

ANNUAL REPORT 2020

HOPE FOR THE URBAN POOR

OF CAMBODIA

WRITTEN *by* YOU

CHARITY NO CC53748

Prepared by:

SUE HANNA
Executive Founder
Flame Cambodia



flame
Identify · Grow · Launch



Physical Address:

84 Ladies Mile, Remuera, Auckland 1050

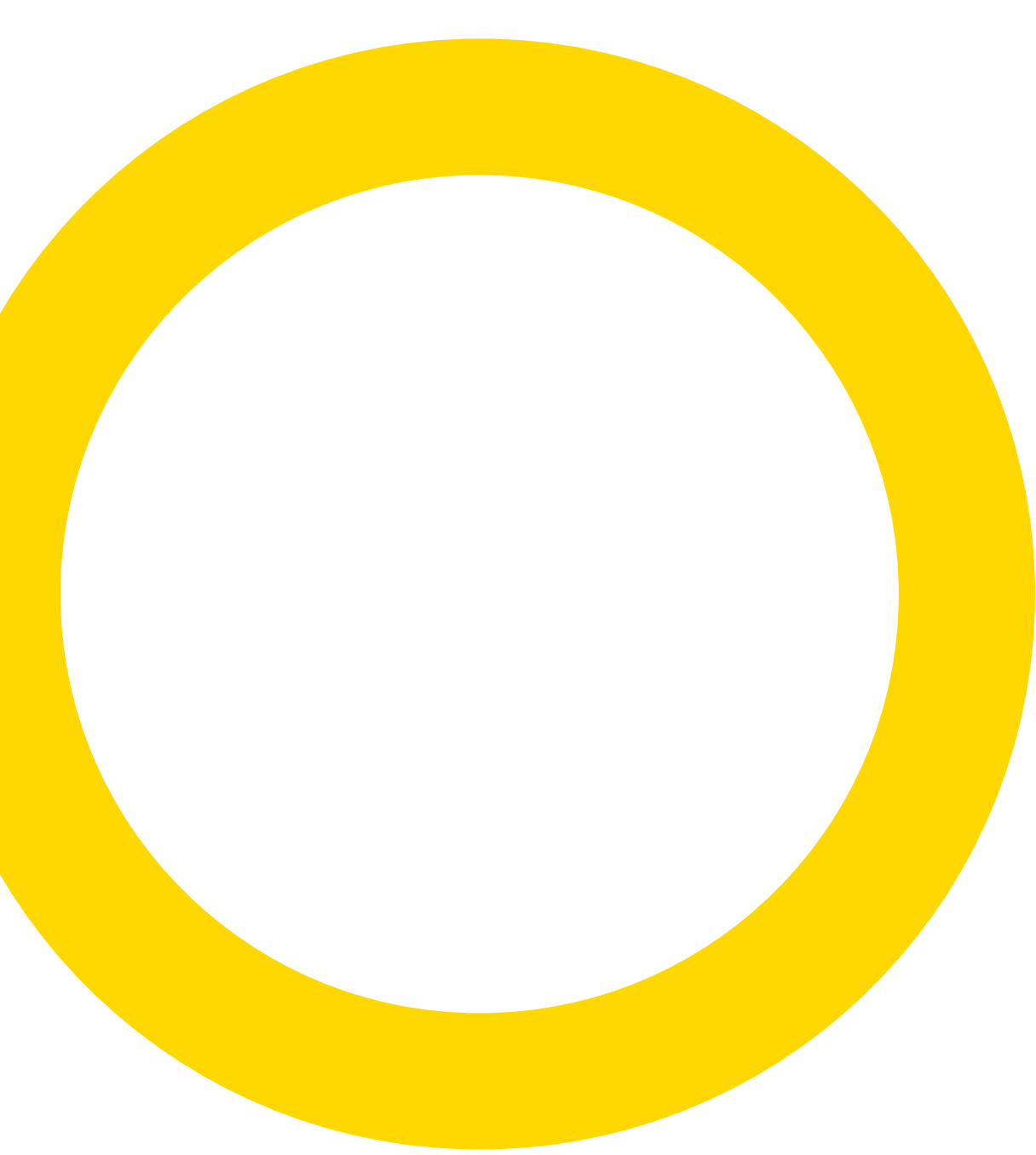
Postal:

PO Box 11 513, Ellerslie, Auckland 1543

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Every attempt has been made to provide the most up to date information.

Flame reserves the right to change any content at any time. Flame is not liable for any accidental misinformation. All content is correct at June 2021



MESSAGE
FROM

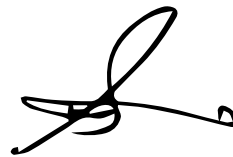
Our Founder

“WHAT A YEAR! AMIDST THE UNCERTAINTY OF COVID, YOU STEPPED UP AND SERVED THE URBAN POOR OF PHNOM PENH WITH RELIEF FOOD PACKAGES, MEDICAL HELP AND EMOTIONAL SUPPORT ... ALL OF WHICH WAS OVER AND ABOVE THE PLANNED ACTIVITIES AND BUDGETED WORK WE CONTINUED TO DO IN 2020. ”

As you will read, 15 tonnes of rice as well as other basic household needs, regular contact and encouragement from Flame’s staff, who, taking every precaution, continued to go into slums despite COVID restricting movement. The emotional support alone is worth more than dollars can measure and I’m so very proud and grateful to every single staff member for contributing their part to TEAM FLAME.

On a personal level, seven months of 2020 was spent in New Zealand on a sabbatical after 25 years of humanitarian type work. This gift of time to recharge, reflect and get re-inspired was deeply appreciated and life changing.

