



Compter sur demain

Activity Report 2014

Faithful to its principles, in 2014 CSD has pursued its projects to access education and to prevent school failure in France and abroad: 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 2014 and proposals for actions in 2015.

1. THE LIFE OF THE ASSOCIATION IN FRANCE

On our way to IDEAS' Label

2014 was a key year for CSD on an essential point: its professionalization. By getting closer to the Institut de Développement de l'Éthique et de l'Action (IDEAS), CSD established a picture of its structure in several sectors: governance, financial management and efficiency of its action. Indeed, IDEAS assists association by helping them to improve their practice, the support is free of charge. Afterwards, came an "optimization" phase, which turned into the elaboration of a strategic plan, a risk mapping and a good practices' book. The association also created an audit committee, and drew up a deontology charter. Getting IDEAS' label, awarded by an independent expert committee, is the challenge CSD wants to take up in 2015.

A dedicated team

This in-depth work was made possible by the strong involvement of CSD's team, made up of volunteers professionals, mostly board members.

CSD has also relied on six volunteers of the Service Civique and one volunteer of International Solidarity, based in headquarters and abroad for 8 to 12 months missions. Although it represents a significant opportunity for the association, management of human resources turned out to be complex, because of specific local problems. Thus, CSD worked to organize a stricter framework to handle volunteers and risks tied to specific zones.

Fundraising and financial transparency

Receipts has substantially increased (+26%) – from 187.320 € to 235.688€. This growth could be explained by commitment of numerous donors and sponsors, but also by development of specific fundraising with private individuals and companies such as AXA Banque.

CSD has reiterated its trust to the accounting office Mazars to audit its account. The latter concluded that the organization was perfectly managed financially.

Be visible: a priority

The internal revision of the web site, in French and English, showed the beginning of the year 2014. CSD translated its optimistic and open-minded values into a colorful and positive graphic charter. This charter is everything but guilt-inducing for public and donors.

To gain more visibility and credibility, CSD decided to participate in the Salon des Solidarités, in June, in Paris.

2. COMPTER SUR DEMAIN ON THE FIELD

2.1 LAOS

CSD respected its promises made in 2013, thus it has pursued its several programs in the North, in Luang Prabang and Vientiane.

As every year, Jacques DORR, administrator and volunteer country director, went twice into the field to identify, follow and evaluate the actions of the organization.

Since its creation, CSD has counted on 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 focused on the education of children from ethnic minorities. This year, 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 2.317 children. An operating budget of around 150 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.

When material and human conditions enabled it, CSD created links between Laotian and French schools. This partnership made possible creative intercultural exchanges.

- 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 association has completed construction of waters systems and latrines in On Neua school in Phongsaly province.

CSD has also continued its action in Pha Kham school in Oudomsay province by financing construction of four new classrooms, operational for back to school day in September 2014. Indeed, financing of a boarding school in 2011, enabled a strong increase of the numbers of students (+66 % for secondary school).

In the same area, CSD has financed the start of the construction of two new dormitories and two kitchens/canteens in Naxiendy boarding school, it has also financed construction of two latrines and one kitchen/canteen in Houa Nam Bak school.

- Teacher training scholarships

To overcome the lack of qualified teachers in these remote areas, CSD has funded scholarships for teacher training for 31 disadvantaged students - including 23 girls – living in the Province of Oudomsay.

In June 2014, the last students have obtained certification, and have taken up their positions in schools of the province. Because Lao schools ask for it, and on a way to improve education level, CSD wants to favor continuing education of a half dozen secondary school teachers in Oudomsay province during their summer holidays.

- Financing of primary schooling for 6 Yao pupils in the Phongsaly province

Others actions of Compter sur demain in Laos

- Individual students sponsorships

15 young Lao were able to pursue their studies in Vientiane and Luang Prabang through CSD financial support. Their courses are varied: medicine, engineering, languages etc.

- 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. 28 classes, in 25 schools, benefit from these innovative projects.

- Francophonie

Since 2008, CSD has supported specific actions for French learning, especially through financing of scholarship intended for teachers and students from French Institute in Luang Prabang. As part of this project, Catherine LEDUC-CLAIRE, a board member, gives twice a year, a 5 weeks seminar for teachers and students from the Ecole Normale Supérieure.

