



# ANNUAL REPORT 2022

KAMBOO PROJECT  
AUF DER MAUER 2  
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# Executive Summary from the Board

Dear donors, dear followers and dear volunteers



Some time has passed since our last annual report. If we were to describe in a few words what has happened at Kamboo Project in the last twelve months, it would sound like this: The team in Cambodia has managed, with a lot of dedication, to keep all ongoing projects on a productive course and to provide support wherever it was

needed. More projects have been added, we have expanded our collaborations, we are making a difference! And we see: Our efforts pay off!

Let's start with our three core programs. The first is water, sanitation and hygiene. In this area, as in the others, we want to initiate sustainable development. In other words, the schools we support should take on as much responsibility as possible. This also includes the economic part of project management, financing, and public relations. Of course, we know that external support is necessary to move things in a positive direction. However, it is absolutely part of Kamboo Project's approach that the schools should become the actual drivers of the projects. When we say "the schools," we mean primarily the teachers. Over three months, we placed a focus on online training to keep motivation high for the work in the ongoing SHIP, the School Hygiene Improvement Program in our Siem Reap province. In their own words, "I love Kamboo Project, I love the Kamboo Project Team. Thanks very much to all donors and supporters for helping me to shape my presence, which was back then my future. I commit to help Kamboo with social work whenever they need my assistance."

115 teachers participated and not only did they receive training on sanitation hardware, didactics of teaching hygiene standards, and implementation examples, but they also exchanged ideas with the trainers on fundraising and local action on their own initiative.



Speaking of exchanging: We initiated an exchange program in which participating teachers visit other schools in the country that have managed to firmly establish high hygiene standards on their own campuses. Seeing what others have already achieved is so much more tangible than any training or

education! The example spurs on, and good ideas are imparted at the same time.

The evaluation of what has been achieved should not be underestimated. This is laid down in our guidelines and was carried out in six schools in 2022. A performance review is always an important component if something needs to be adjusted in the course of the project. Sounds like classic management? It is! Kamboo Project is supposed to be successful, and that's why we use methods that don't guarantee success, but make it more likely. But the evaluation also has a completely different aspect: the schools, the employees are seen in their commitment and perceived with their contribution. Achieving a three-star rating in the evaluation is also a very personal success that simply feels good. This year's evaluation committee included representatives of the state school authorities and Kamboo Project representatives. The committee used the government's guidelines as evaluation criteria. The significance is correspondingly high - as is the prestige that the schools gain from a good evaluation. By the way: All the six school received a three-star-rating as a high achievement.

New to SHIP in 2022 were three more elementary schools in Lvea, Soung and Phum Steung. At the start, we familiarized 41 teachers with the basics of the program in a one-day workshop. In the next step, 941 students in the three schools received their introduction to better hygiene during class time. one-day workshop. In the next step, 941 students in the three schools received their introduction to better hygiene during class time. By the way, this included a large delivery of toothbrushes and toothpaste. This is part of the program in all of "our" schools. We have equipped well over 3,000 students and their teachers this year. Also with small, practical aids: There are now storage

facilities everywhere for their own toothbrushes. The nine schools that have been part of the project since it began in early 2020 will also continue to run the program independently. We also held a one-day workshop for these schools, which the 152 participants used primarily to share their experiences. In addition, there are the monthly meetings with the teachers who focus on SHIP. The meetings are always very tightly organized and extremely helpful.

In the next step, 941 students in the three schools received their introduction to better hygiene during class time. By the way, this included a large delivery of toothbrushes and toothpaste. This is part of the program in all of "our" schools. We have equipped well over 3,000 students and their teachers this year. Also with small, practical aids: There are now storage facilities everywhere for their own toothbrushes. The nine schools that have been part of the project since it began in early 2020 will also continue to run the program independently.



We also held a one-day workshop for these schools, which the 152 participants used primarily to share their experiences. In addition, there are the monthly meetings with the teachers who focus on SHIP. The meetings are always very tightly organized and extremely helpful. What seems self-evident to us often fails in rural Cambodia because even the simplest infrastructure is lacking. Clean drinking water must first be available, handwashing must be internalized as meaningful, and when children find it normal to simply relieve themselves in the environment, a toilet stall or urinal is initially strange to them. Which brings us back to the fact that hardware is immensely important in SHIP, but perhaps not the core of the program. In two schools, we owe quite a bit of sanitation and equipment to Geberit - we have reported on this in detail in previous annual reports. Maintenance and care of the facilities are the responsibility of the two schools, which we have also visited regularly this year to see if everything is working. It does - and we won't have to look after these plants next year. The two schools do that all by themselves.



Even our regular supporters are probably not aware of the fact that SHIP as a major focus of Kamboo Project will be phased out as scheduled at the end of 2022 - after almost two years. Hence the intensive efforts of our team on the ground to hand everything over to the schools in an orderly manner. The current

government programs have very similar goals; at a refresher workshop for three schools, the regional school authorities at the provincial and district levels were already heavily involved. So what we have built will not be lost! The closing ceremony was attended by 111 teachers and listened to the greeting speeches of the heads of the district school authorities and the head of the provincial health and education authorities. A happy conclusion, sealed by certificates for the participating schools and with good prospects for the future.

Our second focus in the Kamboo Project is on structural improvements to buildings and school grounds. For Phum Steung Primary School, we have worked with the school management to put together a two-year program to create a learning-friendly environment. So far, the school grounds are regularly affected by flooding during the rainy season, and plant growth is difficult to control. There will be a lot to do here. Much has already been done at the Wat Roka and Chea Smon elementary school: since this year, toilet blocks have been available for the first time, an invaluable relief especially for the girls who are taught here. At Anlong Pir Primary School, we have provided the school grounds with a sturdy fence. This provides protection, e.g. from animals that want to raid the school garden, and it reminds the schoolchildren that they should stay on the grounds during lessons.

At Phum Peak 4 Primary School we have started the construction of new classrooms in cooperation with the Cambodian foundation Child's Dream. A building with three rooms and a small sanitary building with four toilets are planned. New toilets will also be available soon at Soung Primary School. 80 percent of the cost will be covered by Kamboo Project.



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Our third focus: school education. As planned, but unfortunately interrupted by the Covid pandemic in 2021, we provided another 152 schoolchildren with bicycles. We specifically selected the children who would benefit most from the bicycles. For some, the bike is actually a prerequisite for regular school attendance. After the pandemic subsided, there was also a great need for school uniforms, shoes and basic equipment. Equipment for about 150 school children went to 17 elementary



schools. We again provided 100 families with children in eight schools with large food packages. We selected the families with the help of the school administrators. Another 20 families received large food packages that they were particularly in need of as a result of the Corona pandemic.

We have also done a lot for ourselves. Somalita Keo from our Cambodian team participated in a course for business founders for four months. Somalita also sees Kamboo Project as a kind of social enterprise that needs to be run sustainably and can find ways to get sustainable funding in the country itself. As one of the top three participants, she brought home a \$1500 prize for Kamboo Project. A great achievement!

We could still list a lot of things that have happened in and around Kamboo Project in the last almost twelve months. In order not to make it too long, just a short overview at the end. We dedicated two days in 2022 to a first aid compact course, under expert guidance and well attended by the teaching staff. We set up and equipped a first aid room at Ta Ai Primary School. The funding came through the South East Asia Foundation - thank you! We have supplied nine other schools with first aid kits.

