LIN Center for Community Development

Financial Statements and Auditors’ report

for the year ended 31 December 2010
LIN Center for Community Development

ORGANISATION INFORMATION

Main Donors : WINGS Global Fund for Community Foundations
              Intel Products Vietnam Co., Ltd.
              GlobalGiving Foundation, Inc.
              Irish Aid
              US Consulate General

Implementing agency : LIN Center for Community Development

Organisation contact : Ms. Ngo Quynh Nhu Director
                      Ms. Tran Ngoc Tran Chief Accountant

Address : 71-73-75 Hai Ba Trung Street, Ben Nghe Ward
          District 1
          Ho Chi Minh City, Vietnam

Auditors : Ecovis STT Vietnam
           Ho Chi Minh City, Vietnam
REPORT OF INDEPENDENT AUDITORS

To: The Management and Stakeholders
LIN Center for Community Development

We have audited the accompanying Balance sheet and Statement of Receipts and Disbursements ("the Statement") including Annex I and Annex II of the Financial statements for the LIN Center for Community Development ("LIN") for the year ended 31 December 2010, as set out on pages 3 to 16, which has been prepared in accordance with the accounting policies set out in Note 2 of the Statement. The Statement is the responsibility of LIN's management. Our responsibility is to express an opinion on the Statement based on our audit.

This report, including the opinion, has been prepared for, only for, the Donors, LIN's management, and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose for which this report is used or to any other person to whom this report is shown or into whose hands it may come, except where expressly agreed by our prior consent in writing.

Basis of opinion

Except for the below qualification, we conducted our audit in accordance with International Standards on Auditing. Those Standards require that we comply with relevant ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes an assessment of the significant estimates and judgments made by LIN's management, the appropriateness of the accounting policies to LIN's circumstances and their consistent application and disclosure as well as an evaluation of the overall presentation of the Statement. We believe that our audit provides a reasonable basis for our opinion.

Qualification

The Statement for the period from 29 June 2009 (date of incorporation) to 31 December 2009 has not been audited. There is no alternative procedure which we can perform to satisfy ourselves relating to the opening fund balance as at 1 January 2010 amounting to VND211,157,445.

Audit Opinion

In our opinion, except for the effects of such adjustments, if any, regarding the matters referred in the preceding paragraph, the Statement presents fairly, in all material respects, the fund balance and financial position of LIN as of 31 December 2010 and its receipts and disbursements for the year ended 31 December 2010 in accordance with the accounting policies set out in Note 2 to the Statement.

Ecovis STT Vietnam Co., Ltd.
Vu Thi Thanh Tam
Partner/Authorised signature
CPA No. 1544/KTV
Audit report No: HCM-AU/13/2013/LIN
Ho Chi Minh City, 5 February 2013

EcoVis STT VIETNAM

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E-Mail: hanoi@ecovis.com

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LIN Center for Community Development

Balance sheet
At 31 December 2010

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Note</th>
<th>As at 31/12/2010 VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>3</td>
<td>963,747,308</td>
</tr>
<tr>
<td>Receivables</td>
<td>4</td>
<td>1,674,021</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td></td>
<td>965,421,329</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES AND FUND BALANCE</th>
<th>Note</th>
<th>As at 31/12/2010 VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables</td>
<td>5</td>
<td>3,500,000</td>
</tr>
<tr>
<td>Other payables</td>
<td>6</td>
<td>147,167,501</td>
</tr>
<tr>
<td>Fund balance</td>
<td></td>
<td>814,753,828</td>
</tr>
<tr>
<td>TOTAL LIABILITIES AND FUND BALANCE</td>
<td></td>
<td>965,421,329</td>
</tr>
</tbody>
</table>

Prepared by:

Tran Ngoc Tran
Chief Accountant

Ho Chi Minh City, 5 February 2013

Approved by:

Ngo Quynh Nhu
Director

The accompanying notes form an integral part of the Statements
LIN Center for Community Development
Statement of Receipts and Disbursement
Year ended 31 December 2010

