



# Compter sur demain (CSD)

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## Activity Report 2012

Since its creation in 2008, the main objective of Compter sur demain (CSD) has been to help underprivileged children have access to education and live in dignity.

These five years of experience has allowed us to maintain an operation that characterizes the identity of our association: support to local partners is not only financial, but doubles as operational support. According to the expressed needs and demands, CSD works, then, to strengthen the capacity of its partners in different sectors: project management, local fundraising, governance, financial transparency through regular exchanges, sending volunteers, or facilitating networking.

2012 is a year of the consolidation of our mission with the continuation of our activities in France and abroad. CSD has chosen to discontinue its activities in Ecuador, bringing the number of intervention countries to four: France, Brazil, Cameroon and Laos. The reason for this choice is explained by the geographic diversity of our Board of Directors whose members have proposed projects that matter to them.

We present here the summary of our achievements in 2012 and proposals for action in 2013.

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

### **A dynamic team**

The volunteer team of CSD, composed mainly of members of the Board of Directors, has grown since 2010 through volunteers of the Service Civique. This system allows associations to engage young people aged 16-25 years for missions of 6 months to one year in France and abroad. This is a real opportunity for the Association and its partners who now count on the new perspectives of these volunteers. However, CSD must learn a new profession: human resources. To recruit, train, and support volunteers during and after their missions requires skills, commitment, and a significant investment of time.

### **Fundraising and financial transparency**

Revenue increased 5% from € 176,000 to € 184,500. CSD continued its fundraising with foundations, public funders, businesses, and associations all while retaining its private donors. Among donors in 2012, we cite, among others, the Région Ile-de-France, the CDC Développement Solidaire de la Caisse des Dépôts, as well as foundations such as Addax and Oryx, Albatros, and Casino.

For the third consecutive year, CSD has mandated the accounting office Mazars to audit its accounts without legal constraints. The latter completed perfectly the financial management for the association. CSD using the generosity of the public via the internet, accounting for the fiscal 2012 also included the establishment of the first account of use of funds collected from the public.

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

### **2.1 LAOS**

2012 proved to be an eventful year for CSD in Laos with the continuation of existing programs and the completion of several major projects. Jacques DORR, administrator and country director volunteer visited twice in the field, as he does every year, to identify, monitor, and evaluate the actions of the association.

Since its creation, CSD counts on two main partners: the Department of Education of Oudomsay Province and the Franco-Lao Association Comité de Coopération pour le Laos (CCL), with whom CSD outsources financial management.

#### **Strong mobilization of resources to improve education in Northern Laos**

The majority of districts and provinces of Oudomsay and Phongsaly, in the north of the country, is classified as Priority Development Zones by the government because of their poverty. Programs conducted by CSD in these remote geographical areas are mainly oriented toward the education of children from ethnic minorities. They follow local guidelines: enroll as many children now in primary and secondary education and improve the quality of education. Particular attention is paid to the education of girls.

##### - Operating aid to schools

CSD has supported nine schools in different districts of Oudomsay Province involving nearly 5,000 children. An operating budget of € 150 per month per facility was used for the salaries of non-tenured teachers, small equipment or enrollment, and school supplies for the poorest students. Further analysis of invoices for these payments showed misuse in 2 schools. Therefore, CSD decided to temporarily suspend assistance to these schools in order to finance direct management of specific projects.

##### - Construction of boarding schools

CSD couples this funding with projects of construction of boarding school to promote access to education for children living in remote areas. The association has met its commitments by completing the construction of Namor and Ou Tay boarding schools. These two projects, totaling 9 student dormitories and 2 dormitories for teachers have included the construction of sanitary facilities (latrines and water supply) and an improvement in the living conditions of the beneficiaries (kitchen, batches of mosquito nets, mattresses and blankets, electricity, creation of gardens ...).

##### - Scholarships for teacher training

To overcome the lack of qualified teachers in these remote areas, CSD has funded scholarships for teacher training for 31 impoverished students - including 23 girls - of the Province of Oudomsay. 23 have already taken up their positions in their district of origin and will be joined in 2014 by recent graduates.

