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# ANNUAL REPORT 2016

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Compiled: December 2016

Audited Financials from FY 2015

[info@anjali-house.com](mailto:info@anjali-house.com)

Siem Reap, Cambodia

## EXECUTIVE SUMMARY

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Anjali House is a day center servicing 120 students from impoverished backgrounds by providing free education, healthcare, food, hygiene products, and access to the arts. We believe that no child should be forced to beg or work. We believe that they have the right to enjoy their childhood – to learn, play, make friends and grow in a safe and happy environment. These are basic rights that no child should be denied. One of the key factors in the development of Cambodia, as in any country, is the education of their children. Education encourages independent and analytical thought, fosters self-confidence, and provides new opportunities. We hope that by providing this education, these children will be able to fully contribute to, and participate in, the future of their country.

Founded in 2005 as dance and photography workshops for street children provided by the French based Angkor Photo Association, Anjali House has since blossomed into an independent, locally run NGO. We firmly believe in the value of providing children with the opportunity to access various forms of expression. Whether through art, sport, creative writing, dance or music, we aim to foster each and every child's creativity. This creativity can be an important tool to encourage social interaction and educational development, as well as being a proven form of therapy for mental and physical disabilities.

Our ultimate goal for the children of Anjali House is to help them develop into healthy, well-adjusted young adults, equipped with the skills and support they need to enter the workforce and be successful in their future endeavors.

Anjali House is a sustainable and locally run organization. Our Director is Khmer, as are all our teachers and most of our key staff. Following the devastation and hardships of the last 50 years, we hope this process will empower our Khmer staff and offer them the chance to broaden their skills, by managing not only healthcare, education, and social work but also eventually fund-raising and communications.

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# OVERVIEW OF ACTIVITIES IN 2016

Anjali House consists of 4 key programs that make up our “core programs”. These include the Education, Young Adult, Basic Care, and Family Services Programs. In addition to these 4 core programs, we have a number of different projects ongoing at our center, which are either run independently by Anjali House or run in conjunction with partner NGOs. Our core programs are all run and led by our Khmer staff. The Director is responsible for the oversight of all programs and delegates responsibility to the Head Teacher to oversee the Education and Young Adult Programs. The Head Teacher is responsible for creating the school curriculum, running his own class, and supervising the Young Adult Program Coordinator and two additional classroom teachers. The Social Worker is in charge of the Family Services and Basic Care Programs.

## Education Program

The Education Program consists of 3 classes of students aged 5-15 led by three qualified Khmer teachers. In 2016 we expanded from 40 to 80 students in our education program. The curriculum is based around teaching English, Khmer, and creative workshops often led by visiting volunteers. All students at Anjali House also attend a local public school as a requirement for attending our center. We cover all costs for students to attend public school including paying for school uniforms, stationery, extra classes fees, textbooks, and we contribute a general donation to the school per student.



### ACCOMPLISHMENTS

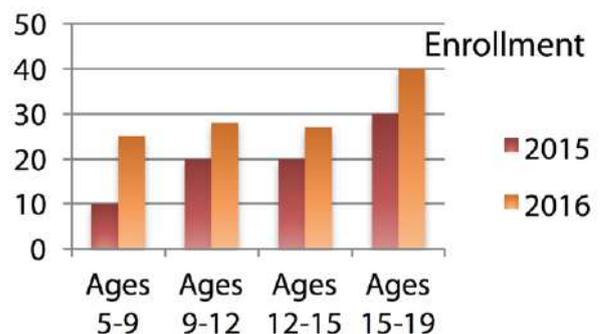
- 97% of our primary aged students in 2016 had satisfactory attendance records at Anjali house and their local public school. Compared with a national primary school attendance rate of 84%. (UNICEF)
- 0% of our students under the age of 16 are working compared with 36% of Cambodian children aged 5-14 who are working. (UNICEF)
- In 2016 4 students dropped out of Anjali House of the 120 students enrolled in grades 1-12. A 3% annual drop out rate compared with an approximately 12% annual drop out rate nationally for grades 1-12. (USAID)
- Over 6,000 hours of instruction given to 120 students by 4 teachers.
- 500 notebooks distributed.
- 120 packages with stationery and other school supplies distributed.
- 120 school uniforms distributed.

### HIGHLIGHTS

97% SATISFACTORY ATTENDANCE RECORD  
*13 points higher than national average*

ZERO CHILDREN WORKING  
*36% of Cambodian children under 14 work*

3% DROP OUT RATE IN 2016  
*12% annual drop out rate nationally*



## Basic Care Program

The Basic Care program is led by our Social Worker who oversees the distribution of hygiene products, ensures that our students receive semi-annual check-ups at the Angkor Children's Hospital, emergency care as needed, and the nutritional content of our twice daily meals. This year we increased the protein values in our meals and worked with the young adult students to provide them with food stipends instead of receiving meals at our center to better accommodate their schedules. We also had a registered nurse delouse our students and a dental NGO check and treat our students. Per student, food is our largest expense.