The water supply in our schools usually works via large water tanks. Microbacterial contamination is always an issue. In four of "our" schools, professional tests have actually found infestation. We have supported disinfection using chlorine. We support construction activities in schools, and now also construction workers. Together with Safetyknot, an international aid organization in the field of occupational safety and health in Asia, we have provided occupational safety training for construction workers.

At one school, we helped fence off a pond on the grounds - no longer a danger to smaller school children. We helped 20 families to plant and maintain their own small garden for food. Computer skills are also in high demand in



Cambodia. We equipped two elementary school with used but fully functional computer workstations. Visit from Switzerland: Sarina Bundi also used her stay in Cambodia for a voluntary week as an English teacher in four of our schools. Thank you dear Sarina!

It was a long year. It was also a strong year for our organisation. If you feel like it, take another look around our website, and stay with us.

On behalf of the Board of Kamboo Project Switzerland and the team in Cambodia

A handwritten signature in blue ink that reads "James Gillett".

# Vision and Mission Statement

Cambodians work together to meet the basic needs of children.



We combine donations and voluntary work with a dedicated team in Cambodia to help children learn in a safe environment. We leverage our extensive knowledge of local needs and build effective collaborations with teachers, parents and communities to achieve sustainable impact.

## Constituency:

Swiss Association headquartered in Zurich/ZH

## Tax:

Exemption status, issued by the Canton of Zurich on November 27, 2014, and re-certified on October 9, 2018

## Licenses:

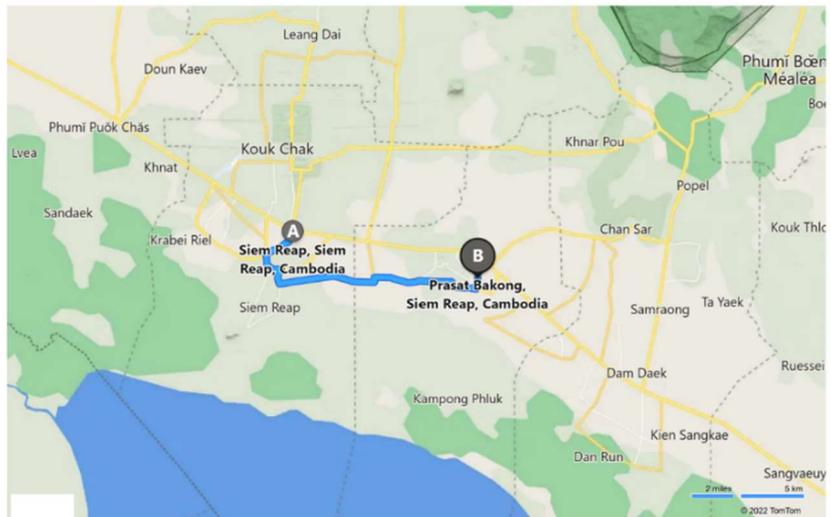
Switzerland: ZEW0 licensed since December 14, 2018

Cambodia: Local license issued by the Ministry of Interior

United Kingdom: CAF registered since August 2016

# What we do and where we operate

Prasat Bakong District is the only district we operate in since 2018. One of the reasons for our strategic and regional focus is the strive for continuous improvement of the schools, and once we have chosen them and once we have started our support programs. We still focus on three such core programs, occasionally accompanied by small add-on projects to make sure we support the communities around these schools with basics so families with school children can fully benefit.



- ✓ Construction & Renovation
- ✓ Water and Sanitation
- ✓ Education.

30 Schools



371 Teachers



9393 Students



Core Project	Sub Project	Number of Beneficiaries
Education	Bicycle Project	160 Learners (13 Primary Schools)
	Library Project	362 Learners (2 Primary Schools)
	Computer Project	1481 Learners (2 Primary Schools)
	School Supply Project	150 Learners (20 Primary Schools)
	Food Supply Project	10 families and 100 learners
	School Garden Project	14 Primary Schools (5584 Learners)
	Home Garden Project	20 vernerable families or learners
Construction	School Building Construction Project	166 Learners (3 classrooms)
	Toilet Building Construction Project	3 Primary Schools (1083 Learners)
	Safetyknoth Project	20 Construction workers
	First Aid Room Renovation Project	1 Primary Schools (297 Learners)
Water & Sanitation	School Hygiene Improvement Project	9 Primary Schools ( 4035 Learners)
	Drinking Water Mainternance Project	2 Primary Schools (1540 Primary Schools)
	Girl Project	40 Learners from 2 Primary Schools

The framework for our activities is the seventeen Sustainable Development Goals (SDGs) of the United Nations, more specifically three of them:

**4** QUALITY EDUCATION



**Sustainable Development Goal 4 (SDG 4) is the education goal.** It aims to “ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”.

**3** GOOD HEALTH AND WELL-BEING



**Sustainable Development Goal 3 (SDG 3) is the goal for access to Good Health and Well Being.** It aims to “ensure healthy lives and promote well-being for all at all ages”.

**6** CLEAN WATER AND SANITATION



**Sustainable Development Goal 6 (SDG 6) is the goal for access to clean water and sanitary equipment.** It aims to “ensure availability and sustainable management of water and sanitation for all”.

Three core strategic objectives that are derived from our mission:

### **Construction & Renovation:**

**Program Goal:** Our ambition is to allow underprivileged children who live in remote areas access to safe and satisfactory condition school buildings for their better-quality education.

**Program Impact:** The upgrade in school infrastructure publicized in the local villages promotes the learning sector or the importance of education to the family in the rural area. The high illiteracy and school dropout rate will decrease, and the community can develop by having educated citizens. Like this, we make a difference for the children and a better future for the family/community.

### **Water and Sanitation**

**Program Goal:** To promote hygiene in the remote area schools and communities.

**Program Impact:** The people around that place will use clean water to give them better health and hygiene in their family and living environment in their community.

### **Education:**

**Program Goal:** Our work ensures underprivileged children in remote areas access high quality education preparing them for a safe sustaining life.

**Program Impact:** This activity is to leads to a greater likelihood that the education will improve. Within the family, having one child attend promotes the possibility of other children also going to school. The high illiteracy and school dropout rate will decrease, and the community can develop by having educated citizens. Like this, we make a difference for the child and a better future for the families and communities.

# Performance Review 2022: Programs/Projects



# Input, output and impact of the projects initiated in 2022 in tables (English only)

Bicycle Project " Bells for a Better Life"			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<b>Mission</b>	<b>Time Frame:</b>	<b>Number of Beneficiaries:</b>	<p>This leads to stronger likelihood that secondary education will be undertaken. Within the family, having one child attend promotes the likelihood of the other children attending. The high illiteracy and school dropout rate will decrease and the community can develop by having educated citizens. Like this, we not only make a difference for the child but also a better future for the family/community.</p>
<b>Education</b>	From January 2022 till December 2022	Total 160 pupils (90girls)	
Operate in the spirit of United Nations' Goal #4 Quality Education. "Education for All" and lead children out of illiteracy/ poverty.	<b>Kamboo Project Team</b>	<b>Results of Input:</b>	
	Local Team		
<b>Sector Goals</b>	<b>Kamboo Project Partners</b>		
<b>Education</b>	Woombike Company		
The bicycles break crucial barriers, by making school enrolment more accessible to the most underprivileged children, so they can easily attend more regularly and receive much needed education.	<b>Official Stakeholders:</b>		
	District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.		
	<b>Beneficiaries:</b>		
	The Learners at 13 Primary School who lack of transportation to go to school.		