##### - Sponsorship of 6 students in the Province of Phongsaly

Since 2010, CSD supports the education of six students from the Yao ethnic group. This minority of Tibeto-Burman origin is left out of the development of the country and many families do not send their children to school.

#### **Other activities of Compter sur demain in Laos**

##### Individual student sponsorship

Of the 15 students sponsored in Vientiane and Luang Prabang, a doctor, a computer and two engineers have graduated in June 2012. The remaining 11 are continuing their different courses: dental, engineering, computer information technology...

### Primary schools in the plain of Vientiane

CSD has extended its financial support to two schools in the plain of Vientiane. In partnership with other local associations, CSD has also funded several actions in the primary school of Song Pouay: construction of toilets, establishment of a library, and environmental awareness training (risk of certain pesticides, organic farming), designed for 230 students, 10 teachers, and villagers.

Beyond these actions, CSD intervenes at the center for blind and visually impaired, Home of Light, located in Vientiane by funding the salary of the local coordinator and of the equipment. The association is also involved in the Laophtalmo program that trains Laotian ophthalmologists in refraction through missions of French practitioners as well as equipping partner hospitals in specialized equipment.

### **Proposed actions for 2013**

- Operating aid for 9 schools (plain of Vientiane, Province of Oudomsay)
- Finalization of the boarding school in Naxiendy, Province of Oudomsay
- Financing the training of 7 teachers in Luang Prabang
- Sponsorship of a dozen students in Vientiane and 9 pupils in Phongsaly
- Ophthalmic training in the hospitals in Vientiane and Savannakhet

### **2.2 BRAZIL- Terr'Ativa**

For the second consecutive year, CSD continued its tripartite partnership between the Brazilian association, Terr'Ativa, and its French emanation, Terr'Active. Located in the favela of Morro du Fuba in the north of Rio de Janeiro, the association conducts educational activities for a few hundred beneficiaries, aged 6-18 years, to fight against school failure and improve their employability.

2012 proved to be a pivotal year in the local management of the project and the partnership between France and Brazil. Indeed, during the first two months, Terr'Ativa faced two problems: the departure of the private tutor led to a decline in the number of beneficiaries and the association has struggled to develop monitoring indicators to assess the impact on the program. CSD has, therefore, established with its partner a more structured way of working, enhanced by sending a qualified volunteer for one year. In September, the local recruitment of a new teacher has stabilized human resources and brings new life to the Brazilian structure. In autumn 2012, Terr'Ativa had overcome its difficulties by improving the organization of its programs through the development of monitoring tools and relevant assessment (analysis of attendance lists, implemented test evaluation grade...), the writing of annual reports and grant applications, the introduction of new rules of discipline, increased community involvement...

On this solid foundation, several ambitious projects are planned for 2013: the acquisition of the shelter, the development and the facilitation of a computer room.

### **2.3 BRAZIL- Emaús Amor e Justiça**

2012 saw the development of CSD projects in the Northeast region of Brazil with the integration of a new partner: Emaús Amor e Justiça (EAJ). Founded 20 years ago in the favela, Pirambu, in Fortaleza, EAJ is a Brazilian association and a member of Emmaus International. Its action is based on two pillars: the generation of income and employment through the recycling of objects and waste, and education through socio- educational programs for 250 children and adolescents in the community. In total, more than 400 families benefit from the activities of EAJ.

The involvement of CSD now focuses on a project to build a daycare/nursery school to accommodate 60 children of 2 to 5 years old and to improve the socio- economic empowerment of their mothers. The building has strong capabilities for integrating an ecological dimension: adobe walls, green roof, recovery of river water, and wastewater treatment...

CSD action has been carried out by the Civil Service of Marie PAYRAT and Loïc LEDOUX, volunteers behind the partnership. The latter remained more than a year in the field to lay the groundwork for this ambitious project, which is expected to be up and running in 2013.

## **2.4 CAMEROON**

*Main dans la Main* (Hand in Hand), a CSD partner in Cameroon has maintained its commitment to 80 disadvantaged children and adolescents of Douala through its orphanage, scholarships, and professional sewing training.