### ACCOMPLISHMENTS

- More than 30,000 individual meals served.
- 1,440 toothbrushes and tubes of toothpaste distributed.
- 2,880 bars of soap used and distributed.
- 240 child check-ups provided in partnership with Angkor Children's Hospital.
- 30 dental treatments provided in partnership with Purple Mango Clinic.

### HIGHLIGHTS

INCREASE IN NUTRITIONAL VALUE OF MEALS

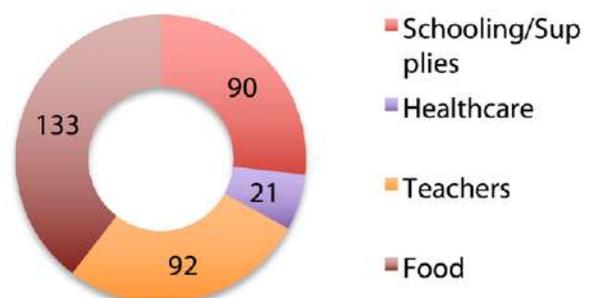
DECREASE IN FAMILY EXPENDITURES

*The average per capita expenditure on food per month is \$25.  
Our families make between \$50-\$100 per month  
for a family of 5-7.*

2 FREE ANNUAL CHECK-UPS PER CHILD



## Expenditure per student (USD)



## Young Adult Program

The Young Adult Program (YAP) is a class of 40 students who attend Anjali House on a semi-regular basis. The classes focus on teaching leadership skills, gender equality, social responsibility, preparing for the future, job searching and interview skills, among other themes. Students also partake in advance English courses on a part-time basis. For 2017, we are expanding our English courses as part of the U.S. State Department English Access Micro-scholarship Program to provide a more robust English curriculum for the students. We hired a new, highly qualified YAP Coordinator this year who has taken the charge in organizing the YAP students to develop the community garden in conjunction with the Greenshoots Foundation and the Forix Foundation.



### ACCOMPLISHMENTS

- 11 students received scholarships in the last 2 years for continuing education.
- In 2016, 3 of the 4 Young Adult Students who took the grade 12 exams passed. Compared with a national passing average of 50%.
- 9 students have gone to University in the past 5 years.
- 3 students have gone on for technical training.
- 40 students received meal stipends.
- 10 Young Adult students over the age of 16 have part-time jobs.
- 100% of Young Adult graduates in the past 5 years are employed or are enrolled in higher education institutions or training courses.

### HIGHLIGHTS

STUDENTS VOLUNTEER IN THE COMMUNITY GARDEN

75% OF GRADUATES CONTINUE ON TO HIGHER EDUCATION COURSES

*Compared with a 10% higher-ed participation rate nationally*

25% OF GRADUATES ENROLL IN TECHNICAL TRAINING

### INTRODUCING THE ANJALI HOUSE CONTINUING EDUCATION FUND:

Selected Young Adult Program graduates will be awarded a scholarship to attend University or another course of higher education. Students will in exchange volunteer at Anjali House.

We are looking for sponsors to donate to this fund on a 4-year commitment.

## Family Services Program

Our Family Services program is led by our Social Worker who assists families in addressing issues ranging from finding employment to dealing with alcohol abuse and domestic violence. Other family services provided are emergency grants for medical expenses and family tragedies. This year we had a number of workshops presented to the parents. Our social worker conducted a workshop on effective parenting. This was a



1-day workshop mainly attended by the mothers of the students. Topics focused on discipline, child protection, basic care, and financial planning. Our second workshop was conducted by ANZ Bank that focused on teaching financial management skills. For many parents, this was their first exposure to the idea of saving and budgeting.

### ACCOMPLISHMENTS

- 25% of our families are regularly engaged with Anjali House through attending parent trainings and parent-teacher conferences.
- 2 full-day family training sessions provided.
- 2 family emergency grants provided.
- 10 families a year are assisted by the Director or Social Worker in their job search or interview.