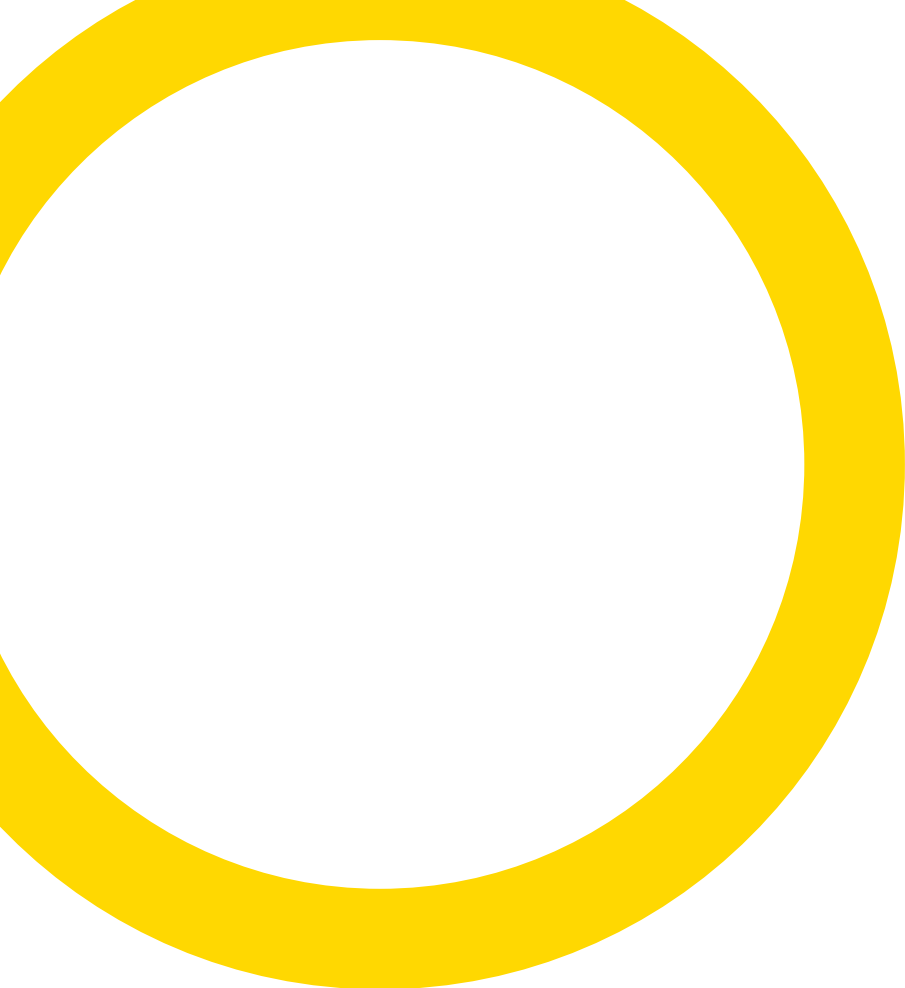
My heartfelt thanks to all of you who sacrificed, cared and gave, that enabled Flame Cambodia to serve the urban poor during this unsettled time.



SUE HANNA
Executive Founder







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COVID Impact

COVID HAS TAUGHT US SOME GREAT LESSONS IN 2020, THE MAIN ONE IS THAT WE HAVE LEARNT HOW TO RUN OUR PROGRAMS THAT PROVIDE BETTER OUTCOMES FOR FLAME, FOR THE STUDENTS AND FAMILIES WE WORK WITH AND FOR LESS COST. WIN-WIN-WIN!

COVID HAS MEANT THAT:

- the poor have become extremely poor
- the four After School Centers only operated for 7 of the 12 months in 2020
- we have needed to focus on providing emergency assistance to the poor most affected by Covid 19

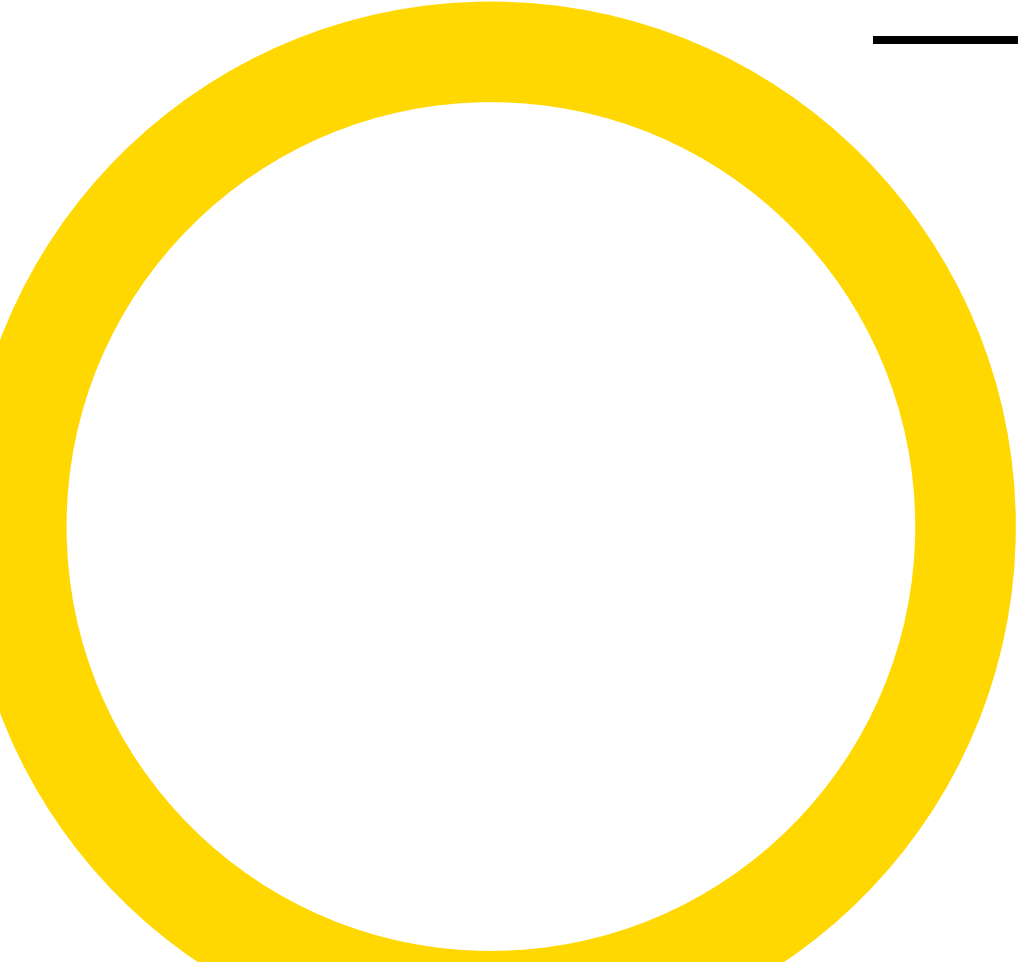
We have adapted our model to meet the needs that were right in front of us, knowing that when the restrictions are lifted, we will always return to our core model of education and leadership training.