In addition to the participation fees of the beneficiaries, CSD successfully renewed sending volunteers during the summer. Four young scouts enjoyed the annual vacation camp for children in Limbé. On the program: Olympics, team sports, games...

CSD has also continued to support *Main dans la Main* in fundraising for the expansion of the sewing project. The association has set up a vocational training for girls in need. This sewing school also generates revenue through uniform orders for private companies. The age and size of the current building does not allow the proper functioning and development of these activities and *Main dans la Main* wishes to add a floor to the existing building.

During the year, CSD has obtained funding agreements from several French donors. However, the start of construction was delayed until 2013 for two reasons: the entire budget was not collected at the end of the year and the pre-identified contractor no longer meets the criteria requirements of the local partner.

## **2.5 ECUADOR – Essor Ecuador**

CSD chose to put an end, in early 2012, to its partnership with *Essor Ecuador* due to disagreements between the two structures. Despite taking into account the specificity of its partner, the requirement of CSD, in terms of communication and transparency, was too heavy a burden for the Ecuadorian association. This event highlights the difficulty for CSD to match the realities of the field and donor requirements.

## **2.6 FRANCE - Le Club Barbès**

Located in the heart of the Goutte d'Or neighborhood in the 18th district of Paris, Le Club Barbès supports the education of 25 high school students through hotlines, homework, and availability of cultural activities (fieldtrips and vacations). The staff of 12 volunteers provides a general working system to beneficiaries, all while remaining attentive to the problems of each one individually.

The year 2012 saw the completion of the development of the local Ernestine Street, largely funded by CSD. The inauguration took place on February 21 in the presence of beneficiaries, volunteers, partners, and elected officials. The development of this area of 80 m<sup>2</sup> is very qualitative. A considerable effort has been made on the aesthetics and feel of the place, which includes a study room, a computer room, a library area, an office, and a kitchen/bathroom.

CSD has also invested in the project "Diplomats of Diversity" which consists of an intercultural exchange between the youth of the Barbès Club, American students in the Goutte d'Or neighborhood and in the United States. Four young beneficiaries of the Club have been selected at the end of the year to become the ambassadors of their community and their country at U.S. universities, during the short break in early 2013.

I conclude by thanking you again and again, for your involvement with us.

Fanny Turpin  
President



# Compter sur demain

## Financial Report for 2012

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

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

Its operations in France are carried out by volunteers, primarily members of the Board of Directors and volunteers from the Service Civique.

Regarding evaluating the work performed and controlling expenses on the ground, the administrators regularly go on missions, once or twice a year, in the different countries and programs.

CSD has seen a small increase in its resources of 5% compared to 2011, closing out the year at 184,500€.

For the third consecutive year, the accounts for 2012 have been generated in collaboration with the accounting and consulting office Mazars. Indeed, without being legally compelled, the CSD Board of Directors wished to perform an audit of the organization's accounts. The objectives are numerous: ensure that accounting is done well, reinforce its credibility in the eyes of sponsors and improve its practices.

With CSD appealing to the public's generosity via the Internet, the certified accounting of the fiscal year 2012 also includes a statement of funds utilization.

### COMMENTS ON THE 2012 EARNINGS STATEMENT

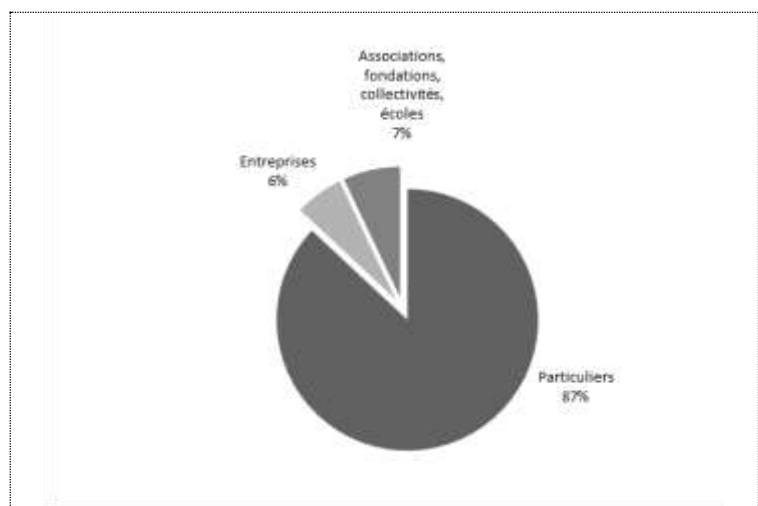
#### 1. Donations

The funds collected during the fiscal year 2012 amount to 184,500€.