### HIGHLIGHTS

REGULAR HOME VISITS BY SOCIAL WORKER  
 AVERAGE FAMILY INCOME IS \$50-\$100/ MONTH  
 JOB SEARCH ASSISTANCE  
 PARTNER WITH NGOS TO COMBAT VIOLENCE, ALCOHOL, AND GAMBLING



### NEXT YEAR

Increase the number of parent workshops

Create income generating activities for mothers

Bring more parents to Anjali ceremonies and parent-teacher conferences

# A CREATIVE YEAR IN REVIEW WITH OUR PARTNERS



**MAY**  
*Anjali House Production  
 of the Jungle Book*



**FEBRUARY**  
*Writing through  
 creative workshops*



**SEPTEMBER**  
*YAP Leadership  
 Camping Trip*



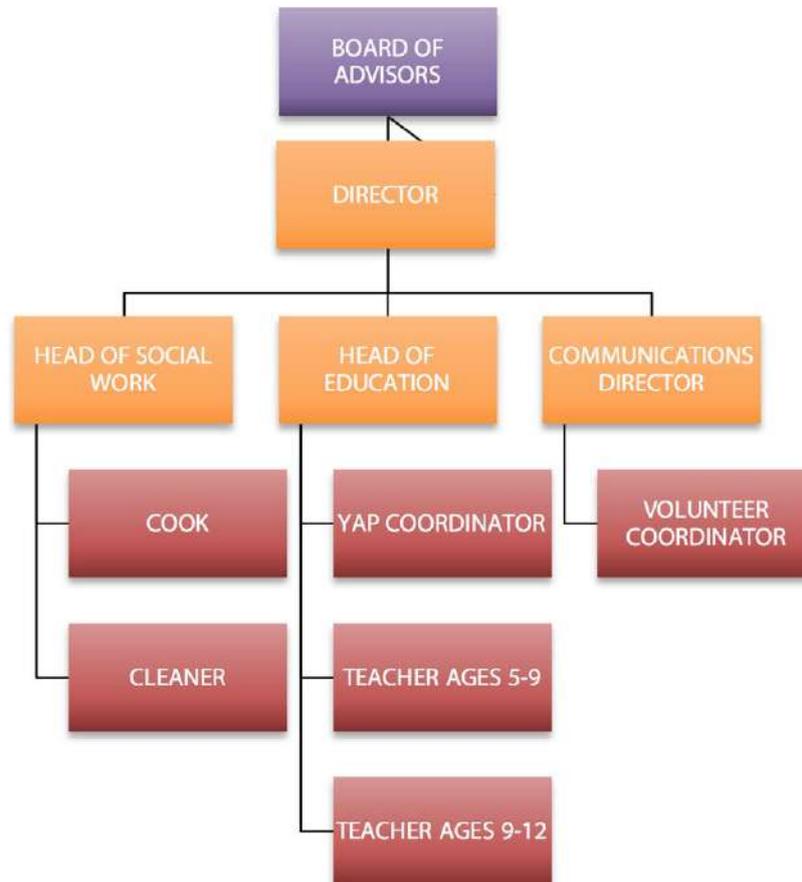
**OCTOBER**  
*Killara High School  
 Building Project*



**NOVEMBER-DECEMBER**  
*Angkor Festival & Workshops  
 - Anjali Photo Workshops*

The Anjali House calendar is filled with events and programs for our students led by partner NGOs, our own staff, and volunteers. We've highlighted a few of the programs here. Anjali House's focus on supporting creativity and the arts pushes us to seek partners who can tap into our students' creative minds and unleash their potential. For many of our students, Anjali House is their only creative outlet.

## GOVERNANCE STRUCTURE



### Report from the Board of Advisors:

The Board of Advisors of Anjali House is comprised of 6 individuals who have contributed to the center in significant ways monetarily, organizationally, operationally, and/or through historical connections with the center. In 2016, the board expanded from 5 to 6 members. Each board member is asked to use their networks and personal skills to further the mission of Anjali House. Overall, the Board is responsible for approving the annual budget, assessing the needs of the organization from the Director and staff, spearheading fundraising initiatives, empowering local Khmer leadership and operations, and ensuring the financial and organizational well-being of the center. While decisions are reached by consensus, each board member has specific responsibilities:

**Remko Vochteloo:** *Chair of the Board/ Manager of Friends of Anjali, The Netherlands*

**Don Guiney:** *Legal Advisor/ Manager of Anjali House (US) Inc.*

**Sue Guiney:** *Fundraising and Communications Advisor*

**Don Hodges:** *Financial Transparency and Accounting*

**Françoise Callier:** *Angkor Photo Festival Liaison*

**Dana Dilabio:** *In-Country Advisor*

## Letter from the Director & Board of Advisors

Dear Supporters,

2016 has been one of our most successful years here at Anjali House with a great deal of anticipation for the progress to continue next year. We want to thank all of our donors who, through their support, have enabled our students to learn, laugh, and grow at our center. We finished FY 2015 uncertain of the future, but through a number of very generous donations from individuals, corporations, and foundations we were able to finish FY 2016 with a surplus. Because of this support, we are aiming to increase our programs and operational budget for FY 2017. As we reflect on the successes of this year, we must firstly be thankful to the staff without whom we would not be able to serve our students so well. As we look to 2017, we ask for your support again to ensure our students receive the education, healthcare, food, and exposure to the arts that they need.

