

Registered number: 06429421
Charity number: 1122750

**ARCHAEOLOGY AND DEVELOPMENT
FOUNDATION**

**UNAUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 DECEMBER 2015

**LUBBOCK FINE
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustee's Report	2 - 21
Independent Examiner's Report	22
Statement of Financial Activities	23
Balance Sheet	24
Notes to the Financial Statements	25 - 31

**ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEE AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2015**

Trustees	Vincent Chevance
Company registered number	06429421
Charity registered number	1122750
Registered office	25 Brooks Mews London W1K 4DZ
Company secretary	Jean-Baptise Chevance
Accountants	Lubbock Fine Chartered Accountants Paternoster House, 65 St Paul's Churchyard London EC4M 8AB

**ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015**

The Trustee, who is also a director for the purposes of company law, presents his report and the unaudited financial statements of the Charity for the period from 1 January 2015 to 31 December 2015.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEE

The Trustee who served the Charity during the period was as follows:

Vincent Chevance

STRUCTURE, GOVERNANCE AND MANAGEMENT

Archaeology and Development Foundation (ADF) is a company, incorporated on 16 November 2007, governed by its Memorandum and Articles of Association. It registered as a charity with the Charity Commission for England & Wales on 12 February 2008.

In 2015, ADF has started the process of registration as International NGO in Cambodia. First administrative procedures were undertaken with the Ministry of Foreign Affairs and International Cooperation of the Royal Government of Cambodia.

New Trustees are appointed by the members. The Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional trustee.

New Trustees are briefed on their legal obligation under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

In setting the objectives and planning the activity of the charity, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

OBJECTIVES AND ACTIVITIES

The objectives of the charitable company as set out in the governing document are:

- to preserve archaeology in the Angkor and Phnom Kulen region of Cambodia and to conserve the areas for the public benefit
- to provide research for the public benefit regarding the archaeology in Cambodia
- to advance the education for the benefit of the public of the archaeology in Cambodia and
- to relieve poverty in the Phnom Kulen region.

In setting the objectives and planning the activity of the charitable company, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

Archaeological research

After centralising their power on the Angkor site, the Khmer Empire created the largest political and religious centre ruling most of South East Asia from IXth to XVth century.

The Phnom Kulen, with its 30 brick temples, is considered one of the first official royal capitals of the Angkor region (end of VIIIth to beginning of IXth century), which gives it a great historical and sacred value. Located approximately 40km North East of Angkor, the Leeches mountain (Phnom Kulen) shows numerous archaeological remains which have been largely left unstudied.

The Archaeology and Development Foundation has been undertaking archaeological research in Phnom Kulen since 2008. One of the objectives is to understand the extent of this first capital as well as to define the various settlements during the period of time, from pre-angkorian period to the post-angkorian period. Working in close collaboration with the APSARA National Authority (National Authority in charge of Angkor region), the Ministry of Environment and other institutional partners, ADF is the main institution working on both development and archaeology in Phnom Kulen.

Historically, geographically and from a hydrologic point of view, Phnom Kulen is very closely linked with Angkor World heritage site. The Royal Government of Cambodia has registered Phnom Kulen on the indicative list of the world heritage site, and ADF is working closely with UNESCO and APSARA to move toward the recognition of this site and to meet the standards of a world heritage site. ADF is also collaborating with the Ministry of Environment, in charge of the Phnom Kulen National Park, for the management of the protected areas.

ADF is also disseminating the archaeological knowledge of the findings. Reports and conferences are regularly given and specific publications on archaeological research are also published in specialised review.

Conservation and protection of the sites

In the post war years (1990's) Cambodia suffered from endless looting. It is well known that archaeological site protection goes hand in hand with an increased local awareness that arises as a result of research and conservation programmes.

The ADF/Phnom Kulen programme is providing APSARA Authority a better knowledge of the archaeological value of the plateau, in order to extend its activities on the Phnom Kulen. ADF is also helping the Ministry of Environment by providing information relative to protected area, forest cover, and illegal activities (encroaching, illegal logging...).

The programme is also helping to define demining areas and specific archaeological protected areas. The regular cleaning of vegetation and the maintenance of the monuments can then occur. Curators and guards/workers have been appointed by APSARA in order to follow up this initiative. The Archaeology and Development Foundation is providing APSARA advice and expertise to improve the management of the sites in terms of conservation and tourism management. ADF has regularly asked APSARA to increase the human and technical resources, to fulfil these missions

For the last eight years, the Archaeology and Development Foundation is also sponsoring the activities from the APSARA Stone Conservation Unit (transports, salaries, materials) to restore the sandstone artefacts and bas-reliefs discovered during the excavations.

Training of Khmer specialists

One of the long-term outcomes of this project is the training of Cambodian specialists, in providing them with knowledge, expertise and know-how to preserve these sites.

This project provides an opportunity to train the young Khmer specialists on specific search processes. All stages of the archaeological research process, beginning at the preparation phases

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015

then field work phases (prospecting to diagnostic trenches or open area excavations, conservation of monuments, inventories) all the way through to annual and final report and publication, is done working closely with ADF and APSARA archaeologists. The project also provides young students graduated from the University of Fine Arts, faculty of archaeology, with their first fieldwork experience.

Economical and social impact on local populations

Cambodia has been devastated by civil wars which were fought from 1970 through to the 1990's; this period saw one of the largest genocides in the world which killed between 1.7 to 2 million people. Fighting, aerial bombardments and minefields had a significant impact on the lives of three generations.

Phnom Kulen region was the scene of violent fighting between Khmer Rouge and government troops; the consequences are still evident today. It was one of the last Khmer Rouge strongholds to surrender in 1996.

This project is providing jobs to seasonal workers and, consecutively, full time activity to guards and specialised workers. In providing the villagers with heritage and conservation knowledge it is helping to prevent further looting and is creating a safe archaeological zone by initiating a land mine removal programme and archaeological protected areas.

An important effort is also done towards the villagers from the Phnom Kulen region for food security/nutritional health, medical and health support, alternative livelihood generating incomes, as well as environmental education and protection.

These initiatives have an important impact on the social and economic development of Phnom Kulen and especially improve the level of education and health care of the inhabitants.

ACHIEVEMENTS AND PERFORMANCE

ARCHAEOLOGY: Field operations

The 2015 archaeological activities are a continuity of the programme launched in 2008 in collaboration with the APSARA National Authority. The 2015 activities can be summarized as follows.

Maintenance and conservation program:

Land Mine & UXO removal program

The annual demining program set up by ADF, in collaboration with CMAC and APSARA, allows the regular clearing, the maintenance and the caretaking of the archaeological sites in Phnom Kulen. In many cases, it also allows a better knowledge of the sites.

This concern lands on archaeological sites (for maintenance by APSARA team & excavation by ADF), and also and often, areas in the villages, all benefitting the local population of Phnom Kulen.

As stated in the MoU between ADF and the APSARA National Authority, and as implemented every year since 2008, the ADF team is selecting the sites, after approval by APSARA, and is coordinating the demining operation with the 2 CMAC teams. In 2014 and according to new regulations, ADF could not benefit from the CMAC team usually allocated to the program for the previous 6 years. In 2014, ADF had to fund the demining operation implemented by the Royal Cambodian Army (Infantry Engineering Military, Phnom Penh).