The funds came from 184 donors:

- 160 individuals
- 11 businesses
- 13 associations, foundations, schools and public authorities

Distribution of donors by type



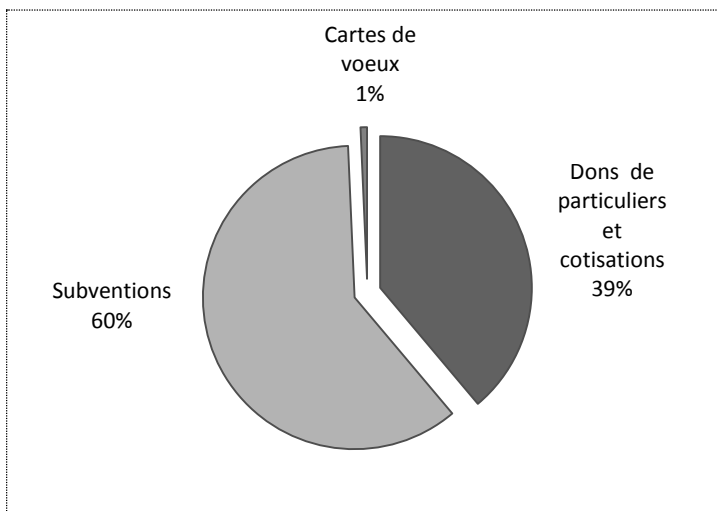
The sources of the contributions are as follows:

- Individual gifts and dues: 71,698€
- Grants: 111,525€
- Greeting-card sales: 1,308€

84% of the gifts and grants are allocated to specific projects.

The projects appeal to more and more donors, seeing that their number is growing (+21% compared to 2011). However, it would be advisable to point out that only 11% of the donors, primarily the foundations, provide nearly 60% of the revenue. Because of this, the CSD team must work on increasing the number of gifts from individuals, who are more faithful in the long term, in order to ensure a better long-term budget.

Division of contributions by type of donation



## 2. Recovery of dedicated funds

The year 2012 saw part of the collected funds used for preceding fiscal years, totaling 76,660€, primarily allocated to the construction of boarding schools in Namor and Ou Tay in the Provinces of Oudomsay and Phongsaly in Laos.

## 3. Voluntary contributions

We would like to point out the importance of in-kind donations for the operations of this organization; they prove their importance and translate to a considerable amount of work.

In-kind contributions are estimated at 140,000€ for 2012, divided as follows:

- *Volunteer work (115,000€):*  
Daily operations of the organizations: development and monitoring of programs, fundraising, communication, etc.
- *Refusal of compensation for expenses (10,000€):*  
On-the-ground canvassing missions, for monitoring and evaluating the administrators; timely tasks by specialized educators carried out on a volunteer basis.
- *Contribution of service (15,000€):*  
Providing a location for free, taking charge of computer maintenance, and creating means of communication, such as the website, brochures, etc.

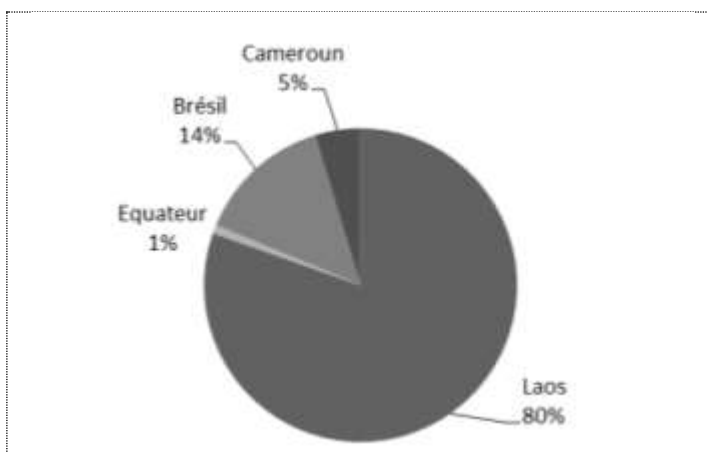
## 4. Expenditures assigned to the projects