Sincerely,

**Simon Ke** (Director)

Board of Advisors:

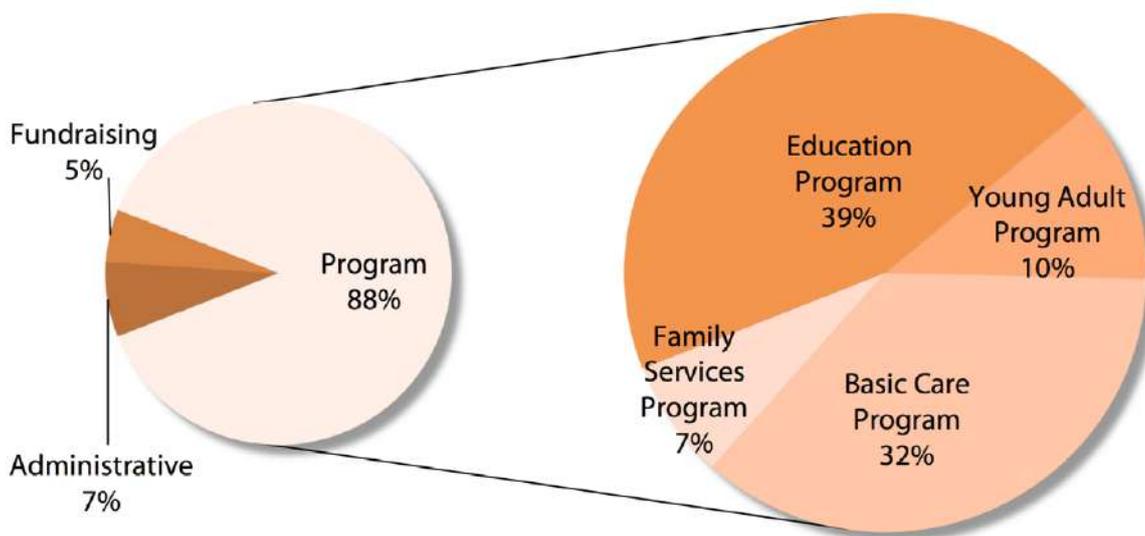
Dana Dilabio, Françoise Callier, Don Guiney, Sue Guiney, Don Hodges, Remko Vochteloo



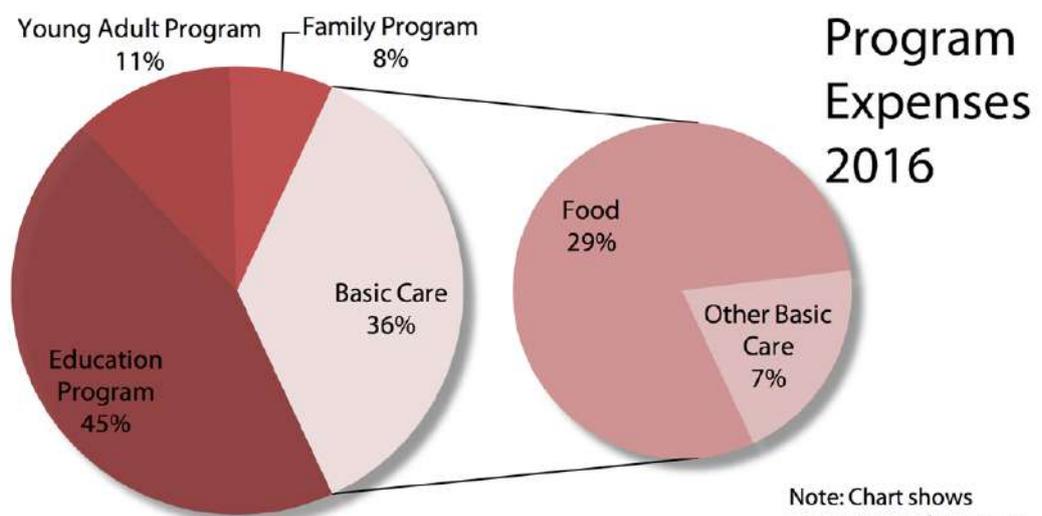
# FINANCIAL SUMMARY

Our 2016 financials are based on our expected income and expenses. Included in the addendum is our FY 2015 audited financial statement. We will update the financials included in this report after the conclusion of the FY 2016 cycle and audit.

