



# Compter sur domain

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## Financial Report 2015

Compter sur domain (CSD)'s mission is to help underprivileged children gain access to education and live in dignity.

At this point, CSD develops programs in France and internationally (Brazil, Cameroon and Laos), in partnership with local teams, instructors and project managers.

Its operations in France are carried out by volunteers, mostly members of the Board of Directors and volunteers from the Civic Service (government sponsored contract).

Regarding the evaluation of the work performed and the control of expenses on the field, the administrators regularly go on missions, once or twice a year, in the different countries and programs.

After an exceptional year in 2014, CSD has returned to levels of donations closer to the sums gathered the previous years. **The year is ending on a total of resources of 188.632€ on which 168.860€ are donations perceived on the accounting period.**

The result of the accounting year of 2015 is positive of 8.716€. The General Meeting will decide to reallocate this sum. Therefore the funds of the organization (the capital stock of CSD) will attain 60.997€ on December, 31st 2015.

CSD's account is certified by an accounting and consulting office (Mazars) that will give the General Meeting an audit of its report. Thus CSD reinforces its good accounting practices.

**The quality of the financial management of the organization has also been certified by the label IDEAS earned on November 2015 after two years of work by CSD.**

With CSD's call for public's generosity, the organization also offers a use-of-funds statement to facilitate the reading of its financial flows.

### COMMENTS ON THE 2015 EARNING STATEMENTS

#### 1. RESSOURCES

During the fiscal year 2015, the collected funds (donations and subscriptions) reached an amount of 170.700€. It comes from 164 donors, natural persons or legal entities:

- 137 individuals (84%)
- 7 businesses (4%)
- 20 associations, foundations, schools and public authorities (12%)

This important decrease in resources can be explained by the exceptional characteristics of 2014 compared to the previous year and the will of CSD to focus on the professionalization of its governance, financial management and the monitoring of its actions' efficiency.

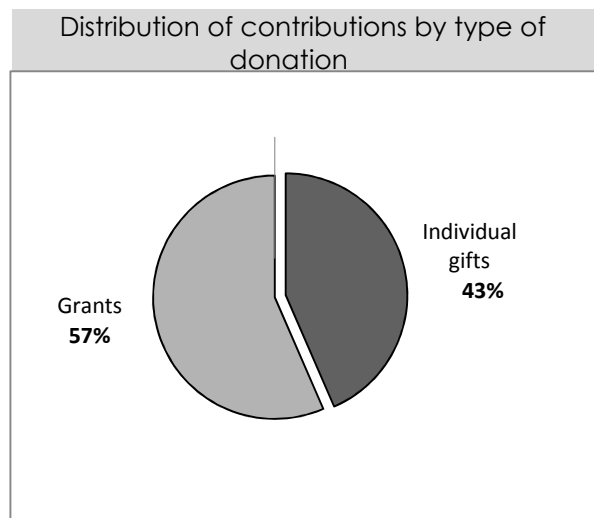
The sources of the contributions are divided as following:

- Individual gifts and subscriptions: 74.190€
- Grants from foundations, donations from schools and organizations: 96.510€

52% of our donations and grants are allocated to specific projects.

It is important to emphasize that 6% of our donors, mostly foundations, represent 60% of our resources.

CSD must retain its donors' loyalty and increase individuals' donations to guarantee a better sustainability of the budget. Regarding those individual donors, we must give priority to direct debits.



## 2. EXPENDITURES

### 2.1 Expenditures assigned to projects

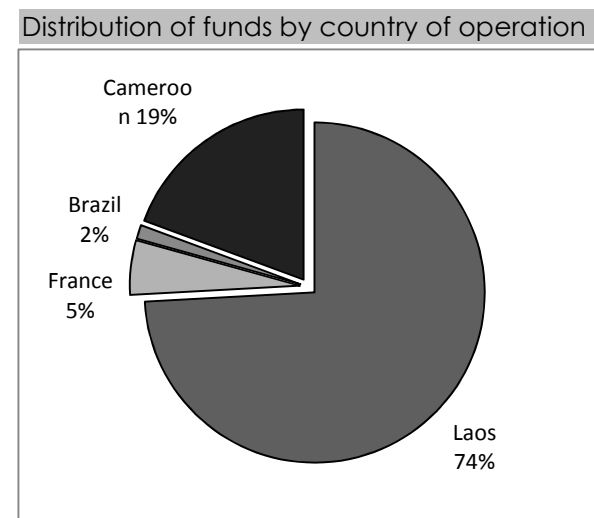
In 2015, the expenses taken on came out to 96.387€.