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 coordinator and equipment. The association is also involved in the *Laophthalmo* program that trains Laotian ophthalmologists in refraction through one or two missions per years of French practitioners as well as equipping partner hospitals with specialized equipment. This program was brought in by Julien CERDAN in Luang Prabang, Vientiane and Savannaketh.

Proposed actions for 2015

- Aid in the operation of 7 schools (Oudomsay province and plain of Vientiane)
- Prospecting new schools in Oudomsay and Luang Prabang provinces.
- Finalizing extension of Naxiendy boarding school and building 4 new classrooms in Na Khok school (Oudomsay province)
- Co-financing drinking water systems in Ilay school (plain of Vientiane)
- Continuing education for high school and college teachers (Oudomsay province)
- Sponsorship of 15 students in Vientiane and Luang Prabang and 6 pupils in Phongsaly province
- Enhancement of wastewater disposal system of *Home of Light* center
- Supporting development of the Francophonie program
- Supporting development of intercultural exchanges with French schools

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 association provides learning support and leads teaching and sporting activities for almost fifty children aged 6-12. Justine LABORDE-BARBANEGRE has joined the 5 employees of the local team as a volunteer of international solidarity. Through the substantive work on communication, the association has grown in visibility, new contacts were made, and its work was made more attractive for the general public. Becoming closer with French community of Rio, has given possibilities of concrete partnerships. Finally, work on formalization of the association's management and activities has been started in such a way as to professionalize its operating.

Children have shown great diligence for activities and a core of beneficiaries has appeared. Thanks to partnership with a theater and contacts growth, cultural and recreational outings take place one to two times a month, which have a very positive impact on children, and more than that, on their involvement in the project.

A library and a games library are open to recipient children. Those have been put together with books and games from donations, which are encountering great success. Those resources will be completed by a project funded by Rio Government (Point Lecture) and library could be open to the entire community in 2015.

However, despite months of administrative routines, purchase of the house couldn't be finalized. Also, the project for a new reception center will be reported in 2015.

2.3 BRAZIL- Emaús Amor e Justiça

CSD has maintained its partnership with Emaús Amor e Justiça in Fortaleza in the Northeast region of Brazil. Located in the favela of Pirambu, the organization plays a fundamental role to more than 400 families by generating income and employment through a recycling activity. Alongside, it develops a socio-educational program for 250 children and teenagers from the community.

CSD's involvement focuses on a project to build an ecological kindergarten/pre-school to host 60 children and to improve the socio-economic empowerment of their mothers. Nevertheless, despite sending volunteers into the field, 2014 hasn't allowed emergence of the project. Administrative difficulties have been taken an unprecedented scale, especially to obtain property deed. Without questioning great work made by our partner, in 2014, CSD was orientated itself toward a progressive removal.

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. Emmanuel CORTADELLAS, boarder and treasurer of CSD, is now the new Country Director and goes into the field several times a year.

The construction of the new sewing school was started in August 2013 and was finalized in October 2014. The building is 364m², and was inaugurated in December 2014. It hosts both the professional training for young, underprivileged girls and the production workshop, generates incomes for the organization.

From now on, the second phase of the project consists in improving quality of the professional training and production workshop. In this context, Murielle ASTIE, Director of a sewing training center in Toulouse, went into the field in May, in order to make her first observation mission. This mission could be followed up by others, focused on training programs for tutors. Early 2015, CSD has also planned to fund a dozen electric sewing machines and a working capital in order to buy raw material.

Finally, in December 2014, CSD recruited Martin GALLARD a Service Civic Volunteer, to support *Main dans la Main* for project management, especially for production work shops, and fund seeking.

CSD has also reiterated sending volunteers for the animation of summer camps.

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 18th arrondissement of Paris. Thirty secondary school students benefit from educational support and cultural outings.

Convinced by the values of citizenship and equal opportunities promoted by the "Diplomats of diversity" program, CSD wished to participate in this new edition for the third year running. This original project consists in intercultural exchanges between young people from the Goutte d'Or district and American universities. Comprising several components, it integrates tutoring courses with American students in Paris, then the selection of the futures Diplomats and the preparation of a 10 days travel across the Atlantic. Thus in April 2014, Jays, Babacar, and Dinesh flew to the USA where they've represented their neighborhood, their culture, their country in several universities in New York and Chicago. On their return, they shared their experience in English during an evening at the Paris City Hall. In 2015, CSD wishes to pursue its involvement with *Club Barbès* and particularly on the Diplomats project.