LEADERSHIP PROGRAM

When COVID hit, the universities moved to online learning and all of the students in the Leadership Academy program moved back home to family, extended family or rental room accommodation. The unexpected benefit from this was that all except one of them have reported to us that they are doing a lot better living in community, finding and competing for employment and interacting again with their families. Their resilience levels have increased, some are struggling with online learning, but as a whole, the leaders in Flame's program have thrived during the COVID interruptions.







Project Reports

Education

IMPACT

The excitement of the students when the centres opened again in August is testament to the great work done by the education team to maintain relationships with the children even though face-to-face teaching was not possible for 5 months of 2020.

Vicheka is one example. "I am 16 years old and study in Grade 8. Before I came to Flame, I was not a good girl, I had no respect for people, I was rude and my study was weak. Now, I have improved a lot in both my study and my character. I want to help kids like me after I become a Police Woman."

NUMBERS

The four Flame After School Centres have a total of 182 children that study with us for four half days each week.

- 4 Flame After School Centres
- 185 Students
- Students attend 4 x 1/2 days per week





OVERVIEW OF 2020

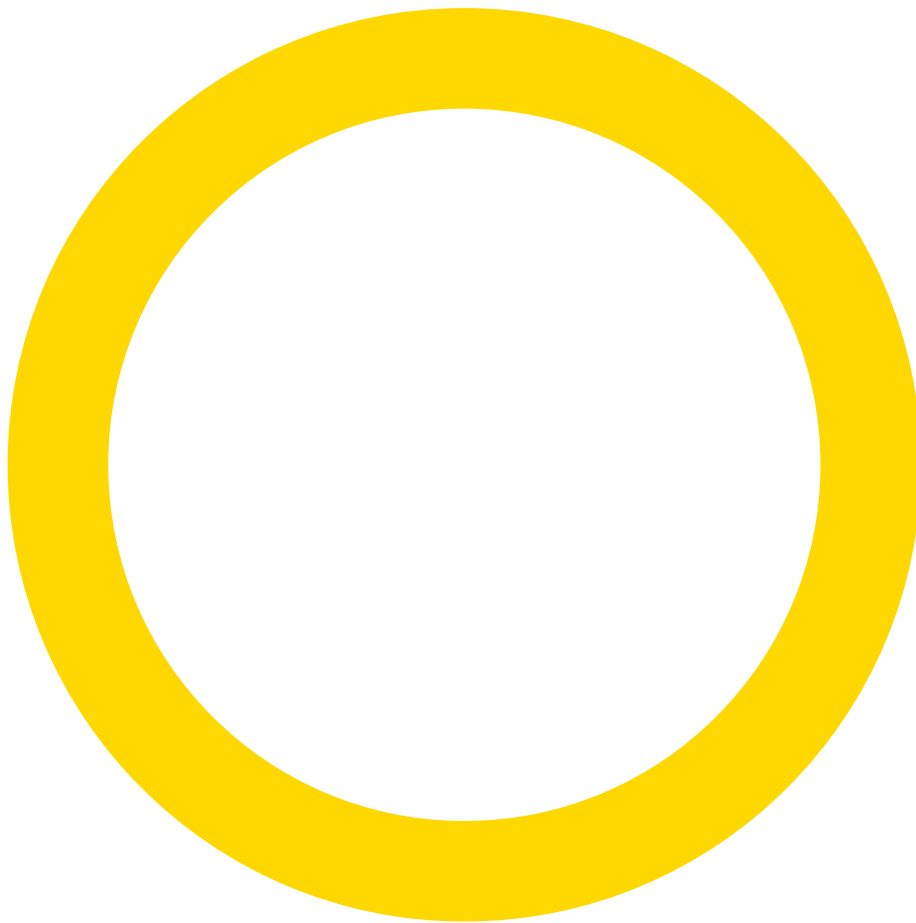
IMPACT

Sport is proven to improve learning, and build character.

