



# Compter sur demain

## Financial Report 2015

Compter sur demain (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.

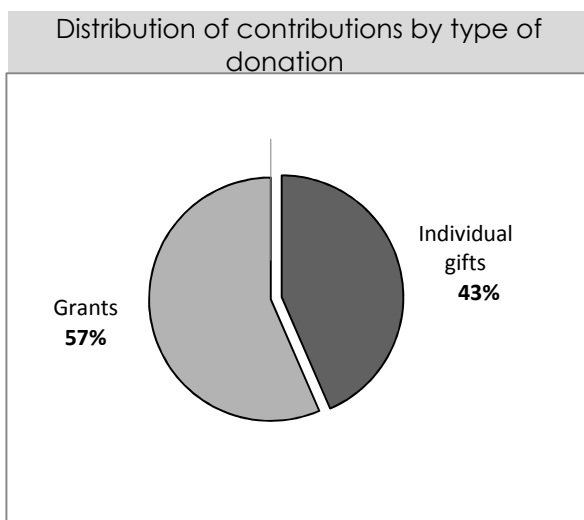
The sources of the contributions are divided as following:

- 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

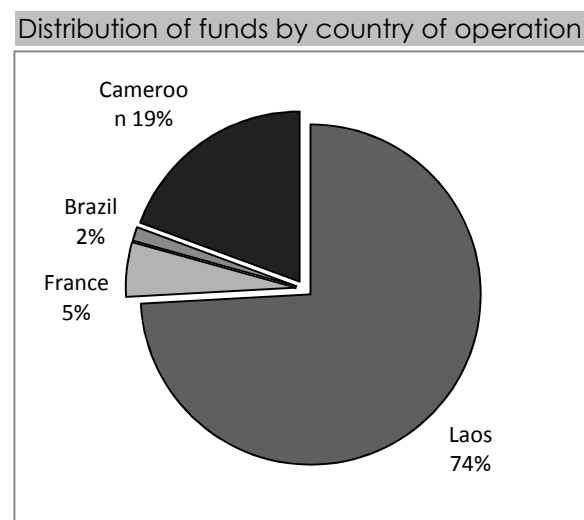
### 2.1 Expenditures assigned to projects

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.*

<b>Profit and loss account 2015</b>		<b>Exercise 2015</b>	<b>Exercise 2014</b>
<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

<b>ASSET</b>	<b>2015</b>	<b>2014</b>	<b>DEBT</b>	<b>2015</b>	<b>2014</b>
<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>
<i>1-1 In France</i>	<i>5 164</i>	<i>5 164</i>	<i>1-1 Donations and legacies collected</i>	<i>73 350</i>	<i>73 350</i>
- 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
<i>1-2 Abroad</i>	<i>99 440</i>	<i>58 962</i>	- 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>		<i>1-2 Other products related to public generosity</i>	<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>			
<i>2-1 Costs related to call for public generosity</i>	<i>1 357</i>	<i>1 357</i>			
<i>2-2 Costs related to the research of private funds</i>	<i>1 181</i>	<i>1 181</i>			
<i>2-3 Costs related to the research of public funds such as grants</i>					
<b>3- OPERATING COSTS</b>	<b>18 380</b>		<b>2- OTHER PRIVATE FUNDS</b>	<b>96 510</b>	
		<b>66 664</b>	<b>3- GRANTS AND PUBLIC FUNDS</b>		
			<b>4- OTHER INCOMES</b>	<b>1 064</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>	



# Compter sur demain

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## Activity Report 2015

Faithful to its principles, in 2015 CSD continued its projects to access education and to prevent school failure in France and abroad: in Brazil, Cameroon and Laos. The organization reiterated its modus operandi; to work with local partners by providing financial and operational support.

We present here the summary of our achievements in 2015 and proposals for actions in 2016.

### **1. THE LIFE OF THE ASSOCIATION IN FRANCE**

#### **CSD labelled by IDEAS**

On November, 24<sup>th</sup> 2015 IDEAS' labelling committee recognized the quality of CSD's governance, its financial management and the follow-up of its efficiency by granting its label to the organization. These last two years of work with IDEAS helped CSD improve its practices, and strengthen its team cohesion and give CSD's actions credibility in a sector that is becoming more and more tense to small organizations.

#### **A more structured team**

CSD's team is made up of professional volunteers, administrators and board members. In 2015 the organization also relied on five volunteers of the Service Civique and one volunteer of International Solidarity, based in the headquarters and abroad for 6 to 12 month missions. Different support commissions (Finances, fundraising, school partnerships, communication and HR) were formalized this fall to support programs' management. The Audit Committee recommended by IDEAS met several times this year. However working with a team essentially made up of volunteers is a weakness that should not be underestimated that is why CSD considers the recruitment of a full-timer as one of its priorities.