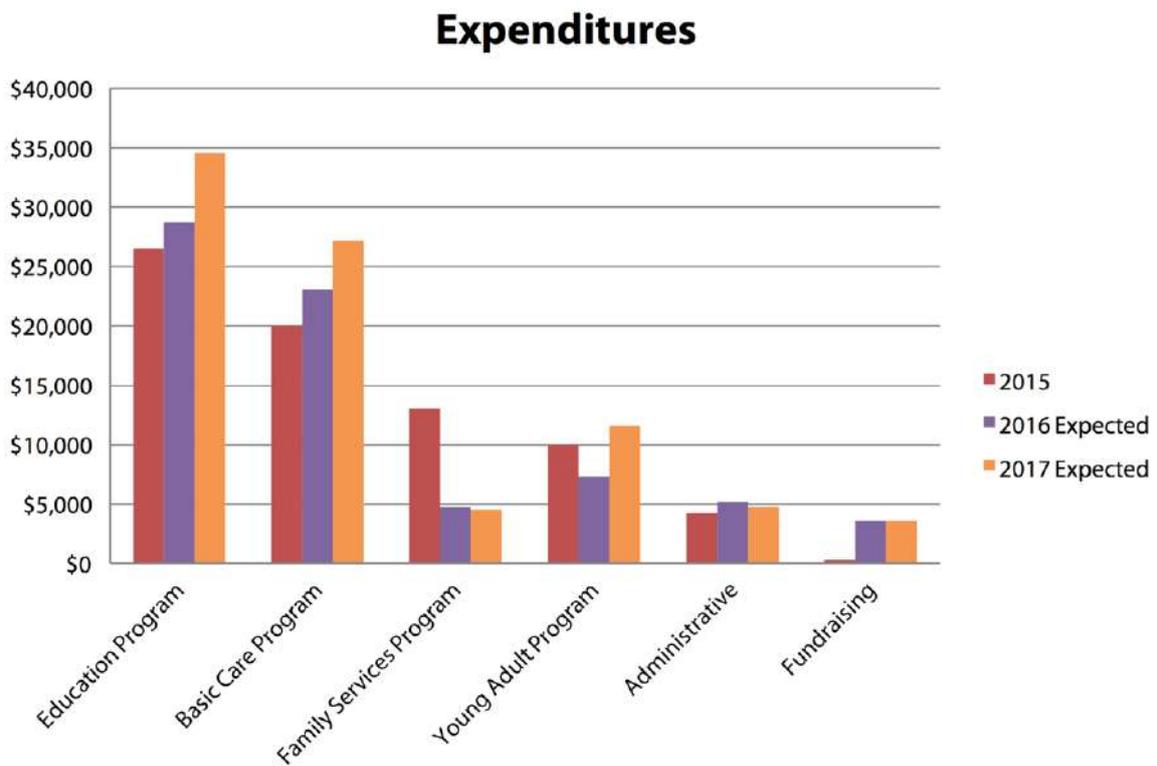
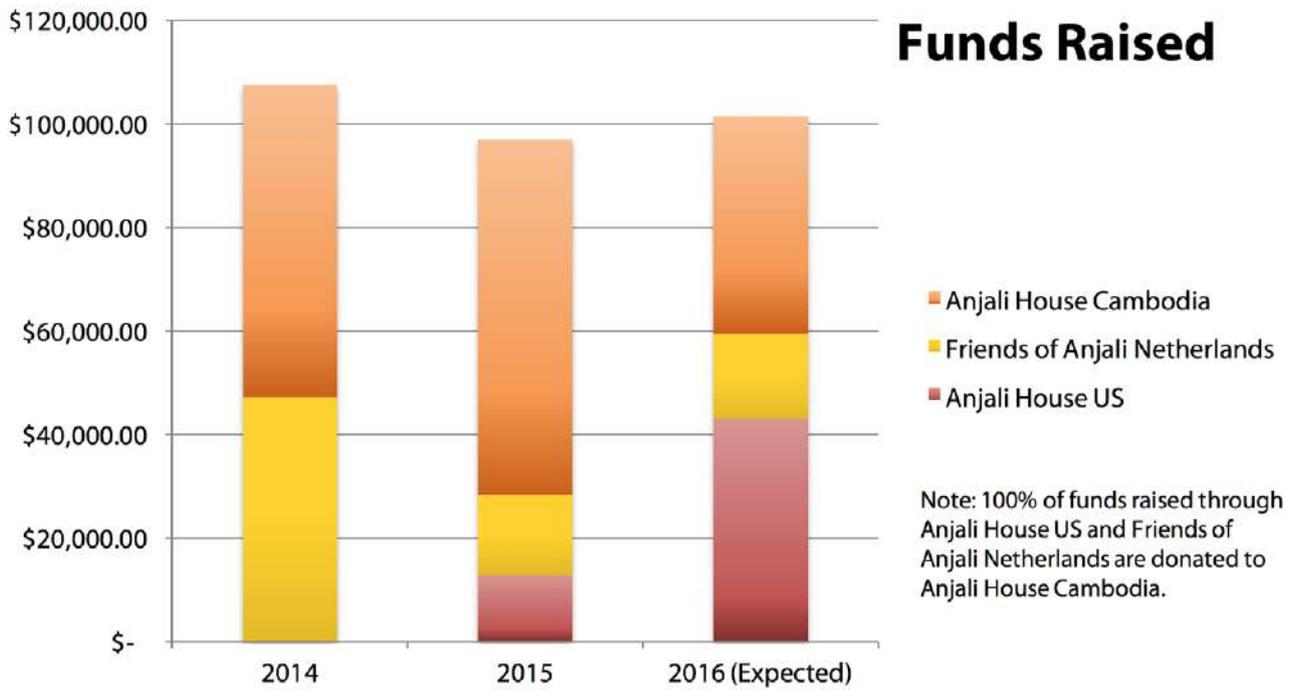
## Budget Expenses 2016