Manita is 11 years old and studies in Grade 2. "My parents are happy that playing football has improved my study. I've gone from #15 to #9 in my class and it has given me many new friends. I've noticed my body is stronger but also, I have more confidence to talk with my teacher. I want all of my friends to play sport. It's very good for me."

NUMBERS

- 97 players
- 6 football teams
- 48 training sessions



sports

Family Support

IMPACT

When you support a child – you must support their family also. The Case Work team do amazing work from their hearts in difficult places.

Sreyneath lives with her grandmother who is a rubbish picker but cannot make enough income to support them. “The support that we get from Flame helps to pay for food and for school materials, but more importantly, I spend time with my case worker who is my mentor and she encourages to study hard and do my best. I have passed Grade 9 and I want to learn more English and computer skills.”

NUMBERS

- 58 families received food parcels of 50kg of rice and other household needs
- 65 extra families in the community received rice packages
- 15 tonnes of rice given to the urban poor
- 15 families who were almost evicted had their house rental paid for three months
- Provided formula milk to malnourished babies
- 2 families received financial assistance to rebuild their houses
- 17 families who have mental health issues and depression due to alcohol or gambling addictions in the family received basic counseling



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WIKOP
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BUOYALE

Best
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MMH
041114 0
60g x 30 packs
MAMA
น้ำพริก
Glutinous
+
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Best
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Glutinous

IMPACT

There are 2 goals for Flame University students:

- to be competitive in the job market and
- to give back to children of the urban poor

Sreyneas is a woman with a lot of potential. Here are her own words ...

“Hello! My name is Nhil Sreyneas and I’m 22 years old. I’m in the 4th year of my English literature degree. Being in Leadership Program is such an amazing experience for me because I have grown so much there, in my capability, my attitude and learning how to lead people. I’m ready to step up to the next level toward learning new things as well as growing more on capability, leadership, communication, and so on. And I’m sure, it will lead me to become more confident in leading.”

NUMBERS

- 19 students (10 females, 9 males)
- 18 students have found part time work to help their families during COVID.

In addition, they have also received intensive training in subjects such as English, leadership, music, life skills as well as career guidance. Flame has offered employment opportunities to some students to practice and apply what they have learned at university in the poor communities where Flame operates.

Leadership

Mobile Medical

IMPACT

Flame has always said, 'It's not what we do – but who does it'. Mobile Medical is a project that has built up two of our young men and given them a platform to give back to the urban poor in their area of expertise. Dr Rithy and Dr Sothy have provided basic health checks when COVID restrictions have allowed.

NUMBERS

- 6 poor communities
- 991 people receive basic health checks
- 700 people within at-risk communities received face masks and hand sanitizer
- 10,000 face masks and 150 litres of hand sanitizer donated to the Japanese Maternity Hospital



flame



OVERVIEW OF 2020

Chairman's Report

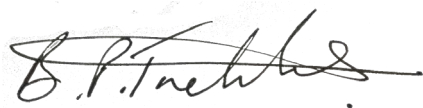
WOW.....how life has changed in a calendar year. Who would have thought we would still be struggling globally with COVID and as a charitable organisation be in such a healthy position. To our supporters I want to say a big thank you. Your sacrificial giving has enabled Flame to continue to do what it does, albeit in more creative ways.

Leadership and Staff are key to any organisation and we are no different. Sue, Vandeth and Nicola along with our other staff, have shown extraordinary wisdom, passion and creativity in carrying out Flame's mission of serving the Urban Poor. Well Done and THANK YOU.

Sue's Sabbatical needs special mention. Sue has carried the burden of Flame for years and for her to have time out (extended with COVID lockdown) has blessed her and in turn blessed Flame.

To fellow Board members thank you for the work you do in varied roles. We can look back on God's goodness with thanks.