Library Project			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<b>Mission</b>	<b>Time Frame:</b>	<b>Number of Beneficiaries:</b>	<p>As you know, Cambodia is a developing country and the limit of available funds is a very real and pressing issue, We are, therefore a key player as we believe in education and we are trying our best to contribute in the area where each school is struggling. Most of the primary school are lacking funds to purchase new books for their school library. This is one reason why learners are not motivated to go to the library in their break time. Our team not only brought new books but also was involved in helping the schools to design reader-friendly libraries and activities to motivate learners to use the library. Reading has many benefits like developing children's brain, imagination and creativity, especially improving vocabulary and communication and improving concentration and reducing stress, even violence at the school. Many learners will make friends while they are reading. So, we need a reader-friendly library and books to attract them to go to the library.</p>
<b>Education</b>	From January 2022 till September 2022	Total 362 pupils from 2 Primary Schools	
Operate in the spirit of United Nations' Goal #4 Quality Education. "Education for All" and lead children out of illiteracy/ poverty.	<b>Kamboo Project Team</b>	<b>Results of Input:</b>	
	Local Team		
<b>Sector Goals</b>	<b>Kamboo Project Partners</b>		
<b>Education</b>	SE Asia Foundation		
The Power of the Books. The power to open up previously unimaginable possibilities to these kids. It gets them thinking about their life . . . and the choices they could make . . . and the importance of education.	<b>Official Stakeholders:</b>		
	District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.		
	<b>Beneficiaries:</b>		
	The Learners at 2 Primary School who lack of Stories book in the Library name Sna Sangkream and Soung Primary Schools		

## Computer Project

Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #4 Quality Education. "Education for All" and lead children out of illiteracy/ poverty.</p>	<p><b>Time Frame:</b></p> <p>From February 2022 till November 2022</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Number of Beneficiaries:</b></p> <p>Learner from Grade 4 to Grade 6 .</p> <p><b>Results of Input:</b></p> <p>The 15 second hand computer distributed to 2 primary schools . The school that have around 1200 learners received 10 second hand computers and another primary school with around 300 learners received 5 second hand computers. We also keep maintenance when needed around 6 months. Because it is second hand, therefore, it need check up and maintenance as often.</p>	<p>Computer education in schools plays an important role in students career development. Computer with the internet is the most powerful device that students can use to learn new skills and more advanced version of current lessons.</p> <p>The rural area schools does not have such of technology equipment for students to practice, having it at school will motivate students to come to school regularly, encourage them to study hard because computer device is a favorite of all kids. Increase in attendance rate. The kids in that community will involve in Technology at the age that they should be.</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <ul style="list-style-type: none"> <li>•To give learners in Grade 4 the opportunity to gain practical experience at the stage when the curriculum says that they should have been exposed to computer equipment to practice this skill.</li> <li>•Learners learn the basics of computer operations such as typing and how to use all the functions of the keyboard by real practices.</li> </ul>	<p><b>Kamboo Project Partners</b></p> <p>Australian Pacific International School (Based in Siem Reap Town)_Private School.</p> <p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>The Learners at 2 Primary Schools name Arranh Rangsey Primary Schools and Ta Ey Primary Schools.</p>	 	

School Supplies Project			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<b>Mission</b>	<b>Time Frame:</b>	<b>Number of Beneficiaries:</b>	<p>1-The basic need of school supplies are important in motivation to the kids to attend the school regularly, and a better quality of their education.</p> <p>2-Increasing in school enrollments.</p> <p>3-Be apart of helping the families to reduce the basic need of their children.</p> <p>4-It will make the quality of the student for effective when they can access everything they need for their study materials.</p> <p>5-Proper clothing is a part of school attendance, helping children to overcome instability and identify as students.</p>
<b>Education</b>	January 22 till April 22	150 Leaners and 90 Girls	
Operate in the spirit of United Nations' Goal #4 <b>Quality Education</b> . "Education for All" and lead children out of illiteracy/ poverty.	<b>Kamboo Project Team</b>	<b>Results of Input:</b>	
	Local Team		
<b>Sector Goals</b>	<b>Kamboo Project Partners</b>		
<b>Education</b>	SE Asia Foundation		
The basic need of school supplies are important in motivation to the kids to attend the school regularly, and a better quality of their education.	<b>Official Stakeholders:</b>		
	District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.		
	<b>Beneficiaries:</b>		
	The Poor Learners who whole Poor ID Card at 20 Primary Schools based in Prasat Bakong District.		

Food Supplies Project			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #3 <b>Good Health and Well-Being</b>. "Education for All" and lead children out of illiteracy/ poverty.</p>	<p><b>Time Frame:</b></p> <p>February 22 to May 22</p>	<p><b>Number of Beneficiaries:</b></p> <p>10 vernerable families and 100 learners</p>	<p>We have delivered packages of emergency care sent to remote primary school students and also vernerable families due to labor shortages and lack of financial stability during the global pandemic of their parients. At this point in time they have little or no access to basic foodstuffs that they can provide for their children.</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>Covid 19 implication by distribution the food to community for Children well-being.</p>	<p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Results of Input:</b></p> <p>The packages are included 20kg of rice, one box of noodles, 1bottle of soy sauce, and 1bottles of fish sources, plus Covid 19 prevention poster</p>	
	<p><b>Kamboo Project Partners</b></p> <p>SE Asia Foundation</p>		
	<p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>1- 10 Families 2- 100 Students</p>		

School Gardent Project			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #3 Good Health and Well-Being. "Education for All" and lead children out of illiteracy/poverty.</p>	<p><b>Time Frame:</b></p> <p>January 22 till April 22</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Number of Beneficiaries:</b></p> <p>14 Primary Schools (5584students)</p> <p><b>Results of Input:</b></p> <p>150Kg of Fertilizer,4Kg of seeds, net, growing materials based on request from each schools.</p>	<p>We can see that this is making a considerable impact to the schools and learners/students themselves. Especially the school that is running the breakfast project, can get the organic vegetables for their learners/ students which they have grown themselves</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>To promote and Mainstreaming of handwash habit plus life skill practice at school_School Gardent Project.</p>	<p><b>Kamboo Project Partners</b></p> <p>Rural School Support Cambodia</p> <p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p>		
	<p><b>Beneficiaries:</b></p> <p>There are 14 primary schools received this package of materials.</p>		