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Note</th>
<th>Year ended 31/12/2010 VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund received from donors</td>
<td>7</td>
<td>1,465,627,770</td>
</tr>
<tr>
<td>Gain from disposal of assets</td>
<td></td>
<td>1,300,000</td>
</tr>
<tr>
<td>Bank interest</td>
<td></td>
<td>4,223,265</td>
</tr>
<tr>
<td>Foreign exchange gain</td>
<td></td>
<td>22,861,318</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td></td>
<td><strong>1,494,012,353</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Disbursement</th>
<th>Note</th>
<th>Year ended 31/12/2010 VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project expenses</td>
<td>8</td>
<td>681,713,962</td>
</tr>
<tr>
<td>Fund-raising expenses</td>
<td></td>
<td>1,344,214</td>
</tr>
<tr>
<td>General and administrative expenses</td>
<td></td>
<td>207,357,794</td>
</tr>
<tr>
<td><strong>Total Disbursement</strong></td>
<td></td>
<td><strong>890,415,970</strong></td>
</tr>
</tbody>
</table>

| Surplus of receipts over disbursement         |      | **603,596,383**          |
| Fund balance at the beginning of the year     |      | 211,157,445              |

| Fund balance at the end of the year           |      | **814,753,828**          |

Prepared by:

Tran Ngoc Tran
Chief Accountant
Ho Chi Minh City, 5 February 2013

Approved by:

Ngo Quynh Nhu
Director

The accompanying notes form an integral part of the Statements
LIN Center for Community Development

Notes to the financial statements

Year ended 31 December 2010

These notes form an integral part of, and should be read in conjunction with, the accompanying Balance sheet and Statement of Receipts and Disbursements.

1. Description of the Organisation

LIN Center for Community Development ("LIN") was established according to the Science and Technology Operation Registration Number A-840, issued by the Ministry of Science and Technology on 29 June 2009 and amended on 15 July 2010 and Decision No. 741/QD-LHH of the Vietnam Union of Science and Technology Associations dated 26 May 2009.

LIN offers a wide portfolio of services to donors, volunteers and not-for-profit organisations (NPOs) in Ho Chi Minh City and surrounding areas in an effort to make civic engagement more informed and effective.

The licensed activities of LIN include:
- Provide support services for capacity improvement of community development individuals and organisations through transferring technology, conference, training, communication and scientific and technological services;
- Perform research, investigation and evaluation of issues which impact to community development to support organisations operating for disadvantage group;
- Perform projects for community development, organisation development, mobilization capacity improvement in community; and
- Integrate, co-operate with organisations, individual both national and international to implement the LIN's missions.

LIN's activities fall under one of the following three core business lines:

1. Information and resource exchange - a knowledge and connection center for NPOs, Donors and Volunteers who are committed to building a strong community.
   - NPO needs assessments
   - Network building to inform, connect and inspire
   - Community grant scheme
   - Skilled volunteer matching
   - Research and information sharing

2. NPO consulting - a service for mission-driven organisations, designed to advance effectiveness and accelerate learning.
   - One-time consultations
   - Workshops and seminars for NPO staff
   - Project based engagements

3. Philanthropy advisory – a free service designed to help make giving easier and more effective.
   - Grantmaking advisory
   - CSR advisory
   - Grantee capacity building
   - Project monitoring and reporting
   - Grant management

To implement our work, LIN receives grants as well as donations in cash and in-kind. In 2010, LIN implemented a number of projects thanks to grants from the following organisations:
LIN Center for Community Development

Notes to the financial statements

Year ended 31 December 2010 (continued)

1. WINGS Global Fund for Community Foundations (Project "Start-up activities and institutional development of the LIN foundation");
2. Intel Products Vietnam Co., Ltd. (Project "Ho Chi Minh City Grantmakers Forum" and "Small Grant - ADOBE youth voices and media literacy for disadvantaged children");
3. GlobalGiving Foundation, Inc. (Project "Support charitable activities of the LIN");
4. Irish Aid (Project "Building capacity of local NPOs - networking, community grant in financial management and auditing, networking"); and
5. US Consulate General (Project "Organising Ho Chi Minh City Grantmakers Forum").

Moreover, LIN received financial support from the following organisations, individuals and/or activities:

- Companies
  - VinaCapital Foundation
  - Logical Moves Co., Ltd.
- International non-governmental organisations (INGO)
  - Pacific Links
  - CASS Business School, UK
  - UNDP Viet Nam
  - International Education Company
- Individuals
  - Landon Carnie
  - Jillian & David Bonnardeaux
  - Huynh Xuan Thao
  - Mags Gaynor
  - Pham Thanh Binh
  - Nguyen Tran Hoang Anh
  - Mai Thi Lan Huong
  - Nguyen Thi Thu Huong
  - Catherine Pham
  - Jennifer Nguyen & Empower Donor Club

In-kind contributions were received from the following organisations, individuals and/or activities:

- Companies
  - VinaCapital Foundation
  - Who Digital
  - Horizon Capital Advisers
  - Huynh Le Phan Co., Ltd.
  - Xu Corporation
  - Unavailable/L'UISINE
  - The Word HCM city
  - Exotissimo
  - Annam Gourmet
  - Megastar Media
  - VP Design
  - Pi-Channel
  - Vertical Response
  - The Word HCMC
- Individuals
  - Hoa Hoang
  - Ngo Quynh Nhu
  - Nguyen Thu Ha
  - Tran Ngoc Tran
  - Dana RH Doan
  - Catherine Walter & Laura Phan
2. Summary of significant accounting policies

Basis of preparation
The accompanying financial statements, which are expressed in Vietnam Dong ("VND"), are prepared on an accruals basis except for the recognition of fund received and fixed assets (refer to below notes).

Recognition of fund
Fund has been recognized when received rather than when earned.

Fixed assets
There is no capitalization of fixed assets. All purchases or disposal of fixed assets are recorded as receipts or disbursements in the period incurred. Memorandum listings are kept for control and management purposes.

Reporting currency and foreign currency transaction and translation
The accompanying financial statements are expressed in Vietnam Dong ("VND"). Funds received in USD are converted into VND using rate in effect at the time of the transaction. Monetary assets and liabilities denominated in currencies other than VND are converted into VND using inter-bank average exchange rate provided by the State Bank of Vietnam ruling at reporting date.

Foreign exchange differences are taken up in the Statement of Receipts and Disbursement.

3. Cash

Cash on hand
Cash at bank

As at 31/12/2010
VND
1,723,700
962,023,608

963,747,308

4. Receivables

Deductible VAT

As at 31/12/2010
VND
1,674,021
LIN Center for Community Development
Notes to the financial statements
Year ended 31 December 2010 (continued)

5. **Trade payables**

<table>
<thead>
<tr>
<th>Description</th>
<th>As at 31/12/2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office rental</td>
<td>3,500,000</td>
</tr>
</tbody>
</table>

6. **Other payables**

<table>
<thead>
<tr>
<th>Description</th>
<th>As at 31/12/2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payable to a donor of the LIN</td>
<td>142,694,501</td>
</tr>
<tr>
<td>Other payables</td>
<td>4,473,000</td>
</tr>
<tr>
<td></td>
<td>147,167,501</td>
</tr>
</tbody>
</table>
# Fund received from Donors

<table>
<thead>
<tr>
<th>Date of receipts</th>
<th>Original currency</th>
<th>Equivalent VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>USD</td>
<td>EURO</td>
<td>VND</td>
</tr>
</tbody>
</table>

## Funds to Projects

### Intel Products Vietnam Co., Ltd.
- 13 August 2010: 180,000,000
- 17 December 2010: 66,000,000

### GlobalGiving Foundation, Inc.
- 1 April 2010: 193 (EUR) - 3,618,972
- 4 June 2010: 3,000 (EUR) - 56,399,579
- 4 June 2010: 16,033 (EUR) - 301,420,968

### Irish Aid
- 23 November 2010: 5,000 (EUR) - 139,235,000
- 16 December 2010: 15,000 (EUR) - 407,715,000

### Vinacapital Foundation for Research on corporate philanthropy
- 23 March 2010: 81,231,955 (EUR) - 81,231,955

### CASS Business School, UK
- 2 August 2010: 21,503,820 (EUR)

### US Consulate General
- 5 May 2010: 1,723 (USD) - 32,878,656 (EUR)
- 4 June 2010: 1,723 (USD) - 32,878,656 (EUR)

### Pacific Links
- 9 April 2010: 9,700,000 (EUR)

### Logical Moves Co., Ltd.
- 1 April 2010: 1,908,000 (EUR)

### Jillian & David Bonnardeaux for NPO grants
- 1 June 2010: 57,014,200 (EUR)
- 8 September 2010: 5,500,000 (EUR)

### Landon Carnie
- 28 April 2010: 4,737,500 (EUR)
- 28 May 2010: 4,742,500 (EUR)
- 13 July 2010: 9,545,000 (EUR)
- 19 November 2010: 9,750,000 (EUR)