As no archaeological campaigns were organised for 2015, ADF has not required any demining team. However, the difficulty of not being able to collaborate with the CMAC team is a major issue that is affecting our program, as well as other team in the Angkor region. These operations really contribute to make the vicinity of populated areas much safer; some of these areas were heavily contaminated as they were on the frontline during the war.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015

The 2014 demining campaign highlighted that the base-line survey, centralizing all the data concerning the potential dangerous areas (as well as the demined areas) was not up-to-date, accurate and, in some cases, wrong. This was reported to the relevant authorities (CMAA: Cambodian Mine Action and Victim Assistance Authority, APSARA, MoE).

Consecutively, in 2015, ADF has updated the maps with the mine data of the plateau (February 2015), combining all the data, participated to a meeting in Phnom Penh (18th of March) and has organised a field visit for the CMAA (8th of July).

Since the beginning of our program in 2008, 36 hectares have been cleared of mines and UXO by CMAC and the army, thanks to our coordination.

Assistance to the APSARA National Authority for the heritage management in Phnom Kulen

ADF is continuing its assistance to APSARA for the conservation and the maintenance of all the archaeological sites in Phnom Kulen. Human and material resources were still very limited (3 archaeologists and 10 workers in November 2014) for more than 40 archaeological sites to maintain regularly.

ADF maintains a regular coordination with the APSARA deputy director, heads of departments, archaeologists and workers in charge of Phnom Kulen, and provides assistance and advices for a better heritage management of the archaeological sites.

The previous demining operations (2008-2013), coordinated by ADF and APSARA and implemented by CMAC also allow the APSARA National Authority team to access these archaeological sites for regular maintenance and guarding.

More than 800 hectares of Archaeological Protected Areas, set up by ADF and APSARA, also require guards to insure their protection. Finally, a regular survey must be done on monuments to prevent structures to collapse and to ensure their regular maintenance. Their risk map was done by ADF in 2011 and delivered to APSARA at that time.

Others archaeological sites require permanent guards, as they are very visited (1000 linga, Prasat Krol Romeas and Preah Ang Thom pagoda) and not managed properly. ADF surveyors have completed the topographical survey of the 1000 linga site and Kbal Spean (covering known and unknown bas-reliefs, the settlement system of the ancient carving and ancient inscriptions) giving a complete and precise map of the sculptures carved in the riverbed and the surroundings archaeological sites. These data will allow ADF to design and install information signboards, which will be finalized in 2016 or 2017. This will constitute for APSARA a better tool to manage this very frequented area and will enhance the knowledge of these sites.

After regular meetings with the relevant department of APSARA (Department of the Monuments outside the Angkor Park) and the APSARA deputy director, the Royal Government of Cambodia decided to allocate more workers and guards for these sites. In July 2015, the APSARA team was upgraded to a total of 47 persons, recruited and placed under the responsibility of 3 archaeologists.

In 2012, the population of 3 villages (Anlong Thom, Thma Chruogn and Sangke Lak) have asked ADF to restore one of the angkorian dikes in Phnom Kulen, Thnal Dac. The original spillway was filled during the Khmer Rouge period in Phnom Kulen (early 1970's) in order to prevent water to flow down to Siem Reap town. Consequently, the dike was broken in the 1980's by the extra pressure of water and the reservoir is permanently leaking since.

ADF having no expertise in water engineering or restoration of such a site, and this site being under the responsibility and jurisdiction of APSARA, ADF has informed APSARA of the population's project and has played the role of facilitator, between the communities and the national authority (Department of Water Management). ADF has provided a report indicating where the original spillway was, according to the elderly people from Anlong Thom village, and how the actual water system of the village was organised. ADF has also provided 2 detailed maps, showing the archaeological features

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

revealed by the Lidar in the vicinity of the 2 dikes, indicating where the sediment could be dig to refill the breach.

In order to better preserve the sandstone artefacts fragments inside the towers of Prasat Damrei Krap and Prasat Thma Dap. ADF team placed them in the centre of the tower after ADF excavated these temples, respectively in 2008 and 2009 for Prasat Thma Dap and 2010 for Prasat Damrei Krap. Bats excrements and rainwater were damaging these fragments of architectural decoration (columns, pedestal, lintel...). ADF has requested APSARA the authorisation to remove them along the inner wall of each sanctuary. This task was undertaken in collaboration with the APSARA team in charge of the Kulen monuments, in November 2015.

ADF, in collaboration with APSARA, has continued the inventory of the sandstone artefacts on the Phnom Kulen archaeological sites. In 2015, the inventory was completed in Prasat Chup, Prasat Rup Arak, Prasat Balang, Prasat Don meas, Prasat O Paong, Prasat Krol Romeas, Prasat Pram, KL0011, KL0013, KL0025, KL0026, KL0027, KL0028, KL0030, KL0078, KL0095, KL0118, KL0218, KL0340, Poeung near Prasat Rup Arak, Sema Don meas, Sema Peam Kre and Anlong Thom pagoda. ADF has systematically used the APSARA form for the recording of the objects and the team has standardised the previous inventories (2010, 2011), so the final report will only present this form for each artefact. The report is due for 2016.

Finally, ADF organised and funded a visit to the Preah Norodom Sihanouk museum, managed by APSARA in Siem Reap, for 39 persons from Phnom Kulen villages, mostly workers employed regularly for excavations (15th of September 2015). The objective was to show them the artefacts they have found in the storeroom, building awareness for this population about Khmer Heritage.

Restoration of sandstone and metallic artefacts

ADF has continued the collaboration with the Stone Conservation Unit (SCU) from the APSARA National Authority in 2015. No restorations were undertaken but the SCU team has verified and monitored *in situ* the previous restorations, carried out in collaboration with ADF between 2009 and 2014, at different sites in Phnom Kulen.

Due to administrative constraints, 2 small fragments of the lintel & 1 fragment of one column (from Prasat Neak Ta 2011 excavations, brought back to Preah Norodom Sihanouk Museum in Siem Reap) could not be fix with the main pieces as well as smaller fragments (presently at ADF office).

ADF sent to the Metal Conservation Laboratory of the National Museum of Cambodia in Phnom Penh 5 objects (4 nails and 1 hook), discovered during the 2014 excavation (from KL0138 site), to be restored. One object discovered in 2013 by the CMAC team during the demining of the anonymous temple (KL0340) was also treated.

No restorations of ceramic artefacts were undertaken in 2015.

Archaeological protected areas (APA) or buffer zones

This activity was finalised in January 2015, within the framework of the Ambassador's Fund for Cultural Preservation (US-AFCP, "Mapping, documentation and preservation of newly discovered Angkorian sites on Kulen Mountain"), granted to ADF in July 2013 by the Department of State, and started in October 2013. The project was terminated in January 2015, after a non-cost extension.

The main objective of the project was to protect the immediate environment of the archaeological sites in Phnom Kulen. The identification of archaeological sites thanks to the LiDAR data was also one of the outcomes as well as to built awareness towards the population and the local authorities on their cultural heritage and the natural environment.

Numerous meetings with these parties were organised and ADF installed 19 signboards with maps and explanations to inform about the 5 archaeological protected areas. The signboards have been designed by ADF team, printed and transported to the targeted areas (boundaries of the

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

archaeological protected areas on the main tracks) and in the targeted villages (Phum Khlah Khmum, Phum Anlong Thom and Phum Thmey).

Based on the information collected on each site surveyed and with the GIS system, an updated map of the known and newly discovered archaeological sites is now available. The inventory system is geo-referenced in a geo database.

