Kamboo Project might be deprived of critical local licenses if it violated laws and guidelines for NGOs.

Important employees might defect and join peer organisations or leave to enter into the commercial industry, or may require longer absence period due to illness.

Kamboo Project could lose the trust of important stakeholders in projects: village citizens, village chiefs, teaching staff at schools, parents, collaborators, provincial authorities, donors, and many more.

## Kamboo Project - risk prevention is a part of our DNA: permanent in-house evaluation



Source: Kamboo Project, thanks to: Jürg Baltensperger, Kamboo Project Legal Counsel, Member of the Executive Board and certified project manager. The full English version is available upon request.

# Acknowledgement

On behalf of our members, the Kamboo Project Board would like to thank the following institutional sponsors as well as the following private patrons and volunteers for the support that has been so crucial for our development work. Support has occurred in various ways such as monetary and material donations, the placement of experts, consultancy services, staff training and free of charge on-the-ground activity:

## **Institutions und companies:**

Catholic Parish, Oberrieden/CH

Lutherian Parish, Uitikon Waldegg/CH

Catholic Parish, Uitikon Waldegg/CH

Accountants for International Development  
(AFID), London/UK

Burkart Media, Baden/CH  
([www.burkart.media](http://www.burkart.media))

Clariant Foundation, Basel/CH

JayBee Consulting, Zürich/CH

KDT-Solutions GmbH, Reinach/CH

Lions Club Klosters/Davos (CH)

On Point GmbH, Zürich/CH

QualiClean GmbH, Emmenbrücke/CH

Securitas AG, Chur/CH

Sustainserv GmbH, Zürich/CH

Swiss Olympic Sport School, Davos/CH

## Private persons:

Susanna and Markus Armbruster, Uitikon Waldegg/CH

Mariela Bairgian und Pieter Busscher, Bäch/CH

Jürg Banz, Klosters/CH

Familie Damaris Bartholet, Flums/CH

Tereza and Arnaud Blatter, Lausanne/CH

Claire-Lise and Werner Blatter, Troinex/CH

Andrea Dintheer, Zürich/CH

Rev. Dr. Michael Dorner, Concordia

University of St. Paul (USA)

Regula Jordi and Remo Frei, Davos/CH

Nina Gamma, Altdorf/CH

Paul Griffin, London/UK

Vera and Christian Hille, Bad Soden/DE

Leon Howard-Spink, London/GB

Mark Johnson, Glasgow/GB

Helene Kolly, Morat (Murten)/CH

Tim Lange, Essen/DE

Marie Merz, Stuttgart/DE

Moritz Makosch, London/GB

Daniel Margadant, Zürich/CH

Peter Quenzer, Wettingen/CH

Andi and Nadine Schacke, Rüti/CH

Family Dr. Christian Schlimm,  
Darmstadt/DE

Jonathan Stanland, Folkestone/GB

Jutta Umbhauer, Pau/FR

Claudio Viglino, Davos/CH

Familie Jennice Wirth, Sargans/CH

Daniela Zacheo and Michi Hirschi, Zürich/CH

# Governance

Our organization and governance consist of two parts that complement each other. We manage project strategy, fundraising, administration and use of funding and donations, information technology, legal, finance and audit from Switzerland (headquarter: Zurich). Our operational centre, including project management, liaison with authorities and voluntary work, is located in Siem Reap, Cambodia.

The highest body is the General Assembly, which was convened in 2018 twice, once of which extraordinarily, in accordance with the Articles. The Executive Board also met three times in 2018.

The Executive Board consists of:

1. Thomas Gilbert (\* 1971), President, is a trained natural scientist and high school teacher.
2. Kim Thurnherr (\* 1992), Vice-President, is an IT service provider, self-employed and Managing Director of KDT-Solutions.
3. Jürg Baltensperger (\* 1978), MLaw, is the owner of a consulting firm in the areas of compliance, risk management and corporate governance. He is a certified project manager.
4. Stephan Lienin (\* 1970) is a natural scientist, longtime corporate consultant for sustainability and co-founder of Sustainerv (Zurich, Boston).
5. Joe Lang (\* 1988) is employed as co-managing director of QualiClean GmbH.
6. Peter Quenzer (\* 1968) is Chief Financial Officer of HINT AG / Lenzburg. <sup>1</sup>

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<sup>1</sup> Peter Quenzer left the Management Board at 31 March 2019 at his own request because of high professional demand. The search for a successor has begun.



# How to support Kamboo Project: donations, visits, volunteering

Donate with one of the payment processes provided below. We appreciate and welcome your contribution, even more so if you would like to specify the project or the project type that you want us to support on your behalf! Thank you very much, your Kamboo Project.

## Financing concrete projects

1. You donate for a concrete project, which appeals most to you. See [Project Overview](#)
2. Your donation flows directly into the chosen project.
3. You monitor of the progress and sustainability of the projects online.
4. Even with what one would consider a ‚moderate‘ one-time donation, you can help alleviate the sufferings of the rural population.

## Become a patron / ongoing membership

1. Support United Asia Charity with an annual donation.
2. You can become a patron contributing from CHF 100 USD per year.
3. As a patron, you are measurably backing the build-up work of KAMBOO PROJECT and support the coverage of fixed costs in Cambodia (notably ongoing salaries and rent due)

## Uncomplicated, immediate support

1. Donate quickly, safely and in an uncomplicated manner.
2. Your donation is used directly where it is most needed.
3. In the case of larger donations, you can contact us directly and discuss with us where exactly you would like us to deploy your funds.
4. We offer numerous ways to make a financial contribution: Post Finance, Bank Wire, Credit Card, PayPal, SOFORT Transfer, Ammado and The Charities Aid Foundation (Tax-free grants and donations out of the United Kingdom).



For further information on the different donation possibilities, please visit our website:

[We support Kamboo Project and Cambodia](#)

## Philanthropists stopping by

Think of patrons who donate, but at the same time also provide hands-on aid. Donors who prefer to coordinate how their contribution is used, plus learn about the culture of an exciting, underrecognized part of Asia. It is also possible for you to visit our site at any time, to visit our work, and even to support projects. This way, you can see in action how and where the funds flow.



Our Cambodian office is located in the outskirts of Siem Reap (about 20 minutes by Tuk-Tuk from the airport // to the city centre: less than 2 miles or 10 minutes by bike, 5-7 minutes by Tuk-Tuk, respectively). We offer guests the opportunity to stay overnight undisturbed and with respectful distance, yet be close to the team.

## Our local address:

*Kamboo Project Organization*

*House No 57*

*Treang Village*

*Slorkram Commune*

*Siem Reap Province*

*Cambodia*



## Contact us via courier or via e-mail:

*Kamboo Project*

*Auf der Mauer 2*

*CH-8001 Zurich*

*Switzerland*

[info@kamboo-project@ngo](mailto:info@kamboo-project@ngo)

[vorstand@kamboo-project.ngo](mailto:vorstand@kamboo-project.ngo)

Many thanks for your actionnable support!