#### **Fundraising and financial transparency**

Receipts- collected donations and subscriptions- have substantially decreased (-28%) from 236.268€ to 170.700€. This decrease can be explained because 2014 was an exceptional year and also because of a more important involvement of our teams on the field projects at the expense of the fundraising. However CSD is planning on reversing this trend in 2016.

CSD has reiterated its trust to the accounting office Mazars to audit its account. It concluded a perfect financial management of the organization. CSD also making a call for public generosity, the chartered accounting includes the Statement of funds utilization.

#### **Privileged relationships with schools**

Raising awareness among French pupils to the educational conditions of South pupils is part of CSD objectives. Seven elementary schools, middle and high schools got involved in 2015 with the organization's programs in Laos. Regarding those partnerships two high school girls even went to Laos while the organization of events helped raising money for some projects.

## **2. COMPTER SUR DEMAIN ON THE FIELD**

### **2.1 LAOS**

CSD respected its promises made in 2014, thus it has pursued several programs in the North, in Luang Prabang and Vientiane. With the consolidation of several projects many, missions were led in Laos in 2015 supervised by Jacques DORR, Administrator and Volunteer Country Director and Catherine LEDUC-CLAIRE who coordinates the Francophonie program.

Since its creation, CSD relied upon two main partners: the Department of Education of Oudomsay Province, and the Franco-Lao NGO *Comité de Coopération avec le Laos (CCL)*, with whom CSD outsources its financial management.

#### **Improving education in Northern Laos: a priority**

Programs conducted by CSD in Oudomsay and Phongsaly provinces are mainly focused on the education of children from ethnic minorities. The programs aim to educate as many children as possible in secondary schools and improve the quality of education.

##### **- Aid to the operation of schools**

CSD has supported 4 schools from the Oudomsay province encompassing around 2.907 children. An operating budget of around 160 euros per month and per school is used to finance the salaries of non-tenured teachers, small equipment or enrollment, school supplies for the poorest students and rice for boarders.

In accordance with its will of an autonomy of its partners CSD pursued its policy of financial withdrawal from 2 schools at the end of the year to support poorer schools.

##### **- Construction of boarding schools and classrooms**

CSD also develops construction of classrooms and boarding school projects to promote access to education for children living in remote areas.

The organization continued its action in Oudomsay province by financing the construction of two new dormitories and two kitchens/refectories.

In the same geographic area, it has also financed the construction of two latrines and one kitchen/canteen in Houa Nam Bak school.

A recent work of prospection has let us find several partner schools in Luang Prabang province where the organization is working on the indoors layout of Muang Ngoy schools' classrooms.

##### **- Support for pre-schools in Luang Prabang**

In partnership with the NGO *Gens du Mekong*, CSD supports a Montessori inspired education project for toddlers through teachers training and educational materials supply in 30 or so kindergarten classrooms.

##### **- Francophonie**

The organization reinforced and structured its Francophonie program by signing a convention of partnership with l'Ecole Normale Supérieure (ENS) of Luang Prabang and by collaborating with the French Embassy in Laos in sending two volunteers for a one-year mission.

On its partner's request, CSD also continued its seminars of French culture aimed to ENS' professors and students and gives a ten or so grants to deserving unprivileged students.

##### **- Financing of primary schooling for 8 Yao pupils in the Phongsaly province**

#### **Others actions of Compter sur demain in Laos**

##### **- Individual students sponsorships**

Among the 13 students sponsored by CSD, 8 graduated in June in various majors.

- Elementary schools of Vientiane

CSD continues to support 3 elementary schools in Vientiane by giving them 50 euros per month dedicated to its functioning : purchase of school supplies, a participation to professors' salaries etc. The school of Song Pouay got additional funds for the construction of a new classroom and small washbowls. The organization also financed the implementation of an ultraviolet filtering drinkable water station in Ilay school where 320 pupils go to every day.

Beyond these actions, CSD intervenes at the center for blind and visually impaired children, Home of Light, located in Vientiane, by funding the salary of the local and equipment coordinator.

CSD is also involved in the Laophthalmo's program that trains Laotian ophthalmologists in refraction through one or two missions per year assured by French practitioners as well as through equipping partner hospitals with specialized equipment. This program was brought in by Julien CERDAN in Luang Prabang, Vientiane and Savannaketh.

**Proposed actions for 2016**

- Aid in the operation of 5 schools (Oudomsay province and plain of Vientiane)
- Prospecting new projects in South Laos
- Co-financing construction of kindergarten classrooms in Phanome Thai school (Champassak, South Laos)
- Construction of a kindergarten school in Sop Chiem (Luang Prabang province)
- Water catchment of drinkable water in Na Kokh and Phonxay schools (Oudomsay and Luang Prabang provinces)
- Sponsorship of 15 students in Vientiane and Luang Prabang and 8 pupils in Phongsaly province
- Supporting development of the Francophonie program

**2.2 BRAZIL- Terr'Ativa**

CSD has continued its tripartite partnership between the Brazilian association *Terr'Ativa* and its French emanation *Terr'Active*.