At the end of the project, 207 sites and/or archaeological features have been visited and checked on the field to assess their cultural important and vulnerability (see below). At the completion of the project, almost 800 hectares, separated in 5 different areas, have been protected and demarcated with cement post, installed every 60 meters. The different zones are Rong Chen (398 hectares), Thma Dap (148 hectares), Khlah Khmum (94 hectares), Srah Damrei (107 hectares), NeakTa (52 hectares). They are protecting dozens of archaeological sites from destructives agricultural practices. In some case, these zones are juxtaposed to the CPA (Community Protected Areas, under the responsibility of the Ministry of Environment) and create large protected areas.

ADF team has also done surveys in the 5 defined zones to indentify each farm and farmer. 140 of them were indentified. The data (name of the owner, type of plantation and age of plantation) have been integrated in ADF geo-database to facilitate the monitoring of these zones. The APSARA workers, in collaboration with ADF team, implement a regular maintenance. The report for this project was finalised in January 2015.

The main progress in 2015 for these APA is their official recognition by the APSARA National Authority, the Ministry of Environment and the provincial authorities of Siem Reap (May and June 2015). These zones still need a jurisdictional framework and a clear definition of the responsible authority: the APSARA National Authority or/and the Ministry of Environment, in charge of the Phnom Kulen National Park.

ADF, APSARA, the Ministry of Environment and the local authorities have organised a tree-planting day inside the Archaeological Protected Area of Prasat Neak Ta, on the 24th July 2015. Thanks to the ADF survey, 11 cashew nut farms inside the APA were replanted, in collaboration with the farmer. A total of 5000 trees were planted.

ADF, within its Development Component, continued in 2015 to offer alternative livelihood incomes (vegetables and mushroom farming, and mostly fish and chicken rising) to the villagers affected by the Archaeological Protected Areas.

Archaeological research, diffusion/communication and training:

LIDAR (Light Detection and Ranging)

The work related to the discovery with the Lidar technology in 2012 of the ancient urban system from the ancient capital in Kulen has continued during the year 2015.

In 2012, the Archaeology & Development Foundation was able to join the KALC (Khmer Archaeology Lidar Consortium), thanks to additional funding from one of our main donors, the Mohamed S. Farsi Foundation. 30 square km were selected and acquired over the central-south part of the plateau, in April 2012. This zone corresponds to the concentration of most of the archaeological sites known from previous ADF research (temples, mountain-temple, royal palace, dikes-dams...).

The data has been delivered to ADF in July 2012 and processed afterwards. The results were extremely interesting and revealed numerous unknown archaeological features and structures. In some case extending outside the area covered by the Lidar, these features show a very important urban system, strictly orientated, and corresponding very probably to the ancient city of *Mahendraparvata*, known from the numerous temples on the plateau and founded by Jayavarman II (late VIIIth-early IXth century), and by ancient inscriptions. They link the religious sites together and reveal a massive urban organisation, from major axis, secondary ones, plots, ponds, canals, mounds.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

These results give a complete new vision of this ancient Khmer capital.

The Ambassador's Fund for Cultural Preservation (US-AFCP, granted in July 2013 and started in October 2013, see above) has also allowed ADF to survey the sites and to establish a detailed archaeological map of Phnom Kulen, combining all the data in a geo-database.

The ADF team has been continuing the ground verifications during the year 2014, and 207 archaeological features were verified. At the end of 2015, this figure was brought to 340 features. The field survey is a long and difficult task in an environment like Phnom Kulen (dense vegetation, difficult access, heavy rain in rainy season). To facilitate them, the Lidar area was divided in different areas, covering a maximum of different features.

Consecutively, the archaeological map of Phnom Kulen has been updated, classifying each verified archaeological feature in the establish typology, which comprises 14 types: main ancient axis ("highways"), secondary axis, pond, plot, platform, temple, mound fields, quarry, pond, agriculture, channel, bridge, dike and topographical anomaly to check.

The ADF cartographer/GIS specialist has combined numerous archaeological data from previous and recent surveys. They are now all systematically centralized into the geo-database.

Thank to the waveform processed LiDAR data; the accurate shapes of features, especially the platforms of the temples on Kulen Mountain have been drawn, making the final archaeological map aesthetically pleasing and truly representative of those features. Additionally, the shapes of many ancient dykes clearly visible with the LiDAR data were also drawn.

In 2015, a complementary LiDAR campaign was undertaken on the entire range of the Phnom Kulen National Park by one of our partner, the EFEO (Ecole Française d'Extrême-Orient), within the framework of the CALI project (www.angkorlidar.org), in collaboration with ministry of Culture of the Royal Government of Cambodia and the APSARA National Authority, granted by the European Research Council.

This second project is also focusing on other ancient capitals and temples in Cambodia (Banteay Chmaar, Preah Khan of Kompong Svay, Sambor Prei Kuk, Longvek/Oudong).

ADF has facilitated the acquisition of the Kulen area by coordinating with the local authorities to stop villagers from burning vegetation. Clouds of smoke would have affected the data acquisition.

The main objective of this second acquisition of more than 900 square Km was to define the exact extension of the ancient capital in Phnom Kulen. The ancient road network and the presence of temples further on the plateau indicate that the urban network extends far beyond the 2012 LiDAR coverage and that many sites remain undiscovered as of today. The other objectives were also to discover archaeological sites, among them the quarries used to build the Angkor temples, and to detect ancient features on the western range of Phnom Kulen (west of Kbal Spean).

The acquisition was done in April 2015 and the EFEO/CALI team shared the results in September 2015. A repartition of the Kulen block was defined between the CALI and the ADF teams for the digitization of the archaeological features. It was decided that the ADF cartographer/GIS specialist would digitize the features located on the top of Kulen plateau, corresponding for most of them to the ancient city of *Mahendraparvata*.

Shortly after the results were shared with ADF, our archaeological team started the first ground verification, completing the archaeological inventory of the Phnom Kulen area. As previously, these field data were inserted into our geo-database. The ground verifications were still ongoing at the end of December 2015.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

Archaeological excavations and topographical survey in 2015

ADF archaeological team is still focusing its research on the archaeological features revealed by the LiDAR and consequently to the remains of the capital from the early IXth century. The features have been identified during numerous surveys on the fields and registered in the geo-database (cf. the two chapter above).

Unlike as in 2013 and 2014, ADF team has not undertaken excavations on the features revealed by the LiDAR. A very important work of digitization, ground verification and inventory of the archaeological features was necessary with the 2015 LiDAR data. Additionally, data from previous excavations were still under treatment, as well as the publication of various articles (see below).

However, the ADF surveyor has joined the team for one month, as numerous topographical data were still to be treated. During one month, the surveyor team organised and classified the maps produced since 2008 and set up an inventory system, finalised the maps and the signboards for Kbal Spean and the 1000 linga site (without the text), finalised the details drawings and the general maps for the mountain-temple Rong Chen and the Royal Palace site (Banteay), for the upcoming publications. Finally, the team started to work on the process to transfer these data to the ADF's GIS system.

Data analyze, diffusion and communication:

The field data (ceramics, roof tiles and drawings from the fields) from the previous excavations campaign were treated. The ceramics collected during the 2014 archaeological campaigns were drawn and photographed in 2014. Due to their small amount, it was decided to postpone their recording in the ceramic database for 2016. This database allows counting and analysing shapes and types of ceramic found since the beginning of our program in Phnom Kulen. It is built on the same model as 4 other archaeological missions in Angkor (Yashodaracrama, EFEO, dir. D. Soutif and J. Estève), MAFKATA, EFEO, (dir. C. Pottier), Cerangkor (dir. A. Desbat, CNRS) and the Siem Reap airport excavation program (INRAP/APSARA/Vinci, dir. P.Bâty). Numerous stoneware roof tiles were found in the platform KL0138, excavated in 2014. The preliminary inventory was started in 2015, under the supervision of Ms. Myonduk Choi, PhD student in France (University Lyon II). It will be continued and integrated in a more general study in 2016.