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

Fanny Turpin
President



Compter sur demain

Financial report 2014

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 sponsors contract).

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 an increase in its resources of 12% compared to 2013, closing out the year at 267.663€. Among these resources, donations have grown by 26% -from 186.340€ in 2013 to 235.688€ in 2014 -.

Full year result is positive by 15.116€. The general meeting shall decide on allocation of this amount to retained earnings. This would allow the total fund of CSD (stockholders' equity) to reach 52.281€ on December, 31st 2014.

For the first time in 2014, CSD's account has been certified by an accounting and consulting office Mazars, he will give a reading of his report during general meeting for the year 2014. In this way, our association is reinforcing its accounting good practices.

With CSD appealing to the public's generosity via the Internet, the certified accounting of the fiscal year 2014 also includes a statement of funds utilization.

COMMENTS ON THE 2014 EARNING STATEMENTS

1. RESOURCES

During the fiscal year 2014, the funds collected an amount of 235.688€.

The funds came from 286 donors.

- 257 individuals (90%)
- 8 businesses (3%)
- 21 associations, foundations, schools and public authorities (7%)

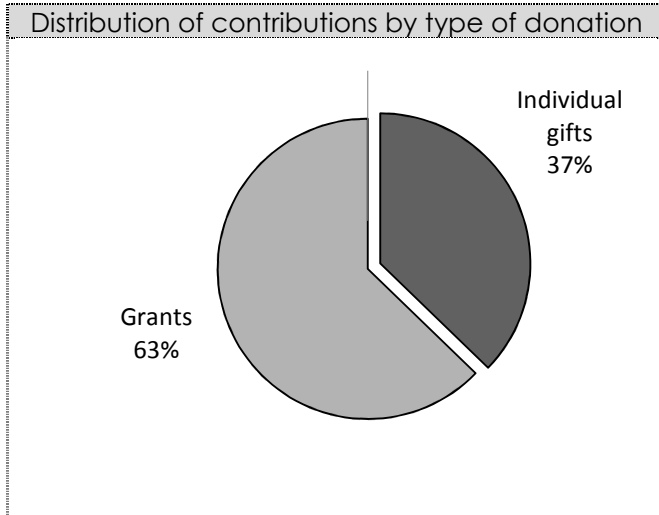
The sources of the contributions are divided as follows:

- Individual gifts : 87.767€
- Grants: 147.921€

72% of the donations and grants are allocated to specific projects.

It is important to emphasize that only 6% of the donors, mainly foundations, are the source of almost 70% of resources.

Therefore, CSD must work to increase donations from individuals, more loyal in the long-term, to ensure a better sustainability of the budget. Regarding those individuals donors, we must give priority to direct debits.



2. EXPENDITURES

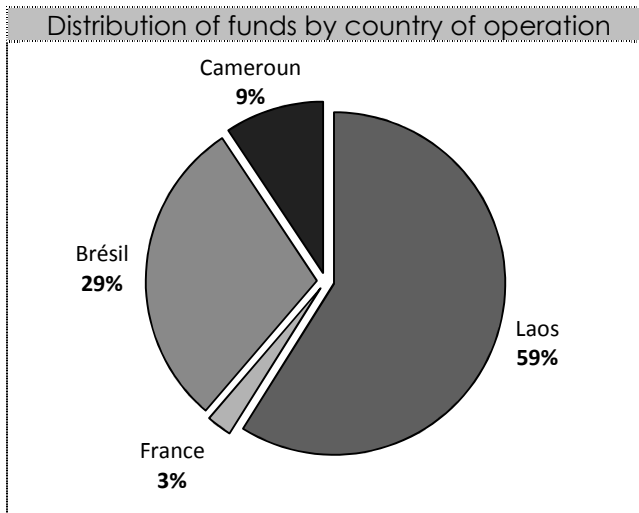
2.1. Expenditures assigned to projects

The expenses taken on in 2014 came out to 211.047€ (26% more than in 2013).

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

- Laos : 124.329€
- Cameroon : 19.718€
- Brazil : 62.000€
- France : 5.000€

In every country, CSD's partners provide separate accounts for each project. All of 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 accounting for some projects.

