



# Compter sur demande

## Activity Report 2017

In 2017, Compter sur demande (CSD) continued its projects to provide education and fight against failing students in France and abroad - in Brazil, Cameroon and Laos. The association reaffirmed its approach, consisting of working with local partners by providing them with financial support and, at their request, operational support: sending volunteers, seeking local funding, networking...

This report presents our achievements in 2017 and puts forward our proposals for actions in 2018.

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

#### **A tight-knit, mobilized team**

The CSD team is made up of professional volunteers, directors and associative members. In 2017, the association also counted on the help of Solidarity International volunteers, based in Laos and Brazil. Their knowledge of the projects and their expertise - both were previously volunteers in the Civic Service - is an asset for CSD. Supporting our program management are various support committees (Finance, Fundraising, HR) which met during the course of the year. However, the association must organize more regular working sessions and recruit new experts. We are largely volunteer-based, which presents challenges. Hiring has been a CSD priority for several years.

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

CSD continued its policy of raising revenue - donations and contributions - from € 186,427 to € 195,753 (+ 5%). The funds come mainly from the private sector: foundations, associations, schools and individuals.

The association retains its confidence in Mazars Cabinet to certify its accounts. The latter attested to the faultless financial management of the association. As CSD also counts on the generosity of the public, the chartered accounting included the "Compte Emploi Ressources (CER)".

#### **Operational and financial associative partnerships**

CSD continued its collaboration with various associations, mainly in Laos. Examples include AFLAPA, Auvergne Mekong, Double Horizon, LESCOUCHES Asia or Loire Mekong. There are a number of objectives: to share good practices, gain a better knowledge of the field and the co-financing of projects.

#### **French students mobilized for Laotian schools**

One of our association's objectives is to raise awareness among French schoolchildren of the educational conditions of children in the countries in which we are active. A dozen primary schools, middle and high schools are involved in 2017 alongside CSD to exchange with their young counterparts via drawings, letters and blogs.

## **2. CSD IN THE FIELD**

### **2.1 LAOS**

CSD fulfilled its commitments made in 2016 by continuing to support the Province of Luang Prabang while developing its presence in the South of the country in Champassak Province.

The association continues to rely on its partner the Comité de Cooperation avec le Laos (CCL), to which CSD subcontracts its financial management and the management of a few projects.

Jacques DORR and Philippe LOMBARD, project managers in the north and south of the country, completed four field missions during the course of the year.

#### **Improving educational conditions**

Projects conducted in the Northern Provinces and to a lesser extent in Vientiane and the South of the country aim to enroll as many young people as possible in primary and secondary education while improving teaching conditions.

- Construction and equipment of classrooms

CSD develops projects for the construction and equipment of classrooms in order to improve learning conditions and support the education of children and adolescents living in outlying areas.

The desire to prioritize high school accessibility projects in Luang Prabang province resulted in the construction and equipment of two classrooms in Muang Ngoy High School. 2017 also saw the start of a major project in Muang Seun High School with the construction and development of five classrooms and a teachers' room. The difficulty of access of certain villages, coupled with increasingly extreme weather conditions, contributes to CSD's desire to prioritize the quality of buildings, despite noticeably higher costs.

In parallel, important prospecting work was carried out in the province of Champassak in the south of the country. While enrolment rates are higher than in the North, there is still a real need for high quality infrastructure. CSD has therefore chosen to finance the construction of a classroom in Paiphin Primary School and a covered playground in Vat Thong School.

- Access to water in schools

For obvious public health reasons, the financing of sanitary infrastructure has been a priority for CSD for years. In 2017, the association engaged in two projects in Luang Prabang province with the locating of a spring and its connection to the Phonthong secondary school and the construction of toilets in the Sop Kham primary school. There is also the secondary establishment of Km 40 in the Champassak Province where CSD financed the drilling of a well and building a water tower.

- One-off support and help for school operations

CSD's actions and support methods vary depending on the geographical area and its partners, but for several years, the association has been aiming for ad hoc support for schools with specific needs. In 2017, CSD financed the electrification, roof renovation and toilets at Muang Ngoy Primary School mentioned above.

The association continued its recurrent monthly support to three primary schools in the Vientiane Plain through the Comité de Coopération avec le Laos (CCL).