A series of 6 unknown inscriptions were stamped in Kbal Spean and shared with the "Corpus des Inscriptions Khmères" (CIK).

ADF program manager has published in 2015 two important articles, summarizing research about rupestrian sites and inscriptions in Phnom Kulen.

-« Inscriptions du Phnom Kulen: corpus existant et inscriptions inédites, une mise en contexte », BEFEO 100, 2014, p 201-230.

-« Pœng Tbal et Pœng Eisei, ermitages angkoriens méconnus du Phnom Kulen », Aséanie 32, décembre 2013, p. 11-76.

ADF has participated to several conferences in 2015:

-ADF Program Manager was one of the co-organiser of a panel at the 15th European Association of South-East Asian Archaeologists Conference in Nanterre University/Paris (6-10th July 2015), which title was "Angkor beyond temples, a countercurrent archaeology". He was also presenting a subject: "Axis, plots and sites: an unknown urban network in Phnom Kulen".

-As every year, ADF presented its activity report at the technical session of the ICC (International Coordinating Committee for the Safeguarding and Development of the historic Site of Angkor), in June 2015. As requested, ADF also provided to the ICC secretary a report on its activities for the plenary session in December 2015.

- APSARA Headquarter, Siem Reap, 12th of June 2015: "Archaeology and Development Foundation, Assessment and perspectives 2014-2015"; translated in Khmer.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

In March 2015, ADF archaeological team has welcomed 2 journalists from the Smithsonian Institute Magazine, for an exclusive article to be released in 2016.
ADF has also participated to a short documentary produced by the Cambodian agency Blue Media in May 2015 and broadcasted shortly after.

ADF has launched in Paris, at the Guimet Asian Art Museum on the 10th of September 2015 the documentary, "Aux sources d'Angkor" co-produced by ADF and Gedeon. It was broadcasted later in October 2015 on France 5 channel.

Since September 2014, ADF regularly update its Facebook page with news and pictures: (www.facebook.com/adfkulen).

Training of the Cambodian archaeologists

In 2015, the training program of graduated students from the Royal University of Fine Arts (faculty of Archaeology) was continued. One archaeologist was hired for one month (November) to complete and combine the inventories of the sandstone artefacts in the Phnom Kulen archaeological sites. Others archaeologists from APSARA were involved in all our archaeological activities (surveys, management of the sites, buffer zone protection, demarcation and management). One ADF archaeologist was hired on a permanent basis to assist the archaeological team in all these task as well as supervising the sandstone archaeological inventory).

Collaboration with the Ministry of Environment

The Ministry of Environment of the Royal Government of Cambodia manages the Phnom Kulen National Park. Following ADF numerous presentations at the ICC about Phnom Kulen environmental issues and solutions, the ministry has been more involved in the management of the Park. Since 2015, ADF has decided to work more closely with the ministry, in collaboration with the APSARA National Authority.

Several events marked this collaboration during the year 2015:

- A meeting with His Excellency Say Samal, Minister of Environment, on the 26th January 2015 in Phnom Penh.
- A visit of the Minister, its close team and the rangers from the park, in Phnom Kulen, on the 3rd of March 2015. This visit was organized by ADF.
- A presentation in a Phnom Penh Seminar: "Conservation of Cultural Heritage In the Phnom Kulen National Park: threats, Propositions and Future plans", Phnom Penh, 2nd of April 2015

ADF team has also been associated in the Kulen Masterplan draft. The minister initiated this document, in order to face the issues of the National Park. Regular discussions and exchanges were shared to finalise this document.

ADF has also started a close collaboration with the School of Fields Studies (SFS), a US NGO. SFS has undertaken research within Phnom Kulen National Park under two research themes; Natural Resource Governance, Management and Livelihoods and Environment Interface. Research may encompass a range of topics including perceptions and management of protected areas, collection and usage patterns in protected areas, community environmental programs, traditional knowledge, migration and village history and community interactions with the forest.

In November 2015 SFS has undertaken research projects that has involved 10 days of data collection followed by data analysis, and the production of final reports, shared with ADF. One research project has undertaken a governance assessment of Phnom Kulen National Park, aiming to analyze the knowledge, awareness and perceptions of various stakeholders (community members, village leaders, MoE, APSARA, commune and district authorities, heritage police, commune police, resident monastic communities, and private interests) towards community and archaeological protected area categories and current management of these areas. A second project has begin to amass data on the

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

environmental and social history of two of the plateau villages, Anlong Thom and Phum Thmei. Topics will include settlement histories, changes in farming methods and land use, and natural resource use, including the use of traditional medicine.

The results of the studies will be completed in 2016.

DEVELOPMENT: Field operations

The Archaeology & Development Foundation has, since its conception, closely linked the two axes of its action on the field. The population of Phnom Kulen -the beneficiaries of the development activities- have suffered from a dark chapter in Cambodia history and civil war. The side effects are still very tangible today: lack of trust, lack of public infrastructures, healthcare, food, nutrition and sanitation, lack of education and awareness, low resources from the government. For a significant percentage of this population, peace and stability is enough and they don't see the need for further change and development. Breaking the poverty cycle in any context is challenging. For this population located on a remote plateau with a difficult access, it is even more problematic.

ADF has set up several components under the development program: Income Generation/Alternative Livelihood, Nutritional Health & Hygiene, Emergency Relief/Water and Sanitation Program, Enhanced Educational Support/Environmental Education Program, and the Environmental Support. They are all tailored-made to the Kulen problematic.

Income generation activities

Overview:

The objective is to enhance and develop alternative income generation concepts and activities, with the purpose of encouraging the Phnom Kulen population to move away from their current unsustainable and destructive practices (mono-culture of cashew nuts and slash-and-burn) to sustainable and environmentally friendly income generation activities.

As behaviour change is a process, this component has to aim towards positive examples and repetition. It is therefore the most challenging component of ADF within the development component. During the year 2015, the ADF team in charge of this component has continued to bring the technical support and material to the villagers willing to develop alternatives activities.

ADF continued to implement the **oyster mushroom growing project** to train the local people about mushroom production so that it will become an additional alternative income generation for them.

As in 2014, ADF continued in 2015 its support to **the two model families** from two villages (Thmey and Sangke Lak), participating with the project, with a good success in their mushroom production. A few problems were faced: the lack of anticipation (from ADF and from the producers) to avoid an interruption in the production, between 2 cycles, and the outsourcing and the delivery of sawdust to the beneficiaries, to insure the continuity of the production.

In the aim of phasing-out the assistance to the farmers and turning them into sustainable micro-enterprise, ADF continue to encourage them to reinvest their benefits into materials. Ms Baan has for example given back 70US\$ (280.000 riels) to ADF, on the 14th of August 2015. About 500US\$ are required to implement a proper cycle of mushroom production.

Since September 2014, ADF is monitoring precisely the results to control the production and the benefits. Within the 8 months of mushroom production recorded in 2015, M. Sambo sold 357.5 Kg and earned 410 US\$ (1.634.500 riels), mostly in the town of Svay Leu where he walks every day (343 Kg), and less locally in his own village. Ms. Baan sold 611 Kg corresponding to 680 US\$ (2.715.200 riels), exclusively in Preah Ang Thom village and restaurants for tourists.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

These 2 families are enthusiastic about the mushroom production. The main reason is that they have abandoned the slash and burn practice and cashew nut plantations, and can only count on this source of income. However, it is hard to persuade the others families to start this activity, since they mostly make income with the illegal cultivation of cashew nut.