Note: Exploding pie chart shows percentage of total expenses



Note: Chart shows percentage of program expenses



# THANK YOU TO OUR SUPPORTERS FOR 2016



## \$10,000+

Runbook (Friends of Anjali)

## \$5,000+

Elaine Kuoch

Road Scholar

Sarah Fransen *in honor of her son Scott Fransen*

## \$1,000+ AND ANJALI GUARDIANS

Bill Taylor (TWCCW and SE Asia Foundation)

Carol Ostrow

Creating Smiles Foundation

Don and Sue Guiney

Edward Annunziato

Gross Family Foundation

Hilary Ho and Su Tan

Jonathan Kagan

Jeffrey and Jamie Harris

Jerome Vascellaro

Matthew Turner from 99 bikes

Sara Reyes

Thomas Fridstein

Vittorio Cammarota *in Memory of his Beloved*

*Mother Giuseppina Calio*

## PLEDGED CONTRIBUTORS

### FOR 2017 (\$1,000+):

Da Limit Foundation

Finkelstein/Friedman Family

The Forix Foundation

Friends of Anjali, The Netherlands

The Giving Lens

Greenshoots Foundation

Gross Family Foundation

Jasmin Sieber

Jerome Vascellaro

Mitchel and Patricia Udell

Richard and Betsy Shuster

Road Scholar

Runbook

Tom Mauskopf

The United States Department of State, *Bureau of Educational and Cultural Affairs*

### ANJALI HOUSE CONTINUING EDUCATION FUND:

Chance2Study

Don Spencer

David and Joan Morrison

Edward Annunziato

Jeffrey and Jamie Harris

Stephen Woodcock

# OUR PARTNERS



VITOL CHARITABLE FOUNDATION



ANGKOR TRAVEL PHOTOGRAPHY



HOPE2O



ANGKOR PHOTO FESTIVAL & WORKSHOPS



US DEPT. OF STATE



GLOBALTEER



THE GIVING LENS



FRIENDS OF ANJALI.NL



CONCERT CAMBODIA



GREENSHOTS FOUNDATION



FORIX FOUNDATION



RUNBOOK



ANGKOR HOSPITAL FOR CHILDREN



CREATING SMILES



ROAD SCHOLAR





ម៉ូរីសុង កាក & អាស៊ុយ៉េស៊ី  
Morison Kak & Associés

Certified Public Accountants, Cambodia

**ANJALI HOUSE (CAMBODIA)**

**STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
AND  
REPORT OF INDEPENDENT AUDITORS**

**For the year ended 31 December 2015**

An independent member of

**Morison International**

A Global Association of Independent Professional Firms

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ANJALI HOUSE (CAMBODIA)  
For the year ended 31 December 2015

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Siem Reap, Cambodia  
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Registered in Cambodia with the Ministry of the Interior - Reg 423 SGN

INDEPENDENT AUDITORS  
TO THE MANAGEMENT OF ANJALI HOUSE (CAMBODIA)

STATEMENT BY THE ORGANISATION MANAGEMENT

I, do hereby state that in our opinion, the accompanying Statement of Fund Receipts and Disbursements together with the notes thereto are properly drawn up so as to give a true and fair view of the fund receipts and disbursements of Anjali House (the "Organisation") for the year ended 31 December 2015, in accordance with the accounting policies set out in the notes to the Statement of Fund Receipts and Disbursements.

Signed on behalf of the Organisation Management

*[Handwritten signature]*

Ms. Simon Ke  
Director

Date: 05 September 2016

Opinion

In our opinion, the accompanying Statement of Fund Receipts and Disbursements of the Organisation for the year ended 31 December 2015 are prepared in accordance with the accounting policies set out in the notes to the Statement of Fund Receipts and Disbursements.