#### **Educational support through La Francophonie**

In partnership with the French Embassy, CSD has maintained its Francophonie program with the Ecole Normale Supérieure (ENS) in Luang Prabang. Anh Liên DO KHAC, a Solidarité Internationale volunteer, came to support the teaching team to reinforce the linguistic and pedagogical skills of the French department. With this in mind, the association also contributes to enriching the French-language library by purchasing textbooks and financing Wi-Fi and TV5 Monde. Faithful to its mission to help the poorest, CSD also awards a dozen scholarships to deserving and disadvantaged students and supports them in obtaining a diploma of French language (DELF). The volunteer's mission also focused on operational support for the Institut Français.

### **Other CSD projects in Laos:**

- Financing the schooling of 8 Yao schoolchildren in Phongsaly Province
- Individual scholarships of 8 high school students and students
- Support to the ASANE project led by the CCL

Beyond these activities, CSD has contributed to a center for blind and visually impaired children **Home of Light**, located in Vientiane, by financing, with AFLAPA, the salary of teachers, equipment and infrastructure works.

### **Proposed projects for the year 2018**

- Operating aid for 5 schools (Luang Prabang province and Vientiane plain)
- Renovation of 8 classrooms in Phonhong secondary school in Luang Prabang Province
- Continuation and completion of the construction of 4 classrooms and a teachers' room in Muang Seun Institution in Luang Prabang Province
- Construction of 3 nursery classrooms at Ban Mueng in Champassak Province
- Development of sanitary infrastructure projects in primary schools in the province of Champassak
- Scholarships awarded to about twenty middle and high school students
- Development of the Francophonie program and sponsorship of 11 underprivileged students

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

CSD continued its tripartite partnership between the Brazilian association Terr'Ativa and its French emanation Terr'Active. CSD again relied on the very helpful involvement of its Solidarity International volunteer Justine LABORDE.

Located in the Morro do Fubá favela in north of Rio de Janeiro, the association provides academic support and organizes educational and sports activities for around 40 children and around 20 teenagers.

2017 is an important year for the association since it has achieved two long-standing goals: the purchase of the reception house and the opening of a school support project for teenagers.

After several years of bureaucratic difficulties, Terr'Ativa has acquired a small 3 storey building in the heart of the favela to host the activities and headquarters of the association. Work is now needed to adapt the structure to its needs. The entire project is funded by CSD.

Another positive event is the launch of the educational support and socio-professional integration program for teenagers. To do this, Terr'Ativa recruited 5 new teachers (Portuguese, mathematics, history, English and computer science).

By responding to a strong demand from former beneficiaries and families, this project strengthens and extends the support offered by the association, which now follows all the schooling of beneficiaries.

In 2018, Terr'Ativa will have to meet the challenges of the renovation of the new house, stay on course to deliver qualitative programs and maintain its dynamic diversification of funding to be less dependent on CSD.

## **2.3 CAMEROON – Main dans la Main**

Main dans la Main, CSD's partner in Douala, continued its work with around 60 disadvantaged children and adolescents through its orphanage, scholarships and vocational training in tailoring.

CSD's action focused mainly on training and the sewing workshop, with the financing of a free canteen for its beneficiaries and the acquisition of raw materials for the production workshop.

CSD also contributed to the school fees of the orphanage's students and to the daily life of the center.

## **2.4 FRANCE**

For several years now, CSD has wanted to develop its activity in France. It is in this context that 2018 saw the start of the "Futures Scholarship project". Financial support and mentoring are the two axes of this program aimed at young adults from the Social Assistance for Children (ASE). For many of them, the transition to adulthood means that their families and foster homes have stopped looking after them. Some benefit until 21 years from "Young adult contracts" to finance training, usually short-term. CSD has accompanied 7 young people aged 19 to 24 in their professional or personal project. An approach that does not replace the work of professionals but which aims to make the link between young people without a strong family structure and the world of work.

2017 marked a temporary distancing from the Club Barbès, an association offering educational support and cultural opportunities in the Goutte d'Or, in the 18th district in Paris. Our partner association did in fact encounter significant organizational and governance issues that limited its work to thirty college students, high school students and higher students.