The expenses taken on in 2012 come out to 223,600€. They were divided among four of the five countries in which the organization works:

- Laos: 185,657€
- Ecuador: 1,710€
- Brazil: 27,146€
- Cameroon: 9,087€

The costs of the projects in France were postponed to early 2013.

Division of the funds spent by country targeted



In Laos, CSD continues its partnership with the Comité de Coopération pour le Laos (CCL), a French NGO based in Vientiane and recognized by the Laotian government for more than 30 years. CSD outsources its financial management to CCL, such as receiving and distributing funds and accounting. The money transferred to Laos passes through CCL's bank account, and a variable percentage (1% to 10%, according to the needs of the projects) is withdrawn in accordance with a prior agreement.

CCL provides CSD with monthly cost accounting, allowing them to verify that the funds transferred to them are used well and managed transparently.

The primary expenses covered by the 185,657€ allotted for projects in Laos are divided as follows:

- Construction of boarding schools: 78%
- Aid for school operations: 8%
- Scholarships for teacher education: 3%
- Sponsorship of students: 3%

In Brazil, the expenses are assigned respectively to *Terr'Ativa*, for its tutoring and cultural expansion activities in the favela of Morro do Fuba à Rio (22,500€), and Emaus Amor e Justiça, for beginning the construction of an eco-nursery school in Fortaleza (2,000€).

In Cameroon, the expenses are assigned to our partner Main dans la Main's project in Douala (8,317€).

CSD suspended its partnership with Essor Ecuador at the beginning of 2012.

These expenses do not take into account compensation for the volunteers from the Civic Service.

The different organizations and partners provide CSD with specific accounting for each project and an annual financial report of their structure.

At the end of December 2012, the dedicated funds (collected in 2012 but assigned the projects in 2013) amount to 51,909€ and mainly concern the expansion of Main dans la Main's sewing shop and the construction of the nursery in Fortaleza.

## **5. Operating expenses**

The operating expenses amount to 7,965€ and represent 4% of the collected funds. They are primarily made up of postal and telecommunication expenses and various other expenses (insurance, office supplies, etc.).

The overhead expenses remain very low because CSD's operations, excluding project management, are taken care of by volunteers, and the organization's facilities are provided by a sponsor.

## **6. Management costs**

CSD furnishes on gifts received from donors and sponsors between 0% and 10% in order to insure that the organization functions well and that projects are monitored: local coordination, on-the-ground work and exchange-rate variations.

## **7. Financial management**

The organization's general accounting is carried out with the software CIEL. It puts together an analysis allowing it to keep track of revenue and expenditures for the different programs.

The organization's accounts are held at Crédit Mutuel.

For the year 2012, the financial result amounts to 1,424€. The fees tied to the functioning of the accounts (subscription fee et debits) are reintegrated into the operating expenses, and those related to the projects (bank transfer fees) are charged to the projects.

## **8. Conclusions and perspectives for 2013**

The result of the fiscal year shows a loss for the first time. This is explained by the organization's exceptional commitment in Laos. Financing these projects was entirely covered by the gifts and grants received in 2012 as well as accumulated dedicated funds.

On December 31, 2012, the accounts of the organization come out to 71,368€, of which nearly three quarters are already allocated to projects.

For the year 2012, CSD anticipates a projected budget of 190,000€, excluding the recovery of dedicated funds.

The organization manages numerous agreements in principle with foundations, organizations, businesses and private donors.