Brian Trebilco



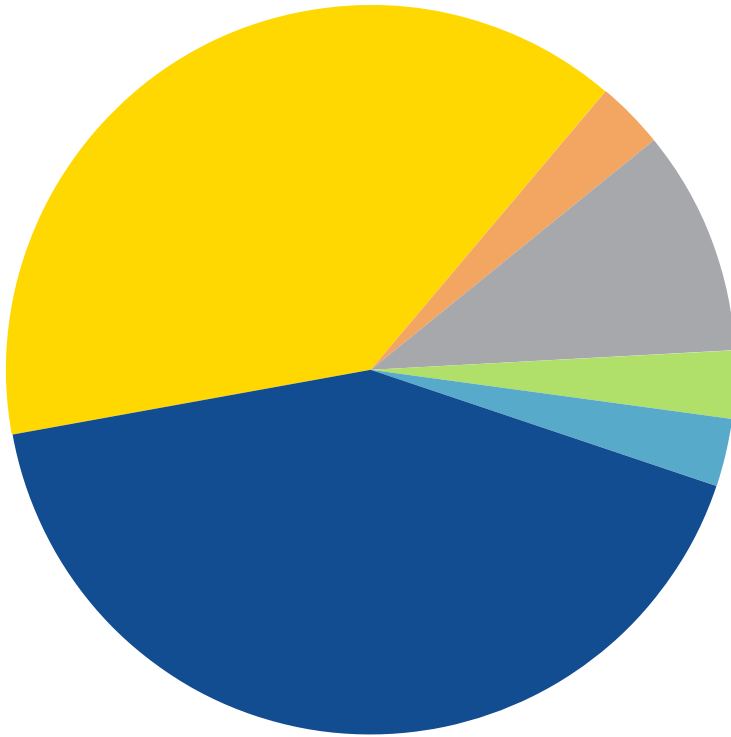
Financial Reports

OVERVIEW OF 2020





INCOME



DONATIONS/KOHA FROM INDIVIDUALS

42%

TRUSTS, FOUNDATIONS OR GRANTS

39%

CORPORATES

3%

CHRISTIAN ORGANISATIONS

10%

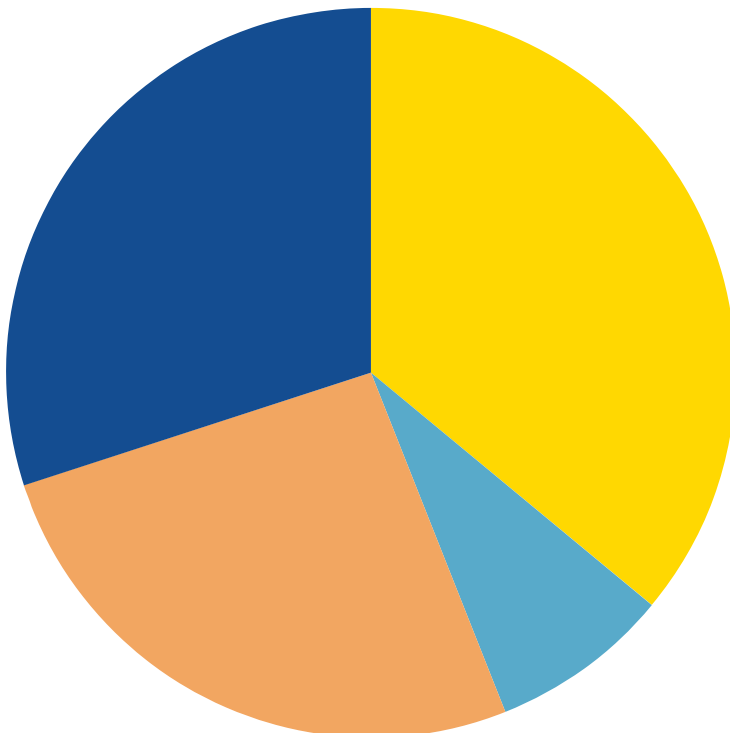
EDUCATIONAL GROUPS

3%

OTHER INCOME

3%

EXPENSES



IDENTIFY

30%

GROW

36%

LAUNCH

8%

PROGRAM SUPPORT

26%

APPROVAL OF FINANCIAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Board of Trustees are pleased to present the approved financial report including the historical financial statements of Flame Cambodia for the year ended 31 December 2020

APPROVED

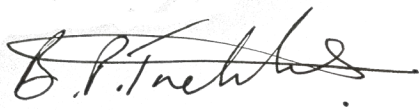
For and on behalf of the Board of Trustees.

Brian Trebilco

Meredith Brocklebank

Chairman

Treasurer



Date: 1st June 2021

Date: 1st June 2021

COMPILATION REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Scope

On the basis of information provided and in accordance with the service engagement agreed upon, we have compiled the financial statements of Flame Cambodia for the year ended 31 December 2020. These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

Responsibilities

The Trustees are solely responsible for the information contained in the financial statements and have determined that the Special Purpose Reporting Framework used is appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 DECEMBER 2020

ACCOUNT

	2020 NZD	2019 NZD
REVENUE		
Donations	505,355	524,499
Revenue from Providing Goods or Services	3,058	5,610
Interest, Dividends and Other Investment Revenue	4,933	5,577
Fundraising Revenue	6,315	18,431
TOTAL REVENUE	519,661	554,117
GROSS PROFIT	519,661	554,117
EXPENSES		
Expenses Relating to Public Fundraising	393	3,192
Volunteer and Employee Related Costs	209,252	222,983
Costs relating to Providing Goods and Services	968	1,180
Grants and Donations Made	21,629	49,536
Other Expenses	139,255	230,033
TOTAL EXPENSES	371,499	506,924
SURPLUS (DEFICIT) FOR THE YEAR	148,162	47,193

The above statement of financial performance should be read in conjunction with the accompanying statement of accounting policies and notes to the performance report.

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

	2020 NZD	2019 NZD
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	223,969	120,983
Debtors and Other Receivables	935	1,575
Other Current Assets	5,893	6,406
TOTAL CURRENT ASSETS	230,798	128,964
NON-CURRENT ASSETS		
Property, Plant and Equipment	130,593	97,904
TOTAL NON-CURRENT ASSETS	130,593	97,904
TOTAL ASSETS	361,391	226,868
LIABILITIES		
CURRENT LIABILITIES		
Employee Benefit Obligations	3,482	3,555
TOTAL CURRENT LIABILITIES	3,482	3,555
NON-CURRENT LIABILITIES		
BORROWINGS		
Loans from Board Members	14,166	15,082
TOTAL BORROWINGS	14,166	15,082
TOTAL NON-CURRENT LIABILITIES	14,166	15,082
TOTAL LIABILITIES	17,648	18,637
NET ASSETS - ASSETS LESS LIABILITIES	343,744	208,231
EQUITY		
Share Capital	165,052	175,729
RETAINED EARNINGS		
Retained earnings	30,530	(14,691)
Current year earnings	148,162	47,193
TOTAL RETAINED EARNINGS	178,692	32,502
TOTAL EQUITY	343,744	208,231

The above statement of financial position should be read in conjunction with the accompanying statement of accounting policies and notes to the performance report.