The inauguration of a new President in 2018 allowed us to place the collaboration of the association on more solid foundations and, above all, to offer a pedagogical project adapted to the beneficiaries of Club Barbès.

Thank you very much for your confidence and support.



Fanny Turpin

Présidente



# Compter sur demain

## Financial Report 2017

The Compter sur demain (CSD) association aims to help disadvantaged children access education and live with dignity.

To date, CSD has developed programs in France and abroad: in Brazil, Cameroon and Laos, in partnership with local teams, initiators and project managers.

Its operation is ensured by volunteers, mainly members of the Board of Directors, as well as volunteers of Civic Service and International Solidarity.

With regard to the evaluation of the work carried out and the control of expenditure in the field, the administrators and volunteers carry out regular missions in the various countries and programs.

CSD recorded an increase in resources compared to 2016, closing the year at € 221,179 (+ 4.7%). Among these resources, donations collected during the year grew by 5%, rising from € 186,427 to € 195,753.

The result of the accounting year of 2017 generated a surplus of € 32,831. This sum will be carried forward by decision of the General Assembly.

The accounts are certified by an auditor (Mazars) who will present his report to the General Assembly. CSD thus perpetuates its good accounting practices.

As CSD depends on the generosity of the public, the association also offers an Expenditure Account (CER) to facilitate the reading of its financial expenditure.

### **COMMENTS ON THE 2017 INCOME STATEMENT**

#### **1. RESSOURCES**

During the fiscal year 2017, the collected funds (donations and subscriptions) reached an amount of € 195.753. It comes from 175 donors, natural persons or legal entities:

- 150 individuals (86%)
- 6 companies (3%)
- 19 associations, foundations and schools clubs (11%)

The funds collected are distributed as follows:

- Individual gifts and subscriptions: 78.604 (40%)
- Grants from foundations, donations from schools and organizations: 117.149€ (60%)

56% of donations and grants are allocated to specific projects. It should be noted that 3% of donors, mainly foundations, account for nearly 55% of revenues.

CSD must strive to retain and increase the share of private donations in order to ensure a better sustainability of its resources. With respect to individual donors, CSD will favor automatic debits.

## 2. EXPENDITURE

### 2.1 Expenditures assigned to projects

In 2017, expenses incurred on projects amounted to € 146,844. They do not include volunteer's indemnities on the field, unlike the Statement of funds utilization on page 5, which presents an analytical accounting by country and project.

The expenses are spread over the four countries of action of the association.

- Laos: € 82,868 (56%)
- Cameroon: € 16,500 (11%)
- Brazil: € 40,300 (28%)
- France: € 7,176 (5%)

In each country, the partners provide CSD with specific accounts for the various projects and, for the associations, an annual financial report.

In **LAOS**, CSD has continued its partnership with the Comité de Coopération avec le Laos (CCL) to which the association outsources the receipt and distribution of funds as well as the management of certain projects. The 2017 expenses were reduced compared to 2016 due to significant deferrals in 2018.

65% of the total expenditure of € 82,868 relates to the construction of infrastructure in schools (classrooms, water and sanitation projects, etc.).

In **CAMEROON**, the € 16,500 in expenses is for our partner Main dans la Main in Douala. The financial support of CSD focused on the activities of the sewing workshop (canteen, working capital) as well as on the daily life of the orphanage and the school fees.

In **BRAZIL**, the € 40,300 expenditure is exclusively directed to the programs of the association Terr'Ativa located in the favela of Morro do Fubà in Rio de Janeiro. They consist of the purchase of the reception center home and the deployment of school support activities and access to culture for about sixty young people.

In **FRANCE**, CSD is developing its "Rêves d'Avenir" Scholarship program to support projects for young adults leaving the Social Assistance program for Children.

### 2.2 Volunteers' indemnities

The financial results of 2017 present €12.385 of personnel costs. This expense is composed of indemnities and social security for the equivalent of 2 full times posts over the year.

### 2.3 Operating costs

Head office operating costs amounted to €14.438. They mainly consist of the rental of the organization office, fees for the certification of the accounts by Mazars Office and miscellaneous expenses (post and telecommunication, insurance, office supplies, etc.).