## First Aid Room and Girl Project

Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #3 Good Health and Well-Being. "Education for All" and lead children out of illiteracy/ poverty.</p>	<p><b>Time Frame:</b></p> <p>June 2022 to December 2022</p>	<p><b>Number of Beneficiaries:</b></p> <p>43 Girl Students from 2 Primary Schools</p>	<p>A vital long-term impact is that through First Aid training and adequate health education for teachers, learners and the community at large, teenage pregnancy, so prevalent in poor rural areas, is reduced. In case of already pregnant teenage learners, a safe and supportive environment at school will prevent them from abandoning their education. It will encourage them to remain at school because the First Aid health center can guide and assist them during this time while they complete their education. Furthermore, employment opportunities for the community are created</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>Covid 19 implication by distribution the food to community for Children well-being.</p> 	<p><b>Kamboo Project Team</b></p> <p>Local Team</p> <p><b>Kamboo Project Partners</b></p> <p>SE Asia Foundation Kamboo Project Individual Donation</p> <p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>1- One Primary School with First Aid Room 2- Two Primary School with Girl Students workshop 3- Nice Priamry School with First Aid Kids</p>	<p><b>Results of Input:</b></p> <p>1- First Aid Room (room fitted and furnished with First Aid equipment and First Aid box). 2- Female Sanitary Pack, plus, First Aid Training and one refresher follow up.</p> 	
			

School Hygiene Improvement Program			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #3 Good Health and Well-Being. "Education for All" and lead children out of illiteracy/poverty.</p>	<p><b>Time Frame:</b></p> <p>October 2020 - Present</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Number of Beneficiaries:</b></p> <p>Total 44,29 pupils (2,225girls) at Nine Primary School</p> <p><b>Results of Input:</b></p> <p>1- Increased hygiene knowledge among teachers (teaching staff)  2- Increased hygiene knowledge among students  3- Participants are aware of hygiene topics through school campaigns  4- Hygiene infrastructure functional  5- Focal teacher(s) knowledgeable of maintaining and repairing the drinking water system, toilet facilities, handwashing facilities, and water sources  6- Clean school premises</p>	<p>Contribute to improving a healthy and safe learning environment for students in Six Primary Schools based in Prasat Bakong District through indicators of achievement as below:</p> <p>1- Perception on students' satisfaction with hygiene status  2- Behavior change in students toward hygiene</p> <p>The people around that place will use clean water to give them security and hygiene in their family and living environment in their community.</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>Our desired goal is to sustainably improve hygiene practices at all the primary schools which our donors support and have supported with infrastructure upgrades.</p>	<p><b>Kamboo Project Partners</b></p> <p>1- Clariant Foundation  2- Vontobel Foundation  3- Geberit Company  4- Merk Family Foundation  5- SE Asia Foundation</p> <p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>Total Nine Primary Schools based in Prasat Bakong District.</p>		
			

Drinking Water Maintenance			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #6 Clean Water and Sanitation.</p> <p>"Education for All" and lead children out of illiteracy/ poverty.</p> <p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>Our desired goal is to maintain the quality of the drinking water for a period of time which our donors support and have supported with infrastructure upgrades, and build up school ownership</p> 	<p><b>Time Frame:</b></p> <p>October 2020 - Present</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p> <p><b>Kamboo Project Partners</b></p> <p>1- Geberit Company</p> <p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>Two Primary Schools based in Prasat Bakong District.</p>	<p><b>Number of Beneficiaries:</b></p> <p>Total 1,540 pupils (696girls) at two Primary Schools</p> <p><b>Results of Input:</b></p> <p>The school received regular maintenance, which 100% support of finance from the Kamboo Project. The water is still high quality to use.</p> 	<p>The people around that place will use clean water to give them security and hygiene in their family and living environment in their community.</p> 

School Construction Project			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal <b>#4 Quality Education</b>. "Education for All" and lead children out of illiteracy/ poverty.</p>	<p><b>Time Frame:</b></p> <p>April 22 to November 22</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Number of Beneficiaries:</b></p> <p>Total 166 pupils (77girls)</p>	<p>Investing responsibly into local education sector:</p> <p>The upgrade in school infrastructure is publicised in the local villages is to promote learning sector or important of education to the family in the rural area. The high illiteracy and school dropout rate will decrease and the community can develop by having educated citizens. Like this, we not only make a difference for the children but also a better future for the family/community.</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>Our ambition is to allow underprivileged children who live in remote areas access to safe and good condition school buildings for their better quality education.</p>	<p><b>Kamboo Project Partners</b></p> <p>Child Dream Organization</p>	<p><b>Results of Input:</b></p> <p>1-Built a new school with 3 classroom. 2-Build a new toilet with 4rooms include dissability student to access. 3-Build a new school fence</p>	
	<p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p>		
	<p><b>Beneficiaries:</b></p> <p>Phum Peak 4 Primary School.</p>		

Toilet Construction			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #3 Good Health and Well-Being. "Education for All" and lead children out of illiteracy/poverty.</p>	<p><b>Time Frame:</b></p> <p>January 22 till May 22</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Number of Beneficiaries:</b></p> <p>Wat Roka Primary School total 356 pupils, 125 girls Chea Smon Primary School total 553 pupils, 269 girls Soung Primary School total 174 pupils, 74 girls</p> <p><b>Results of Input:</b></p>	<p>In the long term, we expect this project to improve in hygienic and help children stay healthy and keep children in the school for longer and continue increasing student enrollment. Especially, girl students.</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>We are helping children stay healthy by giving them access the bathroom with good condition and clean, water tank and filters.</p> 	<p><b>Kamboo Project Partners</b></p> <p>1- Geberit Company 2- Clariant Foundation 3- Vontobel Foundation</p> <p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>Two Primary Schools based in Prasat Bakong District.</p>	<p>1- Three Toilets Room and One Urinal Room and Two handwashing station for Wat Roka 2- Three Toilets Room and One Urinal Room and Two handwashing station and Renovate 11toilets room and one urinal room at Chea Smon Primary School</p> 	

Safetyknoth Project			
Sector Mission & Goals	Participants/Input	Output	Impact on local community
<p><b>Mission</b></p> <p><b>Education</b></p> <p>Operate in the spirit of United Nations' Goal #3 Good Health and Well-Being. "Education for All" and lead children out of illiteracy/ poverty.</p>	<p><b>Time Frame:</b></p> <p>January 22 till March 2022</p> <p><b>Kamboo Project Team</b></p> <p>Local Team</p>	<p><b>Number of Beneficiaries:</b></p> <p>Total 20 Construction workers from Tropeng Thom Village.</p> <p><b>Results of Input:</b></p> <p>1- Safetyknot bag included materials 2- One time workshop to construction worker</p>	<p>This short pilot has been designed to understand whether two safety tools developed by Safetyknot; The Safetyknot App and Safetyknot Training Bag can support families and organisations with promoting safety.</p>
<p><b>Sector Goals</b></p> <p><b>Education</b></p> <p>The aim of the Safetyknot pilot in Cambodia is to promote safety and stop preventable injuries from happening in and around the home and on construction sites.</p>	<p><b>Kamboo Project Partners</b></p> <p>1- Geberit Company</p>	<p><b>Official Stakeholders:</b></p> <p>District Department of Education Youth and Sport in Prasat Bakong District. Commune and Village Chief. The Principle and Teachers.</p> <p><b>Beneficiaries:</b></p> <p>Two Primary Schools based in Prasat Bakong District.</p>	
			

# 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. The last seven financial statements, 2016 through to 2022, have been audited by our trustee, thv AG Aarau. From 2017, the income statement has been presented in accordance with the standards for Swiss aid organizations recommended by the ZEWO Foundation.
4. 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 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. We also present the report of the local auditor, VBT & Partners / Phnom Penh.
5. 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 2022 – 31 Dec 2022, CHF, German only)