STATEMENT OF CASH FLOWS - DIRECT METHOD

FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 NZD	2019 NZD
CASH FLOWS FROM OPERATING ACTIVITIES		
CASH RECEIVED FROM		
Donations, fundraising and other similar receipts	512,587	553,226
Receipts from providing goods or services	-	524,163
Interest, dividends and other investment receipts	-	5,054
Other Revenue	-	5,577
Fundraising Revenue	6,315	18,431
CASH WAS APPLIED TO:		
Payments to suppliers and employees	(343,430)	(450,153)
CASH PAYMENTS FROM OTHER OPERATING ACTIVITIES		
Gain/Loss on Sale of Fixed Assets	682	-
Depreciation Expense	-	-
Depreciation Other	-	-
Disposal of Fixed Assets	-	12,666
TOTAL CASH PAYMENTS FROM OTHER OPERATING ACTIVITIES	682	(5,810)
DONATIONS OR GRANTS PAID		
Sponsorships: Family Sponsorships	(15,512)	
Sponsorships: Student Living Costs Sponsorship	(6,118)	
TOTAL DONATIONS OR GRANTS PAID	(21,629)	(49,536)
FOREIGN EXCHANGE		
Foreign Currency gains/loss adjustments	(112)	
TOTAL FOREIGN EXCHANGE	(112)	(1,113)
TOTAL CASH APPLIED TO	(364,489)	(506,612)
NET CASH FLOWS FROM OPERATING ACTIVITIES	154,414	46,614

The above statement of cash flows should be read in conjunction with the accompanying statement of accounting policies and notes to the performance report.

STATEMENT OF CASH FLOWS - DIRECT METHOD : CONTINUED

FOR THE YEAR ENDED 31ST DECEMBER 2020

CASH FROM INVESTING ACTIVITIES	2020 NZD	2019 NZD
CASH RECEIVED FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment	-	-
TOTAL PROCEEDS FROM SALE OF PROPERTY, PLANT AND EQUIPMENT	-	11,058
OTHER CASH ITEMS FROM INVESTING ACTIVITIES		
TOTAL OTHER CASH ITEMS FROM INVESTING ACTIVITIES	664	18,376
TOTAL CASH RECEIVED FROM INVESTING ACTIVITIES	664	29,434
CASH APPLIED TO INVESTING ACTIVITIES		
Payment for property, plant and equipment	682	-
TOTAL PAYMENT FOR PROPERTY, PLANT AND EQUIPMENT	(15,627)	42,430
OTHER INVESTING ACTIVITIES		
TOTAL OTHER INVESTING ACTIVITIES	(33,453)	14,968
TOTAL CASH APPLIED TO INVESTING ACTIVITIES	(49,080)	57,398
NET CASH FLOWS FROM INVESTING ACTIVITIES	(48,417)	(27,964)
NET CASH FLOWS	105,997	18,650
CASH AND CASH EQUIVALENTS		
Cash and cash equivalents at beginning of period	113,609	102,334
Cash and cash equivalents at end of period	219,606	120,983
NET CHANGE IN CASH FOR PERIOD	105,997	18,650

OVERVIEW OF 2020

The above statement of cash flows should be read in conjunction with the accompanying statement of accounting policies and notes to the performance report.

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 31ST DECEMBER 2020

Basis of Preparation

Flame Cambodia has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

Flame Cambodia is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

Income Tax

Flame Cambodia is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Accounts Receivable (Loans and receivables)

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less any allowance for impairment. The Trust's cash and cash equivalents, receivables from exchange transactions and receivables from non-exchange transactions fall into this category of financial instruments.

Investment

Short term investments comprise term deposits which have a term of greater than three months and therefore do not fall into the category of cash and cash equivalents.

STATEMENT OF ACCOUNTING POLICIES: COUNTINUED

FOR THE YEAR ENDED 31ST DECEMBER 2020

PROPERTY AND EQUIPMENT

Land

Land held for use in administration is stated at revalued amounts. Revalued amounts are fair market values based on appraisals prepared by external professional valuers once every five years or more frequently if market factors indicate a material change in fair value.

Any revaluation surplus arising upon appraisal of land is recognised in other comprehensive income and credited to the revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income. Downward revaluations of land are recognised upon appraisal or impairment testing, with the decrease being charged to other comprehensive income to the extent of any revaluation surplus in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation surplus remaining in equity on disposal of the asset is transferred to retained earnings.

Land is not depreciated.

Buildings

The building at Sen Sok was almost completed by the end of the 2020 Financial Year. It was decided that the building, the After School Activity Centre in Sen Sok should be depreciated the rate of 3%. This gives it a useful life of 30 years.

It Equipment And Other Equipment

IT equipment and other equipment (comprising fittings and furniture) are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the Trust's management.

IT equipment and other equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses. Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of IT equipment and other equipment.

The following useful lives are applied:

Furniture & Fixtures: 8 years

Machinery & Equipment: 8 years

Vehicles: 5 years

IT equipment: 5 years

Buildings: 30 years

STATEMENT OF ACCOUNTING POLICIES:CONTINUED

FOR THE YEAR ENDED 31ST DECEMBER 2020

It Equipment And Other Equipment : Continued

Material residual value estimates and estimates of useful life are updated as required, but at least annually. Property, plant and equipment acquired with individual values under \$300 are not capitalised, they are recognised as an expense at the time of acquisition. Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in profit or loss within other income or other expenses.

Accounts Payable

Accounts payable represents liabilities for goods and services provided to the organisation prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 12 months of recognition.

EMPLOYEE BENEFITS

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service. Examples of such benefits include wages and salaries, non-monetary benefits and accumulating sick leave. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The Trust's liabilities for annual leave and long service leave are included in other long term benefits as they are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, the experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any remeasurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Trust and revenue can be reliably measured. Revenue is measured at the fair value of the consideration received. The following specific recognition criteria must be met before revenue is recognised.