Located in the favela de Morro do Fubà in North of Rio de Janeiro, the organization provides learning support and leads teaching and sports activities for almost fifty children aged 6-12 and a ten of teenagers from 13-19.

2015 was a year of many changes for the organization. Indeed, *Terr'Ativa's* coordinator left in October following many disagreements with the organization office on the management and the development of its projects. The transition is now assured by CSD's volunteer Justine LABORDE-BARBANEGRE in concertation with the 5 employees of the local team and the board of the NGO. This evolution has led to a true change of the organization and a collegial way of operating in the decision-making process.

The beneficiaries' management also gained in quality because of a rigorous follow-up and the activities' content : rise of outgoings, diversification of pedagogic activities and a psychologic and social support of the children.

*Terr'Ativa* also renewed with its teenage public because of the setting-up of cultural activities financed by the municipality of Rio. The objective of 2016 is to widen these activities to tutoring.

The efforts of communication started in 2014 got materialized by the conclusion of new partnerships with organizations and French athletes as part of the Olympic Games. It is a strong signal for *Terr'Ativa* who is diversifying its collaborations and financing ways.

However, despite months of administrative procedure the purchase of the house could not be finalized. Also, the project for a new reception center will be reported in 2016.

**2.3 BRAZIL- Emaús Amor e Justiça**

In 2015 CSD officially ended the project of building an ecological kindergarten/pre-school in



Pirambu favela (Fortaleza, Brazil). This decision was made in 2014 with a progressive removal of CSD. Without questioning the strong impact of *Emaus Amor e Justiça*'s mission within its community, CSD chose to end its partnership because though its deep involvement the project has been struggling for 3 years because of administrative reasons (non-obtaining of the deed of property of the land the house was supposed to be built). This decision was also motivated because of the insecurity of Fortaleza.

## **2.4 CAMEROON**

*Main dans la Main*, CSD's partner in Douala, pursues its actions towards 60 underprivileged children and teenagers through its orphanage, scholarships and professional sewing training. Martin GALLARD, CSD's volunteer, supported all year *Main dans la main* in its projects' management especially with the sewing workshop and the fundraising. As for Emmanuel CORTADELLAS, Country Director and CSD's Treasurer, he went on the field several times.

Finalized in 2014, the sewing workshop building of 364m<sup>2</sup> hosts both the professional training for young underprivileged girls and the production workshop, generating incomes for the organization. As well as financing the end of the construction (annual deduction on the construction) CSD mostly got involved with the improvement of training quality and the production of the sewing workshop. In this context, Murielle ASTIE, Director of a sewing training center in Toulouse (France), went on another ten-day mission to train future tutors whereas CSD financed 16 new sewing machines of which 4 were offered to the latest graduates. A better support of the young students during the training as well as the professional world is part of our partner's objectives who is planning to set a free canteen up for its beneficiaries by 2016.

On its partner's request who was facing treasury problems, CSD also provided a working-capital funds for the acquisition of raw materials for the sewing workshop.

CSD also participated to the orphanage students' scholar fees and successfully sent volunteers for the animation of the summer camp.

## **2.5 FRANCE - Le Club Barbès**

CSD is a partner of *Club Barbès*, an organization for tutoring and cultural opening in the Goutte d'Or neighborhood in the 18<sup>th</sup> arrondissement of Paris. Thirty secondary school students benefit from educational support and cultural outings.

For the 4<sup>th</sup> year running, CSD and the American Embassy supported the "Diplomats of diversity" program. This original project consists in intercultural exchanges between young people from the Goutte d'Or district and American universities. This project supports values of citizenship and equality of chances. Comprising several components, it integrates tutoring courses with American students in Paris, then the selection of the future Diplomats and the preparation of a 10-day travel across the Atlantic.

Thus in April 2015, Ali, Afseh, Jean-Edmond and Blondin flew to the USA where they represented their neighborhood, their culture and their country in several universities in New York and Boston. After their return, they shared their experience in English during an evening at the Paris City Hall. CSD also provided to its partner an operational support following its founding president's departure. Indeed, however planned, this transition revealed itself challenging and more complex than anticipated but led to a taking of responsibility from the *Club Barbès*' former beneficiaries.

In 2016 CSD wishes to continue its involvement with *Club Barbès* particularly on the Diplomats project.

I conclude this report by sincerely thanking you for your trust and your support.



Fanny Turpin  
President