Bezeichnung		01.01.2022 - 31.12.2022	01.01.2021 - 31.12.2021
<b>Erträge frei</b>			
Konto 3000: Spendenertrag Privatpersonen		10'676	9'098
Konto 3001: Spendenertrag Gönner		11'668	9'341
Konto 3002: Spendenertrag Institution		2'000	28'994
Konto 3003: Spendenertrag Fördermittel (Grants)		-	-
Konto 3004: Mitgliedsbeiträge Verein		489	750
<b>Totale Erträge frei</b>		<b>24'833</b>	<b>48'183</b>
<b>Erträge zweckgebunden</b>			
Konto 3005: Spenden zweckgebunden		-	20'680
<b>Totale Erträge zweckgebunden</b>		<b>-</b>	<b>20'680</b>
<b>Erträge total</b>		<b>24'833</b>	<b>68'863</b>
<b>Aufwand</b>			
Projekt- und Dienstleistungsaufwand			
Konto 4100 Übertrag an Partnerorganisation in Kambodscha	E1	79'584	58'092
<b>Totaler Projekt- und Dienstleistungsaufwand</b>		<b>79'584</b>	<b>58'092</b>
Mittelbeschaffungsaufwand			
Konto 6600 Werbeveranstaltungen, Inserate, Drucksachen, Medien		636	633
<b>Totaler Mittelbeschaffungsaufwand</b>	E2	<b>636</b>	<b>633</b>
Administrativer Aufwand			
Konto 5683 Personalspesen Schweiz (Vorstand)		-	-
Konto 5821 Verpflegungsspesen (Vorstand)		-	-
Konto 5880 Personalanlässe		-	-
Konto 6132 Informatikdienstleistungen	E2	1'010	939
Konto 6513 Porti			
Konto 6530 Buchführung und Revision		2'118	1'411
Konto 6640 Reisespesen (Volontariate)		-	-
Konto 6641 Verpflegungsspesen (Volontariate)		-	-
<b>Totaler Administrativer Aufwand</b>		<b>3'128</b>	<b>2'350</b>
<b>BETRIEBSAUFWAND, TOTAL</b>		<b>83'348</b>	<b>61'075</b>
Konto 6940 Bankspesen		588	575
Konto 6949 Währungsverluste		1'230	457
Konto 6999 Währungsgewinne		-905	-208
<b>Totales Finanzergebnis</b>		<b>912</b>	<b>825</b>
<b>Ergebnis vor Veränderung des Fondskapitals</b>		<b>-59'428</b>	<b>6'963</b>
Konto 8800 Veränderung des Fondskapitals		-	-
<b>Jahresergebnis</b>	E3	<b>-59'428</b>	<b>6'963</b>

remark: audited based on ZEW standards

# Balance Sheet Kamboo Project Switzerland

(31 Dec 2022, CHF, German only)

Bezeichnung	Anhang	31.12.2022		31.12.2021		Abweichung	
			%		%		%
<b>AKTIVEN</b>							
Bankguthaben		28'881		87'912		-59'031	
Sonstige kurzfristige Forderungen		-		-		-	
Vorräte		-		-		-	
Wertberichtigung Vorräte		-		-		-	
Aktive Rechnungsabgrenzung		-		-		-	
<b>Umlaufvermögen</b>		<b>28'881</b>	100.0	<b>87'912</b>	100.0	<b>-59'031</b>	
Finanzanlagen		-		-		-	
Sachanlagen		-		-		-	
<b>Anlagenvermögen</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Aktiven</b>		<b>28'881</b>	100.0	<b>87'912</b>	100.0	<b>-59'031</b>	
<b>PASSIVEN</b>							
Verbindlichkeiten aus Lieferungen und Leistungen		-		-		-	
Übrige kurzfristige Verbindlichkeiten		-		-		-	
Passive Rechnungsabgrenzungen		1'400		1'003		397	
Passive Rechnungsabgrenzungen		-		-		-	
<b>Kurzfristige Verbindlichkeiten</b>		<b>1'400</b>		<b>1'003</b>		<b>397</b>	39.6
Langfristige verzinsliche Verbindlichkeiten		-		-		-	
<b>Langfristige Verbindlichkeiten</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>FREMDKAPITAL</b>		<b>1'400</b>	4.8	<b>1'003</b>	1.1	<b>397</b>	
<b>Fondskapital</b>		<b>0</b>		<b>-</b>		<b>-</b>	
Vereinskapital	B1	8'000		8'000		-	
<b>Organisationskapital</b>		<b>8'000</b>		<b>8'000</b>		<b>-</b>	
<i>Gewinnvortrag</i>		78'909		71'946		6'963	
<i>Jahresergebnis</i>		-59'428		6'963		-66'391	
<b>Bilanzergebnis</b>		<b>19'481</b>		<b>78'909</b>		<b>-59'428</b>	
<b>EIGENKAPITAL</b>		<b>27'481</b>	95.2	<b>86'909</b>	98.9	<b>-59'428</b>	
<b>PASSIVEN</b>		<b>28'881</b>	100.0	<b>87'912</b>	100.0	<b>-59'031</b>	

## Cash Flow Statement Kamboo Project Switzerland

(01 Jan 2022 – 31 Dec 2022, CHF, German only)

Bezeichnung	2022		2021		Abweichung	
		%		%		%
Veränderung Fondskapital	0		-		-	
Jahresgewinn	-59'428		6'963		-66'391	
<b>Geldfluss aus Betriebstätigkeit</b>	<b>-59'428</b>	100.7	<b>6'963</b>	101.0	<b>-66'391</b>	
Investitionen in Sachanlagen	-		-		-	
Devestitionen von Sachanlagen	-		-		-	
<b>Geldfluss aus Investitionstätigkeit</b>	<b>-</b>	-	<b>-</b>	-	<b>-</b>	
Veränderung kurzfristige Verbindlichkeiten	397		-66			
Veränderung übrige langfristige Verbindlichkeiten	-		-		-	
Veränderung Vereinskaptal	-		-		-	
<b>Geldfluss aus Finanzierungstätigkeit</b>	<b>397</b>	-0.7	<b>-66</b>	-1.0	<b>463</b>	
<b>VERÄNDERUNG NETTO FLÜSSIGE MITTEL</b>	<b>-59'031</b>	100.0	<b>6'897</b>	100.0	<b>-65'929</b>	
Netto flüssige Mittel per 1. Januar	87'912		81'015		6'897	
Netto flüssige Mittel per 31. Dezember	28'881		87'912		-59'031	
<b>VERÄNDERUNG NETTO FLÜSSIGE MITTEL</b>	<b>-59'031</b>		<b>6'897</b>		<b>-65'928</b>	

## Changes in fund capital ("Fondskapital")

(01 Jan 2022 – 31 Dec 2022, CHF, German only)

Fondskapital	Bestand 01.01.	Zuweisungen	Verwendung	Veränderung	Bestand 31.12.
Zweckgebundener Fonds Projekt Hygiene Programm	-	-	-	-	-

## 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 1010 (CHF 939 in 2021) through his company KDT-Solutions. The board made sure in advance that KDT-Solutions offset market-competitive hourly rates.