STATEMENT OF ACCOUNTING POLICIES: CONTINUED

FOR THE YEAR ENDED 31ST DECEMBER 2020

REVENUE FROM NON-EXCHANGE TRANSACTIONS

Grant revenue

Grant revenue includes grants given by other charitable organisations, philanthropic organisations and businesses. Grant revenue is recognised when the conditions attached to the grant has been complied with. Where there are unfulfilled conditions attaching to the grant, the amount relating to the unfulfilled condition is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations

Donations are recognised as revenue upon receipt and include donations from the general public, donations received for specific programme or services or donations in-kind. Donations in-kind include donations received for services, food, clothing, furniture and volunteer time and is recognised in revenue and expense when the service or good is received. Donations in-kind are measured at their fair value as at the date of acquisition, ascertained by reference to the expected cost that would be otherwise incurred by the organisation. Services in-kind may be recognised as revenue but do not have to be, including volunteer time which has been recorded where possible but has not been given a financial value in these financial statements.

Legacies and bequests

Revenue from legacies and estates that satisfies the definition of an asset is recognised as revenue when it is probable that future economic benefits or service potential will flow to the entity, and the fair value can be measured reliably.

REVENUE FROM EXCHANGE TRANSACTIONS

Sales Revenue

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Trust.

Interest revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 1 : REVENUE

ACCOUNT	2020 NZD
FUNDRAISING REVENUE	
Fundraising Revenue	6,315
Other Income	-
TOTAL FUNDRAISING REVENUE	6,315
DONATIONS	
Donations - Individuals	219,464
Donations - Educational Groups	18,252
Donations - Corporates	15,584
Donations - Christian Organisations	50,395
Donations - Trusts, Grants & Foundations	201,660
Product Donation:Visitor	-
TOTAL DONATIONS	505,355
REVENUE FROM PROVIDING GOODS AND SERVICES	
Product Donation:Craft	2,694
Product Donation:Other income	364
TOTAL REVENUE FROM PROVIDING GOODS AND SERVICES	3,058
INTEREST, DIVIDENDS AND INVESTMENT INCOME	
Bank Interest Received	4,933
TOTAL INTEREST, DIVIDENDS AND INVESTMENT INCOME	4,933
TOTAL REVENUE	519,661

NOTES TO THE FINANCIAL STATEMENTS: CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 2 : EXPENSES

ACCOUNT	2020 NZD
EXPENSES RELATED TO PUBLIC FUNDRAISING	
Marketing & Advertising	393
TOTAL EXPENSES RELATED TO PUBLIC FUNDRAISING	393
VOLUNTEER AND EMPLOYEE RELATED COSTS	
Staff Salary	172,583
Staff Insurance	5,901
Staff Training	1,772
Staff Costs: Other	337
Staff Volunteer support costs	1,462
Staff Retreat	897
Staff Provident Expense	9,340
Staff Event	3,070
Staff Bonus Account	12,502
Staff Uniforms/T Shirts	1,389
TOTAL VOLUNTEER AND EMPLOYEE RELATED COSTS	209,252
COSTS RELATED TO PROVIDING GOODS OR SERVICES	
Crafts: Craft Materials	219
Crafts: Craft Labour & Fees	749
TOTAL COSTS RELATED TO PROVIDING GOODS OR SERVICES	968
GRANTS AND DONATIONS MADE	
Sponsorships: Family Sponsorships	15,512
Sponsorships: Student Living Costs Sponsorship	6,118
TOTAL GRANTS AND DONATIONS MADE	21,629
OTHER EXPENSES	
Donations Bank Fees	1,315
Bank Revaluations	(4,502)
Disposal of Fixed Assets	934
Overheads	36,229
Direct Costs	97,744
Depreciation	7,436
Foreign Exchange Gains/Loss	100
TOTAL OTHER EXPENSES	139,255
TOTAL EXPENSES	371,499

NOTES TO THE FINANCIAL STATEMENTS:CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 3 : ANALYSIS OF ASSETS & LIABILITIES

ACCOUNT	2020 NZD
CURRENT ASSETS	
BANK ACCOUNTS AND CASH	
Cash On Hand	7,282
ANZ Account 241515 (USD)	59
ANZ Go Account (NZD)	84,553
PayPal (NZD)	963
Stripe NZD	151
ABA 000365184 (USD) Everyday Account	55,979
ABA 000676672 (USD)	74,912
VisionFund Team Deposit 12748318 - 12754628	70
VisionFund Team Deposit 12748318 - 1275612	1
TOTAL BANK ACCOUNTS AND CASH	223,969
DEBTORS AND PREPAYMENTS	
Prepayments	104
Debtors	831
TOTAL DEBTORS AND PREPAYMENTS	935
OTHER CURRENT ASSESTS	
Loan to Employee	782
Loans to Families	56
Deposits	5,056
TOTAL OTHER CURRENT ASSESTS	5,893
TOTAL CURRENT ASSETS	230,798
CURRENT LIABILITIES	
EMPLOYEE COSTS PAYABLE	
Payroll tax Payable	243
Provident Fund Payable	78
Staff 30 Month Accrual	3,161
TOTAL EMPLOYEE COSTS PAYABLE	3,482
TOTAL CURRENT LIABILITIES	3,482
LOANS	
Loan Payable (SH)	14,166
TOTAL LOANS	14,166
TOTAL ANALYSIS OF ASSETS AND LIABILITIES	213,151