### Nguyen Tran Hoang Anh
- 11 February 2010: 10,000,000 (EUR)

### Catherine Pham
- 2 March 2010: 2,000,000 (EUR)

### Jennifer Nguyen & Empower Donor Club
- 2 April 2010: 5,200,000 (EUR)

### Mai Thi Lan Huong
- 30 March 2010: 300,000 (EUR)

### Nguyen Thi Thu Huong
- 31 March 2010: 300,000 (EUR)

### Pham Thanh Binh
- 22 June 2010: 300,000 (EUR)

### UNDP Viet Nam for LIN Volunteer Stories
- 1 October 2010: 6,000,000 (EUR)

### International Education Company
- 29 October 2010: 5,500,000 (EUR)

### Huynh Xuan Thao
- 15 November 2010: 1,000,000 (EUR)

### Mags Gaynor
- 17 December 2010: 19,485,600 (EUR)

### Others
- 22,641,020 (EUR)

---

1,465,627,770
8. Project expenses

Expenditures by donor fund and project for the year ended 31 December 2010 are as follows:

<table>
<thead>
<tr>
<th>Donor fund</th>
<th>Project</th>
<th>Year ended 31/12/2010</th>
<th>VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>WINGS Global Fund for Community Foundations</td>
<td>Project “Start-up activities and institutional development of the LIN foundation”</td>
<td>140,274,443</td>
<td></td>
</tr>
<tr>
<td>Intel Products Vietnam Co., Ltd.</td>
<td>Project “Ho Chi Minh City Grantmakers Forum”</td>
<td>180,000,000</td>
<td></td>
</tr>
<tr>
<td>GlobalGiving Foundation, Inc.</td>
<td>Project “Support charitable activities of the LIN”</td>
<td>361,439,519</td>
<td></td>
</tr>
</tbody>
</table>

**Total:** 681,713,962

Prepared by:

Tran Ngoc Tran
Chief Accountant

Approved by:

Ngo Quynh Nhu
Director

Ho Chi Minh City, 5 February 2013
1. Project “Start-up activities and institutional development of the LIN foundation”

Project site: Ho Chi Minh City
Project objective: To build the capacity of the LIN team by improving communication and training materials for LIN’s not-for-profit partners and Volunteers and to help stimulate LIN’s fundraising efforts.
Project donor: WINGS Global Fund for Community Foundations ("WGFCF")
Implementation agency: LIN
Project budget: USD18,000
Starting date: 1 January 2009
Closing date: 31 December 2010

2. Project “Ho Chi Minh City Grantmakers Forum” and "Small Grant - ADOBE youth voices and media literacy for disadvantaged children"

Project’s name: “Ho Chi Minh City Grantmakers Forum”
Project site: Ho Chi Minh City
Project objective: To develop and improve NPO staff skills at designing and delivering effective presentation
Project donor: Intel Products Vietnam Co., Ltd. ("Intel") (primary donor)
Implementation agency: LIN
Project budget: VND180,000,000
Starting date: 11 June 2010
Closing date: 31 December 2010

Project’s name: "Small Grant - ADOBE youth voices and media literacy for disadvantaged children"
Project site: Ho Chi Minh City
Project objective: Project’s objectives are to purchase and install computers that will enable the Smile Group team to provide vocational training to children who are affected by HIV/AIDS
Project donor: Intel Products Vietnam Co., Ltd. ("Intel")
Implementation agency: Smile Group
Project budget: VND66,000,000
Starting date: 29 November 2010
Closing date: 28 December 2011
3. Project “Support charitable activities of the LIN”

Project site: Ho Chi Minh City
Project objective: To build the capacity of Vietnamese NPOs, to promote skilled volunteerism and match skilled volunteers with local NPOs.
Project donor: GlobalGiving Foundation, Inc. (“GGF”)
Implementation agency: LIN
Project budget: USD19,033
Starting date: July 2010
Closing date: 31 December 2010

4. Project “Building capacity of local NPOs - networking, community grant in financial management and auditing, networking”

Project site: in and around Ho Chi Minh City
Project objective: Project’s objectives are as follows:
1. To support the work of the LIN in communication, education, and networking;
2. To support civil society organisation in and around Ho Chi Minh City to understand the value of an annual audit and to increase their application of international best practices for financial management.
Project donor: Irish Aid (“IA”)
Implementation agency: LIN
Project budget: EUR20,000
Starting date: November 2010
Closing date: May 2012 for the networking component and 2013 for the FM/Audit component of the project

5. Project “Organising Ho Chi Minh City Grantmakers Forum”

Project site: Ho Chi Minh City
Project objective: To organise Ho Chi Minh City Grantmakers Forum for improving the quality of life in the Ho Chi Minh community.
Project donor: US Consulate General (“USCG”)
Implementation agency: LIN
Project budget: USD2,154
Starting date: 1 May 2010
Closing date: 31 December 2011
LIN Center for Community Development
ANNEX II: Statements of Receipts, Disbursement and Fund balance (by project) for
the year ended 31 December 2010