Thierry Hassanaly  
Treasurer

## Profit and loss account 2012 and budget 2013 of CSD

€	2011	2012	Budget 2013
<b>Incomes from donors</b>	<b>175 170</b>	<b>184 500</b>	<b>190 000</b>
Subscriptions	940	720	700
Donations (private individuals)	45 666	70 947	65 000
Grants (associations, foundations, companies and schools)	127 164	111 525	124 000
Greeting cards	1 400	1 308	300
<b>Projects' support</b>	<b>(127 784)</b>	<b>(218 628)</b>	<b>(190 058)</b>
<b>Laos</b>	<b>(82 775)</b>	<b>(183 206)</b>	<b>(69 900)</b>
Aid to functioning of schools	(14 159)	(14 521)	(14 000)
Building of boarding schools and sanitization	(40 740)	(143 734)	(30 000)
Scholarships for ethnic minorities teacher's training	(10 207)	(6 267)	(4 500)
Students' sponsorship	(6 056)	(6 067)	(6 000)
Children's sponsorship	(660)	0	(1 200)
Vocational training in electricity	(449)	0	0
French speaking culture	(1 163)	(295)	(200)
Home of Light center for blind children	-	(4 140)	(3 000)
Training missions of French ophtalmologists	(1 000)	0	(2 000)
Coordination charges	-	(2 982)	(3 000)
Misc. Laos	(8 341)	(5 200)	(6 000)
<b>Cameroon - Main dans la main</b>	<b>(4 500)</b>	<b>(9 087)</b>	<b>(52 138)</b>
Contribution to tuitions	(4 500)	(4 500)	(1 300)
Building of the workshop	-	-	(49 000)
Volunteer's compensation	-	(770)	(500)
Scouts	-	(3 817)	(1 338)
<b>Ecuador - Essor Ecuador</b>	<b>(13 549)</b>	<b>(1 710)</b>	<b>0</b>
Aid to the operation of a vegetable garden	(10 108)	(400)	0
Volunteer's compensation	(3 441)	(1 310)	0
<b>Brazil - Terr'Ativa</b>	<b>(12 500)</b>	<b>(24 625)</b>	<b>(41 500)</b>
Contribution to the program's operation	(12 280)	(22 520)	(30 000)
Purchase of the house	0	0	(10 000)
Volunteer's compensation	(220)	(2 105)	(1 500)
<b>Brazil - Emaus amor e Justiça</b>	<b>0</b>	<b>(2 520)</b>	<b>(19 520)</b>
Building of the eco-friendly nursery	-	(2 000)	(15 000)
Volunteers' compensation	-	(520)	(4 520)
<b>France - Le Club Barbès (Paris)</b>	<b>(14 460)</b>	<b>0</b>	<b>(7 000)</b>
Ernestine premises fitting	(14 460)	0	0
Contribution to operating costs	0	0	(2 000)
Diplomats of diversity program	0	0	(5 000)
<b>Provision for identified projects</b>	<b>(48 383)</b>	<b>(53 805)</b>	<b>(18 000)</b>
<b>Release of provisions</b>	<b>42 320</b>	<b>76 659</b>	<b>51 909</b>
<b>Operating costs</b>	<b>(7 221)</b>	<b>(7 961)</b>	<b>(11 400)</b>
<b>Other incomes</b>	<b>1 390</b>	<b>1 424</b>	<b>1 000</b>
Investment income	1 390	1 424	1 000
Special income	-	-	-
<b>Statement of income <sup>(1)</sup></b>	<b>35 492</b>	<b>(17 811)</b>	<b>23 451</b>

(1) The result of the budget year 2012 is in slight loss for the first year. It is understandable because of the exceptional commitments that the association took with its Laotian partners in 2012. However, the financing of the budget year 2012 was entirely ensured by donations and subventions and also by accumulated funds (80.000€ in January 2012).

## CSD Balance Sheet on the 31/12/2012

€			
Intangible fixed assets	15	Retained earnings	39 166
Liquid assets	71 368	Statement of incomes	-20 888
		Captive funds	51 909
		Account payable	1 196
<b>Total assets:</b>	<b>71 383</b>	<b>Total liabilities:</b>	<b>71 383</b>

Source : Comptabilité CSD