**E3: Tax:** Since November 27, 2014, United Asia Charity 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:** In a meeting dated 16 December 2020, the Board decided unanimously to strengthen the organizational capital by CHF 1'405.

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

### Bericht der Revisionsstelle zur eingeschränkten Revision

Als Revisionsstelle haben wir die Jahresrechnung (Bilanz, Erfolgsrechnung, Geldflussrechnung und Anhang) des Kamboo Project für das am 31. Dezember 2022 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 beim geprüften Unternehmen 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 dem schweizerischen Gesetz und den Statuten entspricht.

Aarau, 13. Januar 2023

thv AG  
Wirtschaftsprüfung



Michèle Schmitter  
Leitende Revisorin  
zugelassene Revisorin  
Betriebsökonomin FH



Adrian Scholze  
zugelassener Revisionsexperte  
dipl. Wirtschaftsprüfer

Beilagen: - Jahresrechnung (Bilanz, Erfolgsrechnung, Geldflussrechnung und Anhang)

## Addendum: Income Statement Kamboo Project Organization Full Year 2022 (USD)

	<u>Jan - Dec 22</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
3000 · Donation from private person	2'980.70
3002 · Donation from institutions	9'650.00
3006 · Ecotourism Revenue	128.50
3100 · Transfer from KP CH to KHM	<u>72'750.21</u>
<b>Total Income</b>	<u>85'509.41</u>
<b>Gross Profit</b>	85'509.41
<b>Expense</b>	
5600 · Salary Expenses	7'498.18
5689 · Other personal expenses & benef	2'616.06
6000 · Rental	2'222.00
6031 · Utilities	571.13
61000 · Depreciation expense	499.92
6132 · IT Costs	421.20
6200 · Vehicles	53.75
6300 · Insurance costs	1'390.06
6400 · NSSF_Pension Fund	87.64
6500 · Office Supplies Stationary	342.94
6510 · Telephone costs	95.37
6512 · Internet	128.00
6530 · Accounting & Audit costs	1'660.00
6533 · Membership costs	473.88
6534 · Networking	321.55
6600 · Marketing & Advertisement	309.97
6640 · Travel	568.16
6641 · Meal Allowances	394.15
6642 · Accommodation	350.00
6644 · Ecotourism Expenses	80.00
6800 · Project Costs	
6820 · Direct other cost	4'403.32
6840 · Supplies and materials	32'862.58
6850 · Project Travel	2'602.39
6860 · Project Per diem	5'253.40
6870 · Project accomodation	1'205.00
6880 · Project Salary	<u>27'798.85</u>
<b>Total 6800 · Project Costs</b>	<u>74'125.54</u>
6940 · Bank fees	<u>146.39</u>
<b>Total Expense</b>	<u>94'355.89</u>
<b>Net Ordinary Income</b>	-8'846.48
<b>Other Income/Expense</b>	
<b>Other Income</b>	
4299 · Foreign exchange gain	<u>62.10</u>
<b>Total Other Income</b>	62.10
<b>Other Expense</b>	
6949 · Foreign exchange loss	<u>1.52</u>
<b>Total Other Expense</b>	<u>1.52</u>
<b>Net Other Income</b>	<u>60.58</u>
<b>Net Income</b>	<u><b>-8'785.90</b></u>

## Addendum: Balance Sheet Kamboo Project Organization per 31/12/2022 (USD)

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · ABA Cash Account Kamboo Project	10'736.57
1002 · Saving Scheme Bank	100.00
1005 · Kasse USD (Cash on hand)	<u>9.73</u>
<b>Total Checking/Savings</b>	10'846.30
<b>Other Current Assets</b>	
1400 · Prepaid Expenses	
1401 · Prepaid Staff Insurance	448.65
1402 · Prepaid Rental	200.00
1404 · Prepaid Internet	<u>144.00</u>
<b>Total 1400 · Prepaid Expenses</b>	792.65
1500 · Employee Cash Advance	<u>395.99</u>
<b>Total Other Current Assets</b>	<u>1'188.64</u>
<b>Total Current Assets</b>	12'034.94
<b>Fixed Assets</b>	
17000 · Automobile	
17001 · Cost of Automobile	2'500.00
17002 · Acc.Depr.of Automobile	<u>-687.39</u>
<b>Total 17000 · Automobile</b>	<u>1'812.61</u>
<b>Total Fixed Assets</b>	<u>1'812.61</u>
<b>TOTAL ASSETS</b>	<b><u>13'847.55</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2002 · Accounts Payable	<u>59.38</u>
<b>Total Accounts Payable</b>	59.38
<b>Other Current Liabilities</b>	
2000 · Salary Tax Payable	<u>192.95</u>
<b>Total Other Current Liabilities</b>	<u>192.95</u>
<b>Total Current Liabilities</b>	<u>252.33</u>
<b>Total Liabilities</b>	252.33
<b>Equity</b>	
3004 · Opening Balance Equity.	4'742.84
32000 · Unrestricted Net Assets	17'638.28
Net Income	<u>-8'785.90</u>
<b>Total Equity</b>	<u>13'595.22</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>13'847.55</u></b>

## Addendum: Management letter by our Local Auditor (English only)

**KAMBOO PROJECT**

**GENERAL PROJECT AND OVERHEAD**

**MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2022**

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Board of Director and Management

**KAMBOO PROJECT**

**GENERAL PROJECT AND OVERHEAD**

House No 57 Treang Village  
Slorkram Community, Slem Reap Province,  
Kingdom of Cambodia

**MANAGEMENT LETTER  
FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2022**

We have the pleasure to enclose our Management Letter following the completion of the audit of the financial statements, for the period from 1 January 2022 ended 31 December 2022, during which we examined certain aspects of the Company's system of internal control and compliance issues.

We have identified a number of areas where we believe it is appropriate for the Management to consider improvements to the accounting and internal control systems. Our recommendations have been set out in the attached report. The facts and our recommendations have been discussed with various responsible officials from the Company and their comments have been incorporated into text.

It must be appreciated that the matters raised in this report came to our attention during the conduct of our normal audit procedures which are designed primarily with a view to the expression of our opinion on the year end accounts. Our comments cannot, therefore, be expected to include all possible improvements in internal controls and compliance issues, which a more extensive special examination might reveal.

We would like to take this opportunity to express our appreciation for the co-operation we received from the Management and all staff during the course of our audit and hope to receive the same support and assistance in our future audits.

Yours faithfully,


VBT AND PARTNERS CO., LTD.  
Vong Bunthoeun  
Phnom Penh, Kingdom of Cambodia

Date: 21 February 2022



## KAMBOO PROJECT

### GENERAL PROJECT AND OVERHEAD

#### MANAGEMENT LETTER

FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2022

#### 1. Follow-up review of previous audit findings

We have conducted a follow-up review of the previous audit findings and recommendations contained in the previous year's audit report. Those findings, recommendations, and updates are quoted/disclosed below.