Ms. Simon Ke  
Director

*[Handwritten signature]*



Date: 05 September 2016

**REPORT OF INDEPENDENT AUDITORS  
TO THE MANAGEMENT OF ANJALI HOUSE (CAMBODIA)**

We have audited the accompanying Statement of Fund Receipts and Disbursements (the “financial statement”) and a summary of significant accounting policies and other explanatory notes of Anjali House Cambodia (the “Organisation”) for the year ended 31 December 2015.

**Management’s responsibility for the financial statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors’ responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with Cambodian International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity’s preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying Statement of Fund Receipts and Disbursements of the Organisation for the year ended 31 December 2015 is prepared, in all material respects, in accordance with the accounting policies set out in note 2 to the Statement of Fund Receipts and Disbursements.

**Morison Kak & Associés**  
Certified Public Accountants  
Statutory Auditors

  
Saksom Meas  
Managing Partner



Date: 05 September 2016

ANJALI HOUSE (CAMBODIA)

STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS

For the year ended 31 December 2015

	Note	31 Dec 15 USD	31 Dec 14 USD (Restated)
<b>FUND RECEIPTS</b>			
Funds received from donors during the year	3	96,985	107,604
Other income	4	1,748	1,598
<b>Total fund receipts</b>		<b>98,733</b>	<b>109,202</b>
<b>DISBURSMENTS</b>			
Education program	5	15,326	19,443
Young adult program		2,546	2,348
Scholarship program	6	3,667	5,078
Health program	7	16,780	18,319
Community program	8	1,685	5,345
Social enterprise program		1,322	460
Payroll expenses		28,533	33,603
General and administrative		5,985	8,888
Expended equipment	9	4,632	1,968
Depreciation	12	4,787	1,712
<b>Total disbursements</b>		<b>85,263</b>	<b>97,164</b>
<b>Receipts over disbursements</b>		<b>13,470</b>	<b>12,038</b>
Fund balance brought forward		15,372	3,334
<b>Fund balance carried forward</b>		<b>28,842</b>	<b>15,372</b>
<i>Represented by:</i>			
Cash and cash equivalents	10	7,233	3,054
Donation receivable		12,847	-
Rental deposit	11	2,400	2,400
Construction	12	7,862	12,649
Other payables	13	(1,500)	(2,731)
		<b>28,842</b>	<b>15,372</b>

  
 \_\_\_\_\_  
 Ms. Simon Ke  
 Director

Date: 05 September 2016

The accompanying notes form an integral part of this Statement of Fund Receipts and Disbursements.

## ANJALI HOUSE (CAMBODIA)

### NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS For the year ended 31 December 2015

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#### 1. General

Anjali House began life as a project of the Angkor Photo Association (“APA”) (a registered non-profit association in France – Registration No: W751202186), and Angkor Photography Festival Association in Cambodia (Registration No: 1391SPN). In 2005, a group of photographers got together to promote photography and highlight humanitarian issues in Southeast Asia. APA wanted to produce a regional photo festival but, in an area of so much deprivation, they also wanted to include some of the people who live in this remarkable and wonderful part of the world.

Anjali House (the “Organisation”) provides to each child free healthcare, food, clean drinking water and education. For the year 2015, Anjali House supports around 80 children.

Anjali began with a one-off dance troupe, led by Sangeeta Isvaran, and a photography workshop initiated by Magnum photographer Antoine d’Agata. The children were encouraged to stay away from the streets, and at the end of the week, they performed their dance routine and exhibited their photographs to an international audience. With rapt applause, they found a sense of empowerment, pride and personal achievement.

Galvanized by the difference that was made in first weeks, APA was inspired to further extend its help, and began to provide education and practical support to Siem Reap’s street children and engage with their parents.

The seeds of those efforts grew into the Anjali House of today. While close ties remain with the Angkor Photo Festival which provides annual photography workshops for our kids, Anjali House is now its own organisation with its own leadership.

The Organisation is an independent national NGO officially registered with the Ministry of Interior on 31 July 2006.

#### 2. Significant accounting policies

##### 2.1 Basis of preparation

The Statement of Fund Receipts and Disbursements is expressed in United States Dollar (“USD”) and prepared under the cash receipts and disbursements basis of accounting modified to include certain receivables, payables and construction. Under the cash basis of accounting, grants and revenue are recognised when received rather than when earned and expenses are recognised when paid rather than when incurred.

##### 2.2 Construction

The cost of construction is capitalised and depreciated on a straight line basis over the period of three years. Expenditure for additions, improvements and renewals are capitalised and expenditure for maintenance and repairs are charged to expenses.

**ANJALI HOUSE****NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS****For the year ended 31 December 2015 (continued)****2. Significant accounting policies (continued)****2.3 Receipts and disbursements**

Receipts are defined as the funds received by the Organisation, net of bank charges from donors.

Disbursements represent all costs paid in line with the Organisation's objectives and the budget agreed.