They didn't include the volunteers' indemnities on the field unlike the Statement of funds utilization, page 5, that presents a management accounting.

They were divided among the 4 countries of operation of the organization:

- Laos: 71.457 €
- Cameroon: 18.651€
- Brazil: 1.279€
- France: 5.000€

In every country, CSD's partners provide separate accounts for each project. All the associations in partnership with CSD give an annual financial report of their structure.



**In LAOS**, CSD continues its partnership with the *Comité de Coopération avec le Laos (CCL)* to whom it outsources its financial management: funds reception and distribution, and the accounting of some projects.

The three main expenses on the amount of 71.457€ are divided as following:

- Construction of school infrastructures (classrooms, dormitories...): 38%
- Aid for schools' operations: 17%
- Students' sponsorship: 14%

**In CAMEROON**, expenses (18.651€) are allocated to the project of our partner *Main dans la Main* in Douala. CSD's financial support mainly concerned the construction of a sewing workshop within the orphanage and its functioning but also the financing of a summer camp and school fees.

**In BRAZIL**, CSD ended its partnership with *Emaús Amor e Justiça* in Fortaleza because of local administrative difficulties. However CSD continues its involvement with *Terr'Ativa's* activities of children tutoring and cultural opening in the favela of Morro do Fuba in Rio de Janeiro. The 1.279€ expenses represent only a small part of CSD's support that gave a more important sum on December 2014 for the project.

**In FRANCE**, CSD supports *Club Barbès*, an organization for tutoring and cultural opening in Paris (18<sup>th</sup> district) and for the exchange project "Diversity Diplomats" (5.000€).

## **2.2 Volunteers' indemnities**

The financial results of 2015 present 8.744€ of personnel costs. This expense is composed of indemnities and social security for one International Volunteer and six Civic Services, who are involved in missions on the field and in the head office. These involvements represent 4 full-time employees on one year.

## **2.3 Operating costs**

The operating costs of the headquarters amount to 20.391€. They are mainly made up of the rental of the organization office, the certification of the accounts by Mazars Office and an independent certified public accountant following the labelling by IDEAS of CSD, postage and telecommunication expenses and miscellaneous expenses (insurance, office supplies, etc.). They also include volunteers' trainings and CSD's unpaid volunteers' trainings.

Overheads remain very low because CSD's operations, especially accounting, are provided by a team of volunteers.

## **2.4 Constitution of a provision**

On December, 31<sup>st</sup> 2015 a provision of 30.000€ was constituted to *Terr'Ativa's* project in Rio (Brazil).

## **2.5 Flows of allocated funds**

**Recovery of allocated funds:** 17.708€ dedicated to specific projects and unused during 2014, have been delayed on resources for 2015.

**Endowment of allocated funds:** 24.394€ are dedicated to specific projects in 2015, but because they are still unused, they have been delayed on resources for 2016. These funds are mostly dedicated to the completion of the construction of classrooms in Nah Kohk school (Laos).

## **3. VOLUNTEERS' CONTRIBUTION**

Volunteers' contributions are positive signs of CSD's dynamism and of CSD's actual volume of activity.

In-kind contributions are estimated at 176.350€ for 2015, divided as following:

- **Volunteer work (142.650€):**  
Daily operations of the organization: program development and monitoring in France and on the field, fundraising, communication, etc.
- **Abandonment of the reimbursement of right of expenses** engaged by volunteers during their field missions (33.700€).

## **4. CONCLUSION AND PROSPECTS FOR 2016**

The results of 2015 allow CSD to reinforce the financial structure of the organization. This is a guarantee of a good operating management of the operations.