Control weaknesses identified	Recommendation	Current status	Management's comments
1. Reference	The Organization should assign and issue receipt in sequential number in order to record the receipts into the accounting system.	Implemented	Yes agree, we have implemented it
2. Cash count	We recommend that the reconciliation between the cash count and cash book and trial balance should be reviewed and approved by appropriate member of the management team who is independent of the count and signed and dated as evidence of review and approval.	Implemented	Yes agree, we have implemented it
3. Physical sighting of fixed assets	Physical fixed assets counting should be performed on a regular basis and documented in physical fixed assets sheet, which should be signed by the person who counted the fixed assets and approved by an authorised person.	Not implemented	We agree and we are going to implement it

**KAMBOO PROJECT**

**GENERAL PROJECT AND OVERHEAD**

**MANAGEMENT LETTER**

**FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2022**

<b>Control weaknesses identified</b>	<b>Recommendation</b>	<b>Current status</b>	<b>Management's comments</b>
	The results of the physical count should be reconciled with the balance per accounting records. Any discrepancies should be reconciled and investigated immediately. Results of investigation and reconciliation should be documented in the physical count sheet.		
<b>4. No Stamp "Paid" on paid invoices</b>	We recommend that accounting staff should stamp "PAID" on the relevant accounting documents (invoice, receipt, etc.) immediately after the completion of payment to avoid double payment.	Implemented	Yes agree, we have implemented it
<b>5. No Stamp "Posted" on the Vouchers</b>	We recommend that the Accounting Voucher should be stamped "POSTED" when it was already recorded into the Accounting System in order to reduce the risk of duplication in accounting entry.	Not implemented	we are already implemented and the auditor will see in next year audit.

# Outlook and critical ratios

## Outlook: budget 2023

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	Ist 2019	Ist 2020	Ist 2021	Soll 2022	Ist 2022	Soll 2023
<b>Erträge</b>									
Konto 3000: Spendenertrag Privatpersonen	CHF	17'943	18'201	14'141	9'386	9'098	10'000	10'676	10'000
Konto 3001: Spendenertrag Gönner	CHF	-	3'735	5'115	10'627	9'341	9'500	11'668	9'500
Konto 3002: Spendenertrag Institution	CHF	9'072	16'533	11'040	7'000	28'994	10'000	2'000	10'000
Konto 3003: Spendenertrag Fördermittel	CHF	10'000	-	23'868	114'457	20'680	30'000	-	70'000
Konto 3004: Mitgliedsbeiträge Verein	CHF	450	850	720	649	750	500	489	500
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>189'884</b>	<b>142'118</b>	<b>68'863</b>	<b>60'000</b>	<b>24'833</b>	<b>100'000</b>
<b>Aufwand (nach Zewo):</b>									
Projekt- und Dienstleistungsaufwand (nach ZEW0)									
Konto 4100 Übertrag an Partnerorganisation in Kambodscha	CHF	19'246	39'315	176'806	65'737	58'092	115'000	79'584	118'000
<b>Totaler Projekt- und Dienstleistungsaufwand (nach ZEW0)</b>	<b>CHF</b>	<b>19'246</b>	<b>39'315</b>	<b>176'806</b>	<b>65'737</b>	<b>58'092</b>	<b>115'000</b>	<b>79'584</b>	<b>118'000</b>
Mittelbeschaffungsaufwand (nach ZEW0)									
Konto 6600 Werbeveranstaltungen, Inserate, Drucksachen, Medien	CHF	1'871	4'890	3'689	3'932	633	1'000	636	13'000
<b>Totaler Mittelbeschaffungsaufwand (nach ZEW0)</b>	<b>CHF</b>	<b>1'871</b>	<b>4'890</b>	<b>3'689</b>	<b>3'932</b>	<b>633</b>	<b>1'000</b>	<b>636</b>	<b>13'000</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	1'388	1'423	939	1'500	1'010	3'000
Konto 6513 Porti	CHF	160	10	-	-	-	-	-	-
Konto 6530 Buchführung und Revision	CHF	1'275	1'338	1'865	1'444	1'411	1'500	2'118	1'800
Konto 6640 Reisespesen (Volontariate)	CHF	1'730	-	-	-	-	-	-	-
Konto 6641 Verpflegungsspesen (Volontariate)	CHF	-	170	-	-	-	-	-	-
Konto 6940 Bankspesen	CHF	544	511	1'179	560	825	1'000	912	1'000
Konto 6949 Währungsverluste	CHF	1	88	41	861		-		-
Konto 6999 Währungsgewinne	CHF	-	-16	-489			-		-
<b>Totaler Administrativer Aufwand (nach ZEW0)</b>	<b>CHF</b>	<b>9'530</b>	<b>3'084</b>	<b>3'985</b>	<b>4'288</b>	<b>3'175</b>	<b>4'000</b>	<b>4'040</b>	<b>5'800</b>
<b>AUFWAND, TOTAL (nach ZEW0)</b>	<b>CHF</b>	<b>30'648</b>	<b>47'289</b>	<b>184'480</b>	<b>73'957</b>	<b>61'900</b>	<b>120'000</b>	<b>84'261</b>	<b>136'800</b>
<u>Netto Gewinn/(Verlust)</u>	CHF	7'714	-7'970	5'403	68'161	6'963	-60'000	-59'428	-36'800

## Critical ratios - cost split according to ZEW0 guidelines

Aufwand (%-split gemäss ZEW0)

	2017	2018	2019	2020	2021	2022	2023E
Projekte	63%	83%	96%	89%	94%	94%	86%
Mittelbeschaffung	6%	10%	2%	5%	1%	1%	10%
Admin	31%	7%	2%	6%	5%	5%	4%

# 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 organizations 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, Kamboo Project could lose critical local licenses if it violates local laws and policies.

We protect ourselves against this by establishing in 2017 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.