Statement of Receipts, Disbursement and Fund balance
with respect to Project granted by WGFCF
for the year ended 31 December 2010

<table>
<thead>
<tr>
<th>Year ended</th>
<th>31/12/2010</th>
<th>VND</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund received</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td></td>
<td>56,049,443</td>
</tr>
<tr>
<td>Board training in Grantmaker and Foundations</td>
<td></td>
<td>30,225,000</td>
</tr>
<tr>
<td>Donation to Women Charity Association</td>
<td></td>
<td>27,000,000</td>
</tr>
<tr>
<td>Donation to Huynh Tan Phat Foundation</td>
<td></td>
<td>27,000,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>140,274,443</td>
</tr>
<tr>
<td><strong>Shortage of receipts over disbursements</strong></td>
<td>(140,274,443)</td>
<td></td>
</tr>
<tr>
<td>Fund balance, beginning of the year</td>
<td></td>
<td>140,274,443</td>
</tr>
<tr>
<td><strong>Fund balance, end of the year</strong></td>
<td></td>
<td>-</td>
</tr>
</tbody>
</table>
LIN Center for Community Development

ANNEX II: Statements of Receipts, Disbursement and Fund balance (by project) for the year ended 31 December 2010 (continued)

Statement of Receipts, Disbursement and Fund balance
with respect to Project granted by Intel
for the year ended 31 December 2010

<table>
<thead>
<tr>
<th></th>
<th>Year ended 31/12/2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>VND</td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
</tr>
<tr>
<td>Fund received</td>
<td>246,000,000</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>246,000,000</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
</tr>
<tr>
<td>Staff costs</td>
<td>31,465,185</td>
</tr>
<tr>
<td>Improvement costs for NPO staff skills</td>
<td>148,534,815</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Disbursements</strong></td>
<td>180,000,000</td>
</tr>
<tr>
<td><strong>Surplus of receipts over disbursements</strong></td>
<td>66,000,000</td>
</tr>
<tr>
<td>Fund balance, beginning of the year</td>
<td>-</td>
</tr>
<tr>
<td>Fund balance, end of the year</td>
<td>66,000,000</td>
</tr>
</tbody>
</table>
LIN Center for Community Development  
ANNEX II: Statements of Receipts, Disbursement and Fund balance (by project) for the year ended 31 December 2010 (continued)

Statement of Receipts, Disbursement and Fund balance  
with respect to the Project granted by GGF  
for the year ended 31 December 2010

<table>
<thead>
<tr>
<th>Year ended 31/12/2010 VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
</tr>
<tr>
<td>Fund received</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Disbursements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff costs</td>
</tr>
<tr>
<td>Grantmaker Forum expenses</td>
</tr>
<tr>
<td>Grant for volunteer stories Prize</td>
</tr>
<tr>
<td>Donate to Thien An Project</td>
</tr>
<tr>
<td>Donate to Woman’s Charity Association of Ong Lanh Bridge</td>
</tr>
<tr>
<td>Donate to Cau Han Project</td>
</tr>
<tr>
<td>Grant to Te Phan house for sponsorship</td>
</tr>
<tr>
<td>Donate to SiFE Project</td>
</tr>
<tr>
<td>Donate to Hope Cup Project</td>
</tr>
<tr>
<td>Translation fees</td>
</tr>
<tr>
<td>Other costs</td>
</tr>
</tbody>
</table>

| Surplus of receipts over disbursements | - |
| Fund balance, beginning of the year | - |
| Fund balance, end of the year        | - |
LIN Center for Community Development

ANNEX II: Statements of Receipts, Disbursement and Fund balance (by project) for the year ended 31 December 2010 (continued)

Statement of Receipts, Disbursement and Fund balance
with respect to the Project granted by IA
for the year ended 31 December 2010

<table>
<thead>
<tr>
<th>Year ended 31/12/2010</th>
<th>VND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td></td>
</tr>
<tr>
<td>Fund received</td>
<td>546,950,000</td>
</tr>
<tr>
<td></td>
<td>546,950,000</td>
</tr>
<tr>
<td>Disbursements</td>
<td>-</td>
</tr>
<tr>
<td>Surplus of receipts over disbursements</td>
<td>546,950,000</td>
</tr>
<tr>
<td>Fund balance, beginning of the year</td>
<td>-</td>
</tr>
<tr>
<td>Fund balance, end of the year</td>
<td>546,950,000</td>
</tr>
</tbody>
</table>