The **mushroom training center**, built in 2014 thanks to our donors (Frangipani Spa, Terre Cambodge and associated travel agencies, and to an additional important donation from Almayuda Fundación (Spain), is an important step taken by the IG team. It is acting as training center for the mushroom production but also as a hub for the other potential products from isolated villages/producers. It is located in the very frequented village of Preah Ang Thom (next to the visited sites of 1000 linga, the waterfall and the pagoda).

After the construction of 4 buildings in 2014 (boiling kitchen, storeroom, showroom, main building and the water system), two other infrastructures were built in 2015: the toilet and two metallic roofs over the mixing cement slab and the stocking area for the sawdust. An additional brick wall was built around the main building to avoid the erosion of the platform below the main building, during the heavy rains. ADF team had designed and installed a signboard along the road, in front of the showroom.

After the insect problem faced in October 2014, the packing up of the mushroom bags has started again in January 2015. The production was quite successful at the beginning with a production of mushroom during 5 months, from February to June (560 Kg, for an equivalent of 606 US\$ or 2.424.000 riels).

Most of the production (411 kg) was sold in Preah Ang Thom, to local villagers. The rest was sold at Banteay Srey market or in Anlong Thom. Mushrooms were sometimes bought by ADF for the food's staff or by the Terre Cambodge travel company, for the meals of the visitors, staying in the home stay. However, the production has faced a new interruption in July and was stopped and restarted in August. The main reason is because the IG team did not anticipate the life span of the mushrooms bags. Worms but also the lack of overlapping between the preparation phase and the previous production phase were an issue. Both cause interruptions in the production and have reduced the income of the beneficiaries.

As before, all benefits are still systematically collected, accounted and reinvest in the centre.

The results from the **showroom** are still not satisfying: the shop is not selling enough the exposed products (traditional baskets and tea pots) and the shop is presenting only a few products from the villagers.

After internal meeting, different causes have been identified: the marketing need to be done to inform tour operator, the products need to be adapted (traditional baskets are too big for example) and ordered in a larger quantity, to be selling in the shop, others products should be outsourced and displayed: brooms, mats, roof leave, fruits (coconut, lemon, orange, *khoy*, longane, pineapple, jackfruit, banana, taro...) and the shop seller is not trained sufficiently.

Finally, **ADF IG-Officer** has decided to quit ADF team, due to personal reasons. This has slow down the following up of the activity, and problems stated above were not fixed. It has also created an extra amount of work for the IG-Assistant, partially compensated by the help of ADF's Logistic and Liaison Manager.

The recruitment of the new Income Generation Officer was done in October and November 2015 (announcement, deadline for the application, interviews). He was recruited in December 2015, with a 3-month probation period. His main task is to re-orient the IG component towards better results for each producer (vegetables, mushroom, chicken) and decide if ADF continues to support fish raising (see below). He will also have to check if ADF can outsource other products in the villages, to sell at the Hub and to develop the marketing of the centre. He has been selected according to his

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

experience in NGO in this field, as well as his academic skills in rural development and agronomy.

The families in Thmor Chruogn village have continued to participate in the **fish raising** activity in 2015. Two families have three ponds for raising fish. ADF have supported them at the inception by providing both technical and financial assistance. ADF gave them the baby fish and the material, and they are responsible for feeding them. They are sold locally in the village.

Several species of fish, including Catfish, Common Carb, *Hypsibarbus Pierrei*, and Red Fish have been selected for their fast growing and the local preference.

In 2014, the production was limited and various causes were identified: since fish raising is the secondary occupation for them, fish do not grow as expected. The two families have farms and spend more time maintaining them than feeding the fish and maintaining the ponds. Changing local behaviors is again the main problem. Heavy rain flooded the pond, and fish flow out of the ponds. The ponds were too small (3x4m and 1,5m deep) to produce more fishes. They cannot be dug deeper, as the bedrock was reached. Some fishponds were contaminated by the soap used by the neighbor when washing clothes.

The monitoring system implemented in 2015 allows seeing that one family has emptied its pond in May 2015, selling 7.3 kg for 87.600 riels (22 US\$); the 11.5 Kg of small fishes caught were put back into the pond. The second family has stopped raising fishes.

The results are of this activity, are not good and ADF is considering reviewing this activity in 2016.

Since 2013 ADF is supporting 5 families **raising chicken** in Thmor Chruogn village. ADF has helped 7 others beneficiaries in 2014 (4 in Ta Peng village, 2 in Sangke Lak village and 1 in Thmey village). In 2015, the ADF IG team as expended this activity in Anlong Thom village (5 families) and Ta Peng (1 family). This is mostly due to the fact that the Archaeological Protected Area (APA) of Neak Ta, next to Anlong Thom is affecting the villagers' farms (see above). After the survey done to identify them, some farms have been re-forested and farmers have been proposed alternative sources of income, such as chicken.

The total number of beneficiaries was up to 18 families, having originally received 216 chickens, at the end of September 2015.

ADF team provides the materials that are not available in Phnom Kulen including nails, net, and hens and roosters. Each family is given a maximum of 10 hens and 2 roosters. It is required that the families must build the cage for chicken of approximately 11 by 11 meters, inside of which is another cage of 3 by 3 meter for the chicken to sleep and hatch. They must find the wood sticks for the construction of the cages themselves, material easily found around their houses.

ADF also give them technical training on how to look after the chicken, how to produce chicken food, and how to make natural medicine for chickens.

The monitoring system implemented in 2015 allows controlling results and identifying problems. However, it is more difficult to control regularly the number of chicken, because the majority of the beneficiaries are illiterate and cannot monitor regularly the number of chicken in the cage.

There are also some problems relating to the chicken raising. The main problem is that some of the chickens are stolen when those families are going to the field for other activities. Due to this fact, some families do not put the chicken in the cage when they go to the field, as they believe doing so make it easier for the thieves to catch the chicken. The chickens, especially the baby ones, are eaten by some domestic animals when they are outside of the cage. ADF still encourage them to keep putting the chicken in the cage at all times, and we also report the stealing of the chicken to the local authorities.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015

ADF continue to supports the 2 families on **vegetable growing** by providing them vegetable seeds, technical training, and facilitate the marketing related areas. The vegetables are sold to the villagers and also to the tours developed by Terre Cambodge in Anlong Thom village, when visitors are benefiting from the home stays. We have also given them small loan to buy necessary equipment for vegetable planting (ex: a water pump for the farmer in Thma Chruogn village).

From January to September 2015, M. Ting (from Thmor Chruogn village) and M.Tao (from Ta Peng village) have respectively produced 692.2 Kg of vegetable, earning 337.5 US\$ (1.350.350 riels) and 371.5 Kg, earning 272.6 US\$ (1.090.500 riels). The difference in the proportion is due to the fact that the two farmers do not produce the same vegetables. The monitoring tools used in 2015 allow us to combine these informations.

There was an interruption in the production due to the draught of the land at M. Ting's farm (May to July). Even though ADF has helped him to buy a water pump, the late arrival of the rain, and more generally the deforestation, has dried the small river where this farmer was usually pumping. Production started again in August 2015.

With a small difference in the calendar, M. Tao's farm in Ta Peng village was not able to produce any vegetables from June to August. The main reason is that the seeds were getting rotten, and nothing would grow. The beneficiary was also less taking care of his farm, as he was busy with his rice and cashew nut farms. The production started again in September 2015.