NOTES TO THE FINANCIAL STATEMENTS:CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 4 : DEPRECIATION SCHEDULE

ASSET TYPE	OPENING VALUE	REVALUATION	ADDITIONS	DISPOSALS	DEPRECIATION	CLOSING
Buildings	-	-	33,218	-	(168)	33,050
Furniture and Fixtures	3,099	(188)	-	(693)	(523)	1,694
IT Equipment	6,455	(394)	15,627	-	(3,868)	17,821
Land	76,803	(4,666)	-	-	-	72,137
Machinery and Equipment	2,290	(138)	-	(887)	(476)	789
Vehicle	9,258	(563)	-	(1,192)	(2,401)	5,101
TOTAL	97,905	(5,948)	48,845	(2,773)	(7,436)	130,593

NOTES TO THE FINANCIAL STATEMENTS:CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 5 : COMMITMENTS, PROVISIONS AND CONTINGENCIES

ACCOUNT	2020 NZD
COMMITMENT TO LEASE OR RENT ASSETS	
Lease Rental at Boeung Trabek	2,340
Lease Rental at Boeung Tompom	5,850
Lease Rental at Steung Menchey	6,685
Lease Rental At Sen Sok	752
TOTAL COMMITMENT TO LEASE OR RENT ASSETS	15,627
COMMITMENT TO PURCHASE PROPERTY, PLANT OR EQUIPMENT	
Sen Sok Medical and After School Center estimated total building costs	5,000
The building at Sen Sok is due to completed early in 2021.	
TOTAL COMMITMENT TO PURCHASE PROPERTY, PLANT OR EQUIPMENT	5,000
CONTINGENT LIABILITIES	
There are no contingent liabilities as at balance date	-
TOTAL COMMITMENTS, PROVISIONS AND CONTINGENCIES	20,627

NOTES TO THE FINANCIAL STATEMENTS: CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 6 : ACCUMULATED FUNDS

2020	ACCUMULATED SURPLUSES OR DEFICITS	RESERVES	TOTAL
Opening Fund Balance	32,502	175,729	208,231
Foreign exchange revaluation	(1,972)	(10,677)	(12,649)
TOTAL	30,530	165,052	195,582
Current Year Earnings	148,162	-	148,162
TOTAL AT 31ST DECEMBER	178,692	165,052	343,744

2019	ACCUMULATED SURPLUSES OR DEFICITS	RESERVES	TOTAL
Opening Fund Balance	(14,814)	176,384	161,570
Foreign exchange revaluation	(123)	(655)	(532)
TOTAL	(14,691)	175,729	161,038
Current Year Earnings	47,193	-	47,193
TOTAL AT 31ST DECEMBER	32,502	175,729	208,231

NOTES TO THE FINANCIAL STATEMENTS: CONTINUED

FOR THE YEAR ENDED 31 DECEMBER 2020

NOTE 7 : RELATED PARTY TRANSACTIONS

ACCOUNT	2020 NZD
SALARIES	
Board Member Salary	9,337
Board Member Expenses	3,585
TOTAL SALARIES	12,922
BALANCE PAYABLE	
Loan from Board Member	14,166
TOTAL BALANCE PAYABLE	14,166

NOTE 8 : EVENTS AFTER BALANCE DATE

The board unanimously has agreed to replay the Loan from Board Member in March 2021.

Mobile Medical

Due to the restriction and requirement from the Cambodian government, Flame is no longer allowed to run the Mobile Medical Clinic as a Flame project. Flame is changing how we can provide the much-needed health services to our clients but without it being under Flame's management as a Flame project.

Dr Hong Rithy is in process to register and run a clinic under his government approved GP registration. Flame has contracted him as our preferred provider to provide medical services to the children and families we currently work with.

This arrangement is actually better for Flame, for Dr Rithy and for the patients he provides health checks for.

Additional Information

Exchange Rate used to prepare this report, converting USD to NZD@1.393.

The exchange rate used to prepare the 2019 Performance Report was USD to NZD@1.4829.

Staff

IMPACT

Flame has 36 incredible staff, many with their own full circle story working passionately with the kids and families in Flames projects. 28 of the 36 staff are directly involved in face-to-face contact with 8 serving in support roles.

Three New Zealanders also worked with Flame in Cambodia during 2020, 1 full-time volunteer, 1 part-time volunteer and 1 part-time staff member. Flame New Zealand is run completely by volunteers, including the Board.

Thank you to all the volunteers around the world who fundraise, support and promote Flame. Thank you so much!





flame

Inspire · Educate · Serve · Lead

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1FI-4535
KAMPUN CHHENT



The Full Circle

CHILDREN FROM POOR COMMUNITIES BECOMING CONFIDENT LEADERS

Making a lasting change doesn't just have an impact on the one individual, it has an influence on the whole family - brothers and sisters, aunts, uncles, friends who also find the courage to hope and believe in themselves when they see that someone they know that has gone before them.

YOUR generosity has gone the distance for the urban poor this past year - we are so grateful

Once again, thank you for digging deep for the children of Cambodia this past year. It is because of your generosity that the wonderful updates in this annual report have been made possible. You funded medical checks. You paid the school fees of children who desperately longed to be in school. You funded books, school equipment and classrooms. You funded ongoing support for mothers and fathers who despite their best efforts, are unable to meet the basic needs of their children.

You ensured that the most vulnerable and at risk children were not left behind. And you provided young leaders with the specialised support that they need to be launched into futures brimming with hope and potential. You did that. And we are so grateful. It is our hope that you would continue to support the work of Flame. We simply cannot continue to do what we do without you.

thank you



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THREE LADY BRAND
MAMA

MAMA

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