The three primary expenses on the amount of 124 329€ are divided as follows:

- Construction of school infrastructures (classrooms, dormitories...): 57%
- Aid for schools' operations: 12%
- Students' sponsorship: 8%

In CAMEROON, expenses (19.718€) are allocated to the project of our partner *Main dans la Main* in Douala. CSD financial support mainly concerned construction of a sewing workshop within the orphanage. This new building opened in December 2014.

In BRAZIL, expenses (62.000€) are only assigned to *Terr'Ativa* projects for its tutoring and cultural opening activities in the Morro do Fuba favela in Rio de Janeiro. Because of administrative difficulties, the project to build an ecological kindergarten in Fortaleza with Emaùs Amor e Justiça has been withdrawn from CSD.

In FRANCE, CSD gives its support to the Club Barbès, an organization for tutoring and cultural opening in Paris (18ème district), for the exchange project "*Diversity Diplomats*" (5.000€)

2.2. Volunteers indemnities

Financial results of 2014 present 7.158 € of personnel costs. This expense is composed with indemnities and social security for one International Volunteer and six Civic Services, who are involved in mission on the field and in the head office. These involvements represent 4 full time on one year.

2.3. Operating costs

Operating costs of the headquarters amount to 16.634€ and represent 8% of the collected funds. They are mainly made up of rental of the association office, certification of accounts, postage and telecommunication expenses and miscellaneous expenses (insurance, office supplies, etc.). Overheads remain very low because CSD's operations, especially accounting, are provided by a team of volunteers.

2.4. Flow of allocated funds

Recovery of allocated funds: 30.005€ dedicated to specific projects and unused during 2013, have been delayed on resources for 2014.

Endowment of allocated funds: 17.708€ are dedicated to specific projects in 2014, but because they are still not used, they have been delayed on resources for 2015. These funds are mostly dedicated to the completion of the construction of the sewing workshop in Doula, Cameroun (5.293€), and to dormitories in Naxiendy school in Laos (5.487€)

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 131.370€ for 2014, divided as follows:

- **Volunteer work** (116.480€):
Daily operations of the organization: program development and monitoring in France and on the field, fundraising, communication, etc.
- **Abandon of reimbursement right of expenses engaged** by volunteers during their field missions (14.890€)

4. CONCLUSION AND PROSPECTS FOR 2015

Results of 2014 allow CSD to reinforce the financial structure of the association. This is a guarantee of a good operating management of the operations.

On 31st December 2014, the cash of the association amounts 60.180€.

For the year 2015, CSD anticipates a projected budget of 200.000€, excluding the recovery of dedicated funds. The association already has various agreements in principle with foundations, associations, businesses and private donors.

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



Emmanuel CORTADELLAS
Treasurer

Financial statements are available on request

Profit and loss account 2014		Exercice 2 014	Exercice 2 013
Revenues			
	Subscriptions	580	980
	Donations and grants	235 688	186 339
	Load transfer	1 155	
	Recovery of dedicated funds	30 005	51 909
	Total	267 428	239 228
Operational charges			
	Purchase of supplies	1 164	3 289
	Associations outsourcing	211 047	166 869
	Property rental and charges	7 439	6 000
	Fees	3 192	2 500
	Other extern charges	4 839	2 415
	Personnel expenses	7 158	9 768
	Endowment of allocated funds	17 708	30 005
	Total	252 547	220 846
	Operating result	14 881	18 383
Financial products			
	Saving book interest	235	438
	Total	235	438
Financial expenses		0	0
	Financial result	235	438
Extraordinary incomes		0	67
Extraordinary charges		0	0
	Extraordinary result	0	67
Total revenues		267 663	239 733
Total charges		252 547	220 846
	Benefits	15 116	18 887
EVALUATION OF IN-KIND VOLUNTEERS CONTRIBUTIONS			
Revenues			
	Voluntary work	116 480	104 500
	In-kind services	0	2 500
	In-kind donations	14 890	11 000
	Total	131 370	118 000
Charges			
	Free provision of goods and services	14 890	13 500
	Volunteer staff	116 480	104 500
	Total	131 370	118 000