There are other five families who get ADF supports on vegetable growing. However, these families are not planting vegetables all year round, as do the two model families. They are only given seeds from time to time, on demand, and therefore are not monitored.

ADF IG team plan to encourage the **traditional basket producers** from various villages to produce and is helping to sell their products. ADF will ensure transportation and selling and will give the income back to the producers.

After the survey phase in 2014, the project was not conducted due to the lack of human resources. It will start again late 2015, early 2016, and the products will be outsource and pre-bought for the producers, to be sold at the Hub in Preah Ang Thom village.

Development of eco-tourism and presentations to visitors

In order to create another source of income, ADF has previously helped Terre Cambodge travel agency to select families who are willing to develop home stays in Anlong Thom villages. Terre Cambodge has built toilet for the beneficiaries are they received cooking and hygiene training. The tour organiser can also buy the products farmed by the villagers (vegetable and mushrooms for example). ADF has also advised Terre Cambodge to select motivated villagers to join the group of visitors, as a local guide. Having westerners' visitors in their households, or being a local guide, also provide an opportunity for a unique cultural exchange, for both visitors and villagers.

In 2015, ADF has continued to receive the financial support from Terre Cambodge travel agency, and other associated tour operator such as Chamäleon Stiftung, to sustain our development activities on the mountain, ADF. As the donation from Almayauda Fundacion, all these donations are fully allocated to the Income Generation Component.

In return, ADF provides presentations to the visitors from these tour operators about the ADF activities, insisting more often on the Income Generation activities. They are also associated to the activities if they stay for more than one night in Phnom Kulen. Visitors are encouraged to give private donations in cash to ADF and from January to December 2015, a total of 709,03 US\$ was collected this way, and also dedicated to the IG budget.

The **rice bank**, set up in 2013 in Thma Tchruogn village was continued with success. The objective of this pilot project is to alleviate food insecurity amongst the target population. The concept is similar to

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015

a bank: beneficiaries can borrow rice when they have a shortage of supplies and have to give it back with a low interest. The storage building for the rice was built in May 2013 in Thmor Chruogn village, benefiting to all participating members. Since 2015, and according to the will of the rice bank committee, the rate is of 18%.

The beneficiaries are divided into 8 groups of household members, an equivalent to 38 families who are able to borrow. In 2015, 23 families borrowed. In 2014, 34 families were composing the group and 11 borrowed. The rice bank committee consists of 4 permanent members who have been active in project to organize in-house activities ranging from administration to the maintenance of the rice bank. They are also responsible for lending to and collecting rice from the household members and act under the supervision of ADF IG team.

The project has been running for more than 2 year now. The rice accumulated by the end of 2014 was 3766 Kg. At the beginning of 2015, this amount was added up with additional rice to reach 5,600 Kg. In addition to the 5,6 t., 1008 Kg should be given to the bank by the beneficiaries ("rice interest"), at the end of 2015. The rice bank will then totalize 6608 Kg, minus 218 Kg to pay the rice bank committee.

Nutritional Health & Hygiene

The objective of this component is to improve nutritional health and wellbeing of the women and children, between two and five years old, in order to decrease child morbidity and mortality rates.

The original "Strive and Survive" project (SAS), supported by AUSAID, was initiated in March 2011 and continued until 2013 in 5 of the poorest villages in Khnang Phnom commune, on the Phnom Kulen plateau: Thma Chruogn, Sangkae Lak, Khlah Khmum, Popel and Phum Thmey. As all the credits were not spent in May 2013, a no cost extension was required until December 2013.

In 2013, the combined programs have reduced of an average of 28.5% the malnutrition rate for children in the 5-targeted villages. At the beginning of this project, the malnourishment rate was as high as 58% in some villages. The results of this first phase clearly show an improvement of the situation but a continuation was still necessary, as the malnutrition rate was extremely high to start with.

"Start Me up" project

Thanks to a private donor, ADF was able to continue its efforts in 2014 to fight the malnutrition in Phnom Kulen villages. Originally addressing the children malnutrition from 2 to 5 years old (within the SAS project), the "Start Me Up" project (SMU) was reoriented in June 2014 to include children from 0 to 5 years old, since another organization has stopped its support to the younger one. Consequently, as the number of beneficiaries increased, ADF team had to reduce the number of the targeted villages to 4 of them, to address malnutrition issues. Those villages are among the poorest villages on the mountain: Popel village, Thmey village, Klah Khmum village, and Sangke Lak village.

This two-year nutrition and food security program proposes a dual objective strategy: preventative and curative. All interventions are designed to complement each other and work with one another. The food based and curative interventions ensure behavioral changes, as well as the nutritional and health improvement of all targeted beneficiaries, particularly children under the age of five. Implemented and closely monitored by ADF's trained Nutritional Health two staff and the Village Health Facilitators (or VHF, locally recruited women working in their own village), through feedback sessions with key stakeholders, the project is 'fine-tuned' to meet the particular needs of the communities involved, ensuring more successful and sustainable results upon completion.

The Growth Monitoring Program (GMP) is a first activity that categorized the adequately nourished from the malnourished children. From this program, the malnourished children (according to the Growth Monitoring Chart from the Ministry of Health, Kingdom of Cambodia and World Health Organization standards) are enrolled into the Nutritional Education & Rehabilitation Program (NERP)

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

where they are rehabilitated by nutritional rich food supplements, follow up by educational messages on dietary needs and requirements, combined with hygiene lessons.

After each baseline survey and identification phases, ADF has continued the feeding activities. The nutrition team from ADF is responsible for buying the food from the markets in Siem Reap and transporting it to the four villages in Phnom Kulen, at the beginning of each feeding session, which last for 14 days every month. The VHF then prepares the food after receiving the ingredients.

The VHF gathers the kids identified as malnourished after the baseline survey to a feeding centre, usually next to the VHF house. The food is given to the kids on a one-meal basis per day, and contains all kinds of necessary protein, minerals and vitamins.

For the remaining days, the nutrition team does follow-up activities on each household who has kids enrolled in the project. Those activities are, but not limited to, hygiene education, encouragement of the families to keep their malnourished kids participating in the project, collection of information about the kids' food preference, and re-evaluation of the kids' nutrition after 14 days of food supplementing. Each kid is weighted before and after each feeding session to monitor his/her health (Growth Monitoring Program).

In January 2015, there were 116 children of which 54 were girls in the four-targeted villages. ADF team, based on the ratio between their weight and age, checked the malnutrition evaluation of those kids. 52 children were found to be malnourished, which corresponds to 45% of the total kids in the four villages.

In October 2015, the total numbers of children under 5 years old from those four villages was 123 kids. 62 of them are girls and 61 boys. The figure is different from January, as some of them turned over 5 years old; some were newborn babies, some families just moved in, and other families moved to another place. The total number of children who were receiving the supplemented nutrition by the project was 65.

From January to December 2015, ADF has regularly provided food to the malnourished children. Regularly, ADF has organized meetings with the parents of the kids and the VHF. They are also ADF representative on the field, to disseminate hygiene, nutritional and health care messages.

The total number of nourished kid's increases since the project started until October 2015. The percentages of kids who were malnourished has increased by about 12%, 10%, 3% and 8% respectively in Popel, Thmey, Khlah Khum and Sangkelak village. The main reason is that some families were busy on the fields, far from the villages, and they were sometimes unable to bring their kids to the feeding activities. The second reason is that ADF Nutrition Team has changed, in order to improve the precision of the weighing process, the procedure to weight the kids in April 2015. From June 2014 to April 2015, the weighing of the kids was done by the VHF (Village Health Facilitator) in an inappropriate way, with an imprecise scale. In April 2015, ADF Nutrition team has assessed the situation and took appropriate measures: the weighing is since then done by the Nutrition Team (core team), with a precise scale, and following the protocol set by Ministry of Health of Cambodia and the WHO. Finally, the ADF nutrition staff has been changed during the year 2015, a step that has slow down the activities, and therefore, affected the results.