On December, 31<sup>st</sup> 2015, the cash of the association amounts 99.382€.

For 2016, CSD anticipates a projected budget of 200.000€. The organization already has various agreements in principle with foundations, organizations, businesses and private donors.

CSD thanks all of its donors for their continual financial support to our actions dedicated to education and underprivileged children's dignity.



**Emmanuel CORTADELLAS**  
Treasurer

*Financial statements are available on request.*

Profit and loss account 2015		Exercise 2015	Exercise 2014
<b>Revenues</b>			
	Subscriptions	840	580
	Donations and grants	169.860	235.688
	Load transfer		1.155
	Recovery of dedicated funds	17.708	30.005
	<b>Total</b>	<b>188.408</b>	<b>267.428</b>
<b>Operational charges</b>			
	Purchase of supplies	620	1.164
	Associations outsourcing	96.387	211.047
	Property rental and charges	7.608	7.439
	Fees	7.296	3.192
	Other extern charges	4.867	4.839
	Personnel expenses	8.744	7.158
	Endowment of provisions	30.000	
	Endowment of allocated funds	24.394	17.708
	<b>Total</b>	<b>179.916</b>	<b>252.547</b>
<b>Operating result</b>		<b>8.492</b>	<b>14.881</b>
<b>Financial products</b>			
	Saving book interests	224	235
	<b>Total</b>	<b>224</b>	<b>235</b>
<b>Financial expenses</b>		<b>0</b>	<b>0</b>
<b>Financial result</b>		<b>224</b>	<b>235</b>
<b>Extraordinary incomes</b>		<b>0</b>	<b>0</b>
<b>Extraordinary charges</b>		<b>0</b>	<b>0</b>
<b>Extraordinary result</b>		<b>0</b>	<b>0</b>
<b>Total revenues</b>		<b>188.632</b>	<b>267.663</b>
<b>Total charges</b>		<b>179.916</b>	<b>252.547</b>
<b>Benefits</b>		<b>8.716</b>	<b>15.116</b>
<b>EVALUATION OF IN-KIND VOLUNTEERS CONTRIBUTIONS</b>			
<b>Revenues</b>			
	Voluntary work	142.650	116.480
	In-kind services	33.700	14.890
	<b>Total</b>	<b>176.350</b>	<b>131.370</b>
<b>Charges</b>			
	Free provision of goods and services	33.700	14.890
	Volunteer staff	142.650	116.480
	<b>Total</b>	<b>176.350</b>	<b>131.370</b>

### Statement of account on December, 31st 2015

ASSET	2015	2014	DEBT	2015	2014
<b>Fixed assets</b>			<b>Association Funds</b>		
Financial fixed asset	15	15	Retained earning	52.281	37.165
Total of fixed asset	15	15	Result of financial year	8.716	15.116
			Total of association funds	60.997	52.281
<b>Current asset</b>			<b>Provisions for risks and charges</b>	30.000	
Staff and social security	-	524	<b>Allocated funds</b>	24.394	17.708
Laos' liaison account	6.218	13.263	<b>Liabilities</b>		
Accrued income	12.426		Suppliers	3.067	3.067
Cash-flow	99.382	60.180	Staff and social security	935	375
Prepaid expenses	1.902	149	Other credit accounts	550	
Total of current asset	119.928	74.116	Deferred revenue	-	700
			Total liabilities	4.552	4.142
<b>TOTAL of ASSET</b>	<b>119.943</b>	<b>74.131</b>	<b>TOTAL of DEBT</b>	<b>119.943</b>	<b>74.131</b>