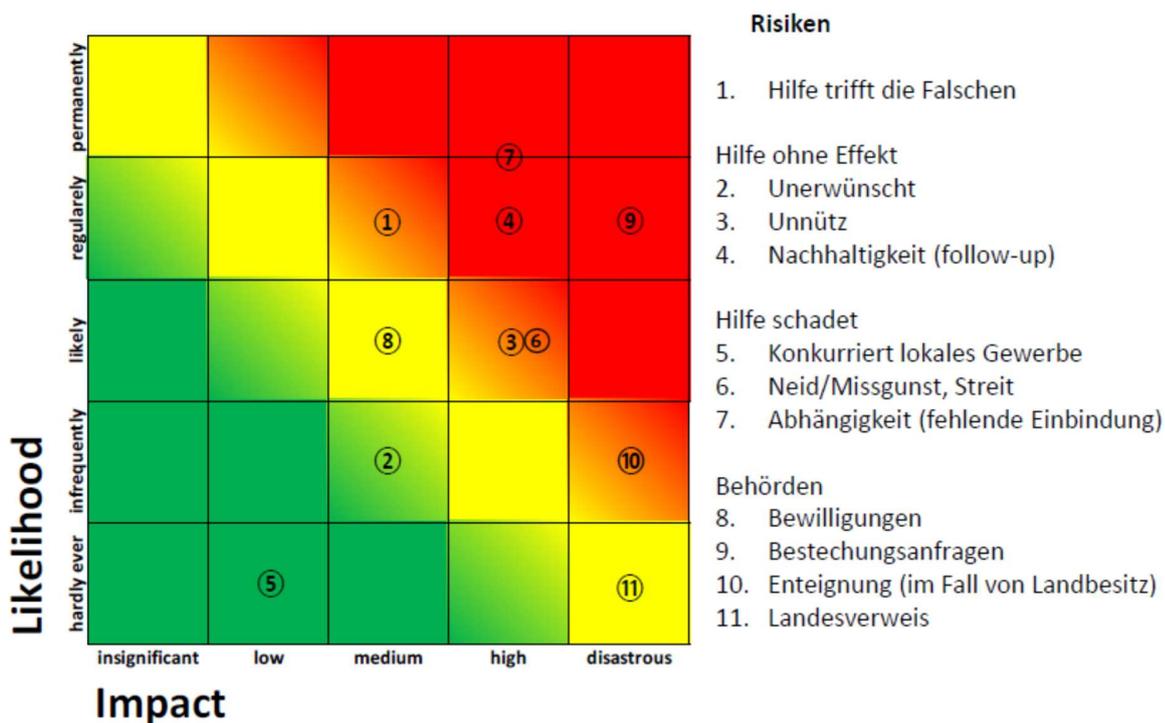
## Risks specific to Kamboo Project

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

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

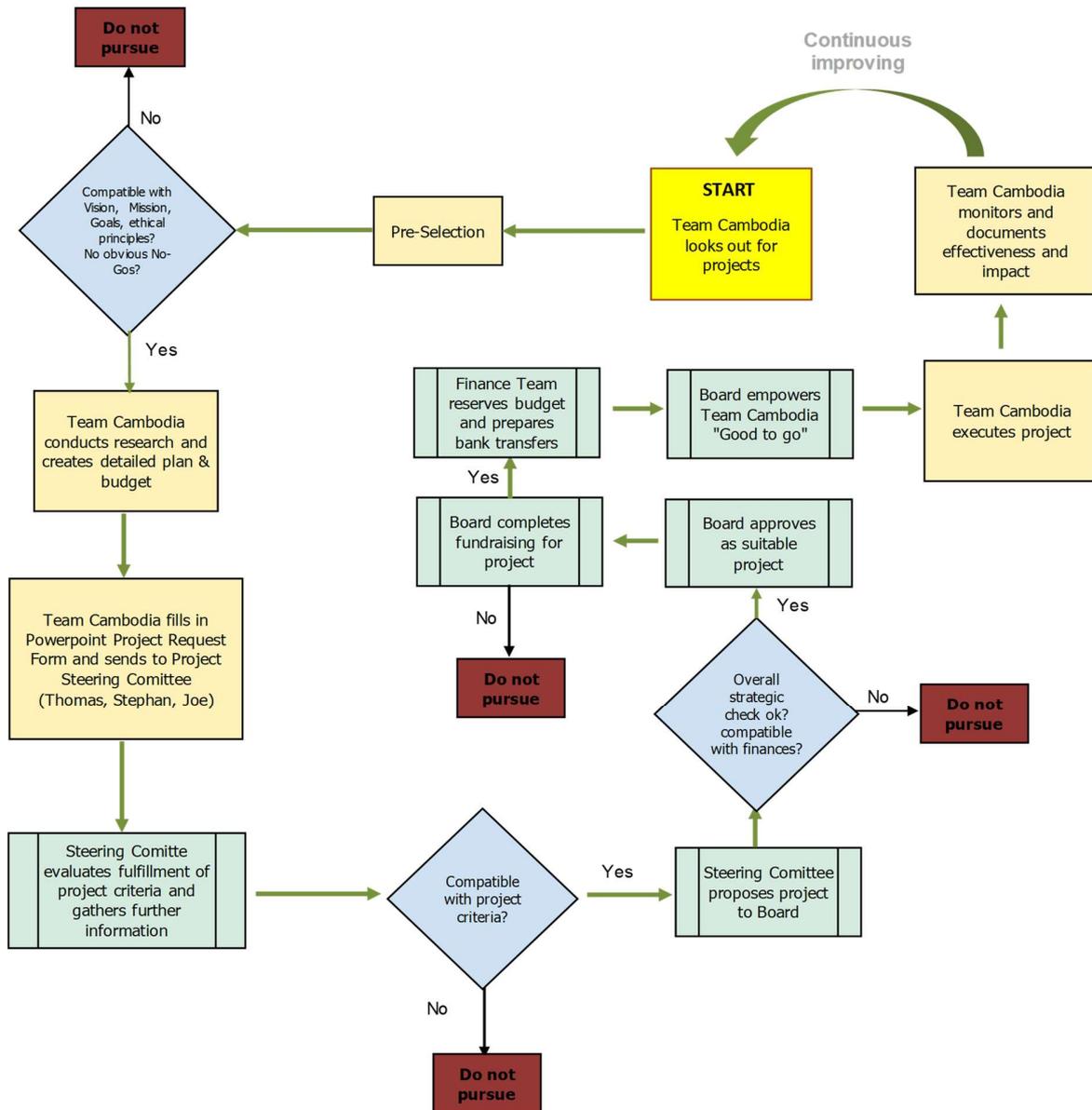
Kamboo Project could lose the trust of important stakeholders in projects: village citizens, village chiefs, teaching staff at schools, parents, collaborators, provincial authorities, donors, and many more.

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



Source: Kamboo Project

Our project selection follows a concept developed by our local employees together with the Swiss Executive Board, to which we strictly adhere:



Source: Kamboo Project

# 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 center, 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 once in 2021, in accordance with the Articles. The Executive Board met four times in 2021.

The Executive Board consists of:

1. Thomas Gilbert (\* 1971), Ph.D., President, is a trained natural scientist and high school teacher.
2. Kim Thurnherr (\* 1992), Vice-President, is an IT service provider and Managing Director of KDT-Solutions.
3. Stephan Lienin (\* 1970), Ph.D., is a natural scientist, longtime corporate consultant for sustainability and co-founder of Sustainserv (Zurich, Boston).
4. Somalita Keo (\* 1987), MBA, Country Manager of Kamboo Project in Cambodia. Somalita has a proven background in financial management, with ten+ years on-the-ground experience of the Cambodian NGO sector.
5. Stefan Pfister (\* 1968), pastor of the Evangelical Methodist Church in Davos, active in various projects against food waste.

# 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 Kamboo Project 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, Ammodo and The Charities Aid Foundation (Tax-free grants and donations out of the United Kingdom).



## Volunteering and Internships.

For volunteering, please consult: [Get Involved!](#)

For internships, please consult: [Kamboo Project has rolled out an Internship Programme](#)

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

## We support Kamboo Project and Cambodia

### Philanthropists stopping by

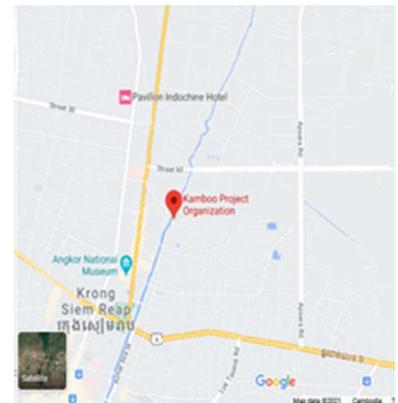
Think of patrons who donate, but at the same time also provide hands-on aid. Donors who prefer to coordinate how their contribution is used, plus learn about the culture of an exciting, underrecognized part of Asia. It is also possible for you to visit our site at any time, to visit our work, and even 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 center: 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!**

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