Other hygiene and health related activities

In addition to feeding activities, ADF's nutrition team has also put more efforts in 2015 on the dissemination of the health care and nutrition messages in all villages through the VHF. The team has provided hygiene and nutrition education to the villagers and schools (1 meeting per village, 1 meeting for school at Khlah Khum, Sangke Lak and Anlong Thom). The objective of the meeting is to spread knowledge about nutrition, drinking boiled water, clean water, health care, maternal care, and hand washing, with the villagers and pupils. The team also keeps the villagers informed about the other health-related issues such as malaria, dengue fever, and diarrhoea.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT *(continued)*
FOR THE YEAR ENDED 31 DECEMBER 2015

The Nutrition team also provides training courses for VHF about preventive care for malnutrition, and complication of malnutrition. In addition, the Nutrition team has defined the working rules and the work contract for the VHF.

From 14th July to mid-September 2015, the team has done a general survey about Nutrition and Health in the 4-targeted villages. 101 families were interviewed: 18 in Khlah Khmum, 18 in Thmey, 44 in Sangke Lak, 21 in Popel village. This general survey was undertaken to understand the sources of malnutrition in most of the families of the kids enrolled in the nutrition program as well as the reasons of the average results from the nutrition process. The first general results, from the general questionnaire of 64 questions, are now available and presented below.

A more detailed data treatment still needs to be done in the next months, in order to summarize the outcomes of the general survey and to address the causes of malnutrition for the families.

Finally, in 2015, the ADF Nutrition team has also assisted other kids who are suffering from serious disease. ADF has assisted twins suffering from tuberculosis (from Sangke Lak) and another kid suffering from cerebral palsy (from Phum Thmey). ADF encourage the parents to bring them to the in Siem Reap hospital (80km away, Angkor Children Hospital) and provide, if necessary, transportation and food during their stay. From our assistance and encouragement, those kids are getting better day-to-day.

Emergency Relief / Water and sanitation

The first objective of this component is to assist the indigenous population of Phnom Kulen in the event of natural or other disasters, calamities &/or extreme events, with a focus on the poorest of the poor (if possible and within the resource limitations of ADF).

In various villages, there is a water system (cement reservoir and PVC pipes) connecting households to the main water sources that are far from the villages. These systems need maintenance and the population is not always respecting the rules: in some cases families connect themselves before the main reservoir located in the village, preventing the reservoir to fill up. This is crucial to make water accessible to a maximum of families in the villages. In 2015, our Liaison and Logistic manager had to intervene to fix a similar problem in Sangke Lak village, in co-ordination with the village chief.

Enhanced Educational Support and Environmental Education

The objective is to enhance local school facilities and resources, to provide a favourable educational environment. If appropriate, facilities are built to create a conducive learning environment that entices the children to come to school and learn, as opposed to staying at home and/or working on the subsistence farms.

Phnom Kulen villages are also facing a huge problem of pollution, mostly with the plastic bag and other non-biodegradable waste, due to the lack of education on this matter. ADF worked with students, teachers, and local people on these environmental issues by giving them information about the potential problems and organizing with them cleaning session to the surrounding areas.

A project proposal for a 2-year project has been designed and submitted to a potential donor, for a project starting in 2016. The Environmental Education project could therefore be re-enforced if funds are available, to treat the plastic waste problem in the villages.

From October to December 2015, ADF has supported the rehabilitation of 2 of the most frequented primary schools in Phnom Kulen: Anlong Thom and Ta Peng. This was possible thanks to the generous donation of a private donor. These activities were cumulated to an incentive program organised in collaboration with Terre Cambodge and Antipodean travel agency, with young New Zealand students, at Anlong Thom and Khlah Khmum primary schools who collected funds for the rehabilitation of these schools.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2015

ADF has for each of these schools: built one tree nursery and installed the appropriate water system (for Anlong Thom and Ta Peng schools), installed one playground (with 5 items each, for Anlong Thom and Ta Peng schools), repaired the cement slabs and eroded foundations of the buildings, repainted the cement walls, treated the wooden part of the buildings with anti termite product, provided if necessary water filter, white board and requested furniture (doors, shelves, tables, chairs signboard for the entry of the school, bins, books, ball to play). Additionally, a small wood house was built behind Khlah Khmum school for the teachers to stay and a water system was install for the school. The resting house at Anlong Thom school was also repaired and a solar system was set up. Following the request from the teacher, ADF has also organized the plantation of trees by the pupils at the Khlah Khmum primary school, with seedling from the APSARA tree nursery.

Additionally, a second-hand toy donation from Terre Cambodge was distributed to Sangke Lak and Khlah Khmum primary schools.

Environmental Support

The objective is to reduce and halt the unsustainable environmental and destructive agricultural practices, focusing on the cashew nut plantations/Slash-and-burn practice, as well as to rehabilitate and regenerate the Phnom Kulen forest. As the Phnom Kulen population grows and the environmental laws are not enforced, the local population exploit dramatically the natural resources of the national park. They diminish rapidly, reinforcing the need for viable sustainable income generation opportunities. There are currently ten villages on the top of Kulen Mountain, with a total population of around 4,000 people. Most of the villagers are subsistence farmers growing rain-fed upland rice with additional cassava, sweet potato, and various types of gourds.

They are practicing shifting cultivation, cutting, burning and utilizing several plot of land for one year per family. The plots are used to produce rice but over the last ten years, they have now been converted to permanent plantations of cashew nut trees, forcing the population to reduce rotation periods, extend the area devoted to slash and burn agriculture, exhausting soils and increasing erosion.

ADF with its **income generation component** is giving an opportunity to motivated villagers to benefit from an eco-friendly source of income. With the setting up of the **archaeological protected areas** (see above), ADF is also protecting with the local authorities the forest of the Phnom Kulen National Park (800 hectares).

ADF is continuing to **inform the Royal Government of Cambodia** and the international community about the threats on Phnom Kulen National Park. ADF, and as requested by UNESCO, ADF has presented the situation of the Phnom Kulen (threats and solutions) at the ICC (Technical and plenary session of the International Coordinating Committee for the Safeguarding and Development of the Historic Site of Angkor), in June and December 2013, in Siem Reap, Cambodia. ADF has stressed the need for urgent measures to be taken, in order to fight the deforestation in Phnom Kulen, specifically the cashew nut farm expansion, and to offer alternative incomes to villagers. These various presentations and the following meetings and discussions have leaded the Royal Government of Cambodia to set up the Phnom Kulen Committee and later on to the Phnom Kulen Masterplan. The Minister of Environment reinforced his commitment to face these issues and is more involved in the resolution of these problems (see above). ADF continued to present the situation at the technical session of the ICC in June 2015 and with our activity report to the ICC, for the plenary session in December 2015.

Finally, ADF has continued to map, record and report to the relevant authority (the Ministry of Environment) all the illegal logging activities observed during our archaeological surveys.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

FINANCIAL REVIEW

Income for the period ended 31 December 2015 was \$122,330 with expenditure totalling \$170,705. At the year end, the charity was holding reserves of \$41,838 to cover any shortfall in income.