## Compteur sur domaine: Statement of funds utilization 2015 (in €)

	(1)	(3)		(2)	(4)
USE	USE of N = profit and loss account	Allocation by use of resources collected from the public and used during N	SUPPLY	Supplies collected of N = profit and loss account	Monitoring of resources collected among the public and used during N
			DEFERMENT OF RESOURCES COLLECTED FROM PUBLIC, NON-DEDICATED, AND NON-USED AT THE BEGINNING OF THE FINANCIAL YEAR		0
<b>1- SOCIAL MISSIONS</b>	<b>104 604</b>		<b>1- RESSOURCES COLLECTED FROM PUBLIC</b>	<b>73 350</b>	<b>73 350</b>
<b>1-1 In France</b>	<b>5 164</b>	<b>5 164</b>	<b>1-1 Donations and legacies collected</b>	<b>73 350</b>	<b>73 350</b>
- Directly completed activities	164	164	- Non designated lifetime gifts	48 904	48 904
- Payments to other organizations working in France	5 000	5 000	- Designated lifetime gifts	24 446	24 446
			- Non designated legacies and other liberalities	0	0
<b>1-2 Abroad</b>	<b>99 440</b>	<b>58 962</b>	- Designated legacies and other liberalities	0	0
- Direct actions	<b>34 335</b>				
Laos	25 153				
Cameroon	1 745				
Brazil	7 437				
- Payment to central organization or other organizations	<b>65 105</b>		<b>1-2 Other products related to public generosity</b>	<b>0</b>	<b>0</b>
Laos	46 679				
Cameroon	18 426				
<b>2- FUNDRAISING EXPENSES</b>	<b>2 538</b>	<b>2 538</b>			
2-1 Costs related to call for public generosity	1 357	1 357			
2-2 Costs related to the research of private funds	1 181	1 181			
2-3 Costs related to the research of public funds such as grants					
<b>3- OPERATING COSTS</b>	<b>18 380</b>		<b>2- OTHER PRIVATE FUNDS</b>	<b>96 510</b>	
			<b>3- GRANTS AND PUBLIC FUNDS</b>		
			<b>4- OTHER INCOMES</b>	<b>1 064</b>	
		<b>66 664</b>			
<b>I- TOTAL OF FISCAL YEAR USE REGISTERED IN PROFIT AND LOST ACCOUNT</b>	<b>125 522</b>		<b>I- TOTAL OF FISCAL YEAR SUPPLIES REGISTERED IN PROFIT AND LOSS ACCOUNT</b>	<b>170 924</b>	
<b>II- ENDOWMENT OF PROVISIONS</b>	<b>30 000</b>		<b>II- RECOVERY OF PROVISIONS</b>	<b>0</b>	
<b>III- COMMITMENT TO PRODUCE ON ALLOCATED RESOURCES</b>	<b>24 394</b>		<b>III- DEFERMENT OF ALLOCATED RESOURCES NON USED DURING PRIOR FISCAL YEARS</b>	<b>17 708</b>	
			<b>IV- VARIATION IN ALLOCATED FUNDS, COLLECTED FROM PUBLIC (cf table of dedicated funds)</b>		<b>-6 686</b>
<b>IV- SURPLUS OF RESOURCES FOR THE CURRENT FINANCIAL YEAR</b>	<b>8 716</b>		<b>V- DEFICIENCY OF RESOURCES OF THE FISCAL YEAR</b>	<b>0</b>	
<b>GRAND TOTAL</b>	<b>188 632</b>		<b>GRAND TOTAL</b>	<b>188 632</b>	<b>66 664</b>
<b>V- Portion of real-estate acquisition financed by resources collected from public during the current financial year</b>					
<b>VI- Neutralization of depreciation of the fixed assets from the first application of the regulation by the funds collected from public</b>					
<b>VII- Total of use financed by resources collected from public</b>		<b>66 664</b>	<b>VI- Total of use financed by resources collected from public</b>		<b>66 664</b>
			<b>BALANCE OF RESOURCES NON DEDICATED AND NON USED AT THE END OF THE FISCAL YEAR, COLLECTED FROM PUBLIC</b>		<b>0</b>
<b>ASSESSMENT OF IN-KIND VOLUNTARY CONTRIBUTIONS</b>					
Social missions	131 900		Voluntary work	142 650	
Fundraising expenses	10 750		In-kind services	0	
Operating costs and other charges	33 700		In-kind donations	33 700	
<b>TOTAL</b>	<b>176 350</b>		<b>TOTAL</b>	<b>176 350</b>	