However, overhead costs remain low because the administrative functioning of CSD, especially accounting, is provided by a team of volunteers.

### 2.4 Flows of allocated funds

**Recovery of allocated funds:** € 5.230 allocated to specific projects and unused in the 2016 financial year, were carried over to resources for 2017.

**Endowment of allocated funds:** € 14.448 allocated to several projects in 2017 and not yet spent at the end of the year, they have been delayed on resources for 2018. These concern several projects in Laos and France.

### 3. RESULTS

The result for the 2017 financial year amounted to a surplus of € 32.831 compared to a loss of € 7.847 in 2016.

### 4. 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 131.536€ for 2017, divided as following:

- **Volunteer work (117.269€):**  
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 (14.267€).

### 5. CONCLUSION AND OUTLOOK FOR 2018

As of December 31, 2017, the cash available from the association amounted to € 37.763.

For the year 2018, CSD plans a balanced budget of around € 200.000€. The organization already has agreements in principle with foundations, organizations, companies and private donors that will allow the realization of projects for access to education and socio-professional integration of young people in France and internationally.

Thank you very much to all donors and volunteers for their support.



**Emmanuel CORTADELLAS**  
Treasurer

*Financial statements are available on request.*

<b>Profit and loss account 2017</b>		<b>Exercise 2017</b>	<b>Exercise 2016</b>
<b>Revenues</b>			
Subscriptions		820,00	920,00
Donations and grants		194 846,74	185 507,16
Sale of crafts		86,00	
Load transfer		20 000,00	
Recovery of dedicated funds		5 230,00	24 394,00
	<b>Total</b>	<b>220 982,74</b>	<b>210 821,16</b>
<b>Operational charges</b>			
Purchase of supplies		916,39	333,00
Associations outsourcing		146 843,91	189 140,11
Property rental and charges		7 355,38	7 243,16
Fees		3 234,00	3 287,00
Other extern charges		2 932,31	4 157,00
Personnel expenses		12 384,95	9 709,00
Endowment of allocated funds		14 448,00	5 230,00
	<b>Total</b>	<b>188 114,94</b>	<b>219 099,27</b>
<b>Operating result</b>		<b>32 867,80</b>	<b>-8278,11</b>
<b>Financial products</b>			
Saving book interests		196,68	431,00
	<b>Total</b>	<b>196,68</b>	<b>431,00</b>
<b>Financial expenses</b>		<b>15,04</b>	<b>0,00</b>
<b>Financial result</b>		<b>181,64</b>	<b>431,00</b>
<b>Extraordinary incomes</b>		<b>0,00</b>	<b>0,00</b>
<b>Extraordinary charges</b>		<b>218,42</b>	<b>0,00</b>
<b>Extraordinary result</b>		<b>-218,42</b>	<b>0,00</b>
<b>Total revenues</b>		<b>221 179,42</b>	<b>211 252,16</b>
<b>Total charges</b>		<b>188 348,40</b>	<b>219 099,11</b>
<b>Benefits</b>		<b>32 831,02</b>	<b>-7 847,11</b>
<b>EVALUATION OF IN-KIND VOLUNTEERS CONTRIBUTIONS</b>			
<b>Revenues</b>			
Voluntary work		117 269,00	157 473,00
In-kind services		14 267,46	25 426,00
	<b>Total</b>	<b>131 536,46</b>	<b>182 899,00</b>
<b>Charges</b>			
Free provision of goods and services		14 267,46	25 426,00
Volunteer staff		117 269,00	157 473,00
	<b>Total</b>	<b>131 536,46</b>	<b>182 899,00</b>