**2.4 Foreign currency transactions**

The Statement of Fund Receipts and Disbursements is expressed in USD. Transactions in currencies other than USD are translated to USD at the rates of exchange ruling at the transaction dates.

**3. Funds received from donors during the year**

	<b>31 Dec 15</b>	<b>31 Dec 14</b>
	<b>USD</b>	<b>USD</b>
Friends of Anjali	15,500	47,217
Indiegogo	1,067	13,934
Online donors:		
Recurring	9,660	6,985
Non-recurring	3,855	7,413
Sue Guiney	1,638	3,588
Globalteer	1,060	1,991
HOPE	1,433	-
Creating Smiles	1,989	2,220
Rhonda Jackson	-	2,015
Holli Omori	-	5,000
Giving Lens	4,000	4,500
Angkor Photo Festival Association	11,120	3,660
Stella Barnes	340	1,134
Vitol Foundation Grant	8,976	-
Anjali House (US), Inc	12,847	-
Anjali House Fundraiser	2,513	-
Anjali House Raffle	1,156	-
Gross Family Foundation	3,300	-
Killara High School	4,350	-
Robin d'Alessandro	5,000	-
Walter Zavoli	1,500	-
Others donors	5,681	7,947
	<b>96,985</b>	<b>107,604</b>

ANJALI HOUSE

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
For the year ended 31 December 2015 (continued)

4. Other income

This includes mainly the sales of merchandises (photo books and postcards) and interest income.

5. Education program

	31 Dec 15	31 Dec 14
	USD	USD
School fee and material (school uniforms and materials)	5,323	5,848
School activities	891	4,329
Fuel and transportation	2,746	3,248
Rental	4,800	4,800
Utilities	741	602
Other	825	616
	<u>15,326</u>	<u>19,443</u>

6. Scholarship program

	31 Dec 15	31 Dec 14
	USD	USD
Housing/food costs	942	1,391
University/schooling fees	2,725	3,687
	<u>3,667</u>	<u>5,078</u>

7. Health program

	31 Dec 15	31 Dec 14
	USD	USD
Child clothing/hygiene supplies	594	235
Miscellaneous expenses	357	112
Meals	15,302	17,157
Medical supplies/hospital fees	527	815
	<u>16,780</u>	<u>18,319</u>

ANJALI HOUSE

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
For the year ended 31 December 2015 (continued)

8. Community program

	31 Dec 15 USD	31 Dec 14 USD
Assessment supplies	22	65
Parent workshop/social network	10	103
Special assistance to families	240	2,191
Rice support for families	1,293	2,720
Transportation/communications	120	266
	<u>1,685</u>	<u>5,345</u>

9. Expended equipment

	31 Dec 15 USD	31 Dec 14 USD (Restated)
Construction/buildings	2,852	1,440
Classroom equipment	508	513
IT equipment	1,272	15
	<u>4,632</u>	<u>1,968</u>

10. Cash and cash equivalents

	31 Dec 15 USD	31 Dec 14 USD (Restated)
Cash on hand	931	18
Cash at banks	5,177	103
Paypal account	1,125	2,933
	<u>7,233</u>	<u>3,054</u>

11. Rental deposit

The Organisation has made a rental deposit amounting to USD 2,400 for the office in Siem Reap. This amount will be offset against the six-month rental fee at the end of the rental agreement.

ANJALI HOUSE

NOTES TO THE STATEMENT OF FUND RECEIPTS AND DISBURSEMENTS  
For the year ended 31 December 2015 (continued)

12. Construction

	31 Dec 15 USD	31 Dec 14 USD (Restated)
<b>Cost:</b>		
Sports field	4,337	4,337
Water filter	4,296	4,296
Dining area	1,350	1,350
Bathroom	4,377	4,378
	<b>14,360</b>	<b>14,361</b>
<b>Depreciation:</b>		
Sports field	(2,289)	(843)
Water filter	(2,029)	(597)
Dining area	(600)	(150)
Bathroom	(1,580)	(122)
	<b>(6,498)</b>	<b>(1,712)</b>
<b>Net book value</b>	<b>7,862</b>	<b>12,649</b>

13. Other payables

	31 Dec 15 USD	31 Dec 14 USD
Salary payable	-	1,231
Professional fee payable	1,500	1,500
	<b>1,500</b>	<b>2,731</b>

14. Comparative figures

Where necessary, comparative figures have been reclassified or restated to conform with changes in presentation in the current year. The amounts of reclassifications or restatements in the balance sheet and income statement are not material. The following comparative figures have been restated to conform to the current year presentation.

		31 December 2014	
		Before adjustments USD	After Adjustments USD
Other income	4	1,874	1,598
Expended equipment	9	1,085	1,968
Cash on hand	10	3,079	3,054
Construction	12	13,783	12,649