Statement of account on the December, 31st 2014

ASSET	2014	2013	DEBT	2014	2013
Fixed asset			Association Funds		
Financial fixed asset	15	15	Retained earning	37 165	18 278
Total of fixed asset	15	15	Result of financial year	15 116	18 887
			Total of association funds	52 281	37 165
Current asset			Allocated funds	17 708	30 005
Staff and social security	524	1 100			
Laos' liaison account	13 263	6 624	Liabilities		
Accrued income		12 824	Suppliers	3 067	3 696
Cash-flow	60 180	50 454	Staff and social security	375	300
Prepaid expenses	149	149	Deferred revenue	700	
Total of current asset	74 116	71 151	Total liabilities	4 142	3 996
TOTAL of ASSET	74 131	71 166	TOTAL of DEBT	74 131	71 166

Compteur sur domaine: Statement of funds utilization (en €)

	(1)	(3)		(2)	(4)
USE	Use of N = profit and loss account	Allocation by use of resources collected to public and used during N	SUPPLY	Supplies collected of N = profit and loss account	Monitoring of resources collected to public and used during N
			DEFERMENT OF RESOURCES COLLECTED TO PUBLIC, NON-DEDICATED, AND NON-USED AT THE BEGINNING OF THE FINANCIAL YEAR		0
1- SOCIAL MISSIONS	217 415	98 016	1- RESOURCES COLLECTED TO PUBLIC	87 767	87 767
<i>1-1 In France</i>	<i>5 000</i>	<i>5 000</i>	<i>1-1 Donations and legacies collected</i>	<i>87 767</i>	<i>87 767</i>
- Directly completed activities	0		- Non designated lifetime gifts	41 595	41 595
- Payment to other organismes	5 000	5 000	- Designated lifetime gifts	46 172	46 172
<i>1-2 Abroad</i>	<i>212 415</i>	<i>93 016</i>	- Non designated legs and others liberalities	0	0
- Direct actions	46 791		- Designated legs and other liberalities	0	0
Laos	41 175				
Cameroun	1 878				
Brésil	3 738				
- Payment to central organisation or other organisations	165 624	0	1-2 Other products related to public generosity	0	0
Laos	84 624				
Cameroun	19 000				
Brésil	62 000				
2- FUNDRAISING EXPENSES	2 048	2 048			
<i>2-1 Costs related to appeal for public generosity</i>	<i>385</i>	<i>385</i>			
<i>2-2 Costs related to research of private funds</i>	<i>1 514</i>	<i>1 514</i>			
<i>2-3 Expenses related to research of public funds such as grants</i>	<i>150</i>	<i>150</i>	2- OTHER PRIVATE FUNDS	139 251	
			3- GRANTS AND PUBLIC FUNDS	8 670	
3- OPERATING COSTS	15 376	0	4- OTHER INCOMES	1 970	
		100 064			
I- TOTAL OF FISCAL YEAR USE REGISTERED IN PROFIT AND LOSS ACCOUNT	234 839		I- TOTAL OF FISCAL YEAR SUPPLIES REGISTERED IN PROFIT AND LOSS ACCOUNT	237 658	
II- ENDOWMENT OF PROVISIONS			II- RECOVERY OF PROVISIONS	0	
III- COMMITMENT TO PRODUCE ON ALLOCATED RESOURCES	17 708		III- DEFERMENT OF ALLOCATED RESOURCES NON USED DURING PRIOR FISCAL YEARS	30 005	
			IV- VARIATION IN ALLOCATED FUNDS, COLLECTED TO PUBLIC (cf. table of dedicated funds)		12 297
IV- SURPLUS OF RESOURCES FOR THE CURRENT FINANCIAL YEAR	15 116		V- DEFICIENCY OF RESOURCES OF THE FISCAL YEAR	0	
TOTAL GENERAL	267 663		TOTAL GENERAL	267 663	100 064
V- Portion of real-estate acquisition financed by resources collected to public during current financial year		0			
VI- Neutralisation des dotations aux amortissements des immobilisations financées à compter de la première application du règlement par les ressources collectées auprès du public		0			
VII- Total of use financed by resources collected to public		100 064	VI- Total of use financed by resources collected to public		100 064
			BALANCE OF RESOURCES NON DEDICATED AND NON USED AT THE END OF THE FISCAL YEAR, COLLECTED TO PUBLIC		0
ASSESSMENT OF IN-KIND VOLUNTARY CONTRIBUTIONS					
Social missions	100 467		Voluntary work	116 480	
Fund raising expenses	16 013		In-kind prestations	0	
Operationg costs and other charges	14 890		In-kind donations	14 890	
TOTAL	131 370		TOTAL	131 370	