### Statement of account on December, 31st 2017

<b>ASSET</b>	<b>2017</b>	<b>2016</b>	<b>DEBT</b>	<b>2017</b>	<b>2016</b>
<b>Fixed assets</b>			<b>Association Funds</b>		
Financial fixed asset	15,00	15,00	Retained earning	53 149,97	60 997,15
Total of fixed asset	15,00	15,00	Result of financial year	32 831,02	-7 847,18
			Total of association funds	85 980,99	53 150,97
<b>Current asset</b>			<b>Provisions for risks and charges</b>	10 000,00	30 000,00
Personnel expenses	2 605,12		<b>Allocated funds</b>	14 448,00	5 230,00
Laos' liaison account	9 474,16		<b>Liabilities</b>		
Accrued income	62 932,53	4 605,00	Suppliers	3 053,49	3 054,69
Cash-flow	37 762,77	88 649,24	Staff and social security	680,00	490,00
Prepaid expenses	1 906,90	72,40	Laos' liaison account		1 416,98
Total of current asset	114 147,48	93 326,64	Total liabilities	3 733,49	4 961,67
<b>TOTAL of ASSET</b>	<b>114 162,48</b>	<b>93 341,64</b>	<b>TOTAL of DEBT</b>	<b>114 162,48</b>	<b>93 341,64</b>



**Compteur sur demain: Statement of funds utilization 2017 (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>159 345</b>		<b>1- RESSOURCES COLLECTED FROM PUBLIC</b>	<b>77 698</b>	<b>77 698</b>
<i>1-1 In France</i>	<i>7 176</i>	<i>7 176</i>	<i>1-1 Donations and legacies collected</i>	<i>77 698</i>	<i>77 698</i>
- Directly completed activities	7 176	7 176	- Non designated lifetime gifts	42 820	42 820
- Payments to other organizations working in France	0	0	- Designated lifetime gifts	34 878	34 878
			- Non designated legacies and other liberalities	0	0
<i>1-2 Abroad</i>	<i>152 169</i>	<i>60 117</i>	- Designated legacies and other liberalities	0	0
- Direct actions	29 825				
Laos	19 883				
Cameroon	0				
Brazil	9 942				
- Payment to central organization or other organizations	122 344		<i>1-2 Other products related to public generosity</i>	<i>0</i>	<i>0</i>
Laos	65 544				
Cameroon	16 500				
Brazil	40 300				
<b>2- FUNDRAISING EXPENSES</b>	<b>1 187</b>	<b>1 187</b>			
<i>2-1 Costs related to call for public generosity</i>	<i>966</i>	<i>966</i>			
<i>2-2 Costs related to the research of private funds</i>	<i>221</i>	<i>221</i>			
<i>2-3 Costs related to the research of public funds such as grants</i>					
<b>3- OPERATING COSTS</b>	<b>10 368</b>		<b>2- OTHER PRIVATE FUNDS</b>	<b>117 149</b>	
		<b>68 480</b>	<b>3- GRANTS AND PUBLIC FUNDS</b>		
			<b>4- OTHER INCOMES</b>	<b>1 103</b>	
<b>I- TOTAL OF FISCAL YEAR USE REGISTERED IN PROFIT AND LOSS ACCOUNT</b>	<b>173 900</b>		<b>I- TOTAL OF FISCAL YEAR SUPPLIES REGISTERED IN PROFIT AND LOSS ACCOUNT</b>	<b>195 949</b>	
<b>II- ENDOWMENT OF PROVISIONS</b>	<b>0</b>		<b>II- RECOVERY OF PROVISIONS</b>	<b>20 000</b>	
<b>III- COMMITMENT TO PRODUCE ON ALLOCATED RESOURCES</b>	<b>14 448</b>		<b>III- DEFERMENT OF ALLOCATED RESOURCES NON USED DURING PRIOR FISCAL YEARS</b>	<b>5 230</b>	
			<b>IV- VARIATION IN ALLOCATED FUNDS, COLLECTED FROM PUBLIC (cf table of dedicated funds)</b>		<b>-9 218</b>
<b>IV- SURPLUS OF RESOURCES FOR THE CURRENT FINANCIAL YEAR</b>	<b>32 831</b>		<b>V- DEFICIENCY OF RESOURCES OF THE FISCAL YEAR</b>	<b>0</b>	
<b>GRAND TOTAL</b>	<b>221 179</b>		<b>GRAND TOTAL</b>	<b>221 179</b>	<b>68 480</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>68 480</b>	<b>VI- Total of use financed by resources collected from public</b>		<b>68 480</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	106 338		Voluntary work	117 269	
Fundraising expenses	10 931		In-kind services	0	
Operating costs and other charges	14 267		In-kind donations	14 267	
<b>TOTAL</b>	<b>131 536</b>		<b>TOTAL</b>	<b>131 536</b>	