PLANS FOR FUTURE PERIODS

For the **archaeological activities (maintenance and conservation program)**, the demining operations could continue if CMAC team are available, thanks to the APSARA National Authority partnership. The results of the previous operations show that it is absolutely necessary to have a systematic demining operation before maintenance and/or excavation. As ADF is planning to undertake archaeological excavations, the management team will have to solve this issue with the relevant authorities, in order to secure the selected areas.

ADF will continue to maintain a regular coordination with APSARA National Authority and provide assistance and advices for a better heritage management of the archaeological sites in Phnom Kulen. This involves advices for the general maintenance of the sites and the control of the Archaeological Protected Areas. ADF will continue to encourage APSARA to increase the material resources for these tasks, as the human resources were extended in 2015.

For the Kbal Spean and 1000 linga sites in 2016, the ADF surveyors will finalize the maps and signboards and the archaeological team should be able to write the text and submit them to APSARA, so information panels can be edited and set up by ADF & APSARA, providing APSARA a better tool to manage this area. The maps and their study will also be published in a specialised review. The inventory of the sandstone artefacts *in situ* will be finalised and submitted to the APSARA National Authority in 2016.

In the restoration field, ADF will continue the collaboration with the Stone Conservation Unit (SCU/APSARA) in 2016. No fieldwork is planned in Phnom Kulen but eventually some small interventions at the Preah Norodom Sihanouk museum, in Siem Reap/Angkor. Some sandstone fragments of Prasat Neak Ta and Prasat Thma Dap were brought back to Siem Reap (Preah Norodom Sihanouk Museum and ADF office) and should be fix together with the main pieces. No ceramic or metal restoration is planned in 2016.

As stated above, the US-AFCP project ("Mapping, documentation and preservation of newly discovered Angkorian sites on Kulen Mountain"), originally granted to ADF until September 2014, was extended (no-cost extension) until January 2015. In 2016, ADF will apply again for the same grant from the US Department of State, to extend and continue this action in Kulen Mountain. ADF will encourage the Cambodian authorities (APSARA National Authority, Ministry of Environment, Provincial Authorities) to recognise officially the Archaeological Protected Areas and to allocate more resources for their effective protection.

Concerning the **archaeological research, the diffusion & communication and the training**, the main activities will continue. ADF will continue to be associated with EFEO/CALI project after the second LiDAR acquisition covering a much larger area in Phnom Kulen. In 2016, the ground verification of the features discovered previously will be finalised and integrated in ADF geo-database. A global publication will be summarising the main discovery of the LiDAR in Phnom Kulen.

ADF archaeological team will undertake excavations on select sites, according the LiDAR features and their problematic. The archaeological data will be treated and included in the general publication. Other publication about the Royal Palace site of the ancient city will also be finalised, in order to continue to diffuse to the scientific community the results from the previous archaeological campaigns.

In term of communication, ADF will participate to another documentary about ADF's archaeological research (Arte). ADF will continue to participate to the ICC meetings, and will be involved in the

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2015

organisation of the Phnom Kulen Seminar, hold by the APSARA Authority in June 2016. It will be the occasion for ADF to present numerous years of work and research. ADF will also participate to the SEAMEO-SPAFA meeting in Bangkok in January 2016.

The ADF Facebook page will continue to be regularly updated with pictures from our various operations, to diffuse our actions and inform our donors and partners, as well as our website. Concerning the archaeological training, it will be adapted to the analyses tasks undertaken in 2016. For example, students could be temporarily recruited for the roof tile inventory and analysis.

Regarding the **development activities**, the five main components defined previously will have to be reinforced and adapted, according to their results. In ADF's operational year of 2016, ADF development **Income Generation** team will continue to monitor and support (financially and technically), every small farming production unit. However, ADF will strongly encouraging them to re-invest their profit into their micro-enterprise, in order to create sustainable models. ADF IG team has developed the IG activities in villages with success, mostly for the mushroom and veggies farmers, and chicken breeders. Fish farmers had more difficulty to get income due to external reason (thefts, flooding, pollution) as well as technical. All these points have been addressed and should show a better fish production in 2016. All beneficiaries will continue to be monitored in 2016, to improve the management and the transition phase. ADF will also encourage its IG staff to attend technical training and will encourage exposure visit for the beneficiaries.

For the mushroom training centre and Hub in Preah Ang Thom, the production will be monitored and ADF will assess if the centre's objective should change and/or be modified. Other products could be defined (baskets, pepper...) as well as a marketing strategy defined. Another income generation activity will be re-enforced, with our partner from the private sector Terre Cambodge. Home stays and local tour guide will continue to be trained thanks to the Terre Cambodge team and ADF will continue the presentations to the visitors who are financing the project through their tour.

More generally, discussions with Terre Cambodge Agency and the APSARA National Authorities will be held to design a tourism management plan for Phnom Kulen, in order to offer tours with stronger sustainable impacts. Other trekking trails could for example be set up (around CPA and APA).

The **Nutritional Program** for malnourished children from 0 to 5 years old will continue in the four selected villages. As the previous years, it will be adapted to the results and focusing on hygiene. The team will include environmental issues into the hygiene and nutrition meeting with the villagers. This will ensure that their living areas will be clean and supportive to the general health and growth.

The nutrition team, in co-ordination with the local teachers, will set up washing place in each school in the targeted villages (four school), as well as in other three other schools/villages nearby. The team will make the washing place kid-friendly, encouraging them to wash their hands.

ADF nutrition team will also work more closely with the local Health Centre (Anlong Thom) to seek further nutrition information and facilitation. Finally, the ADF nutrition team will provide more training to the four VHF about nutrition and hygiene and will continue to assist poor people, facing emergency situation.

The **Emergency Relief Funds** will be kept in ADF budget, in case of major emergency for the poorest of the people (domestic fire or accident, natural disaster...). The sub-component such as the Rice bank and the support to the existing Water System in villages will continue to be monitored, encouraging the local population and authorities to take their ownership.

The **Enhanced Educational Support** will be coupled with an **Environmental Education Program**. If successful, the proposal for an Environmental and Educational Project submitted to potential donors (ECM/Terre Cambodge), in order to address the plastic waste problem in the villages (collect and destruction) will be implemented. If not, another project proposal will be designed and focusing about hygiene, education and environment.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT *(continued)*
FOR THE YEAR ENDED 31 DECEMBER 2015

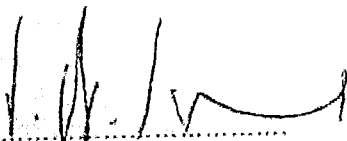
Finally, the **Environmental Support** of ADF will continue, with the official recognition of the archaeological protected areas (APA), the continuation of tree-planting project with APSARA (in one of the APA), the continuation of the Income Generation activities, and the systematic report to the relevant authority of illegal activities (ex. logging). ADF will continue to stress the threats on Phnom Kulen National Park on each possible level (local, national, international) and to implement the demarcation of additional archaeological protected areas (if a US-AFCP fund is granted, or any other project proposed by ADF, including the demarcation of protected areas). ADF will also collaborate more closely with the Ministry of Environment, in charge of the National Park, and will be associated to the Phnom Kulen master plan design, providing expertise, maps and data.

In 2016, ADF will have to renew its MoU with the APSARA Authority and to define one with the Ministry of Environment. ADF has also planned to work more closely with the Commune Authorities. ADF should also be recognised as an International NGO in Cambodia, by the Ministry of Foreign Affair and International Cooperation of the Royal Government of Cambodia. Internally, ADF will review its organisation (accounting and bank system, human resources, organisation and responsibilities, rules and regulations) for a better efficiency.

INDEPENDENT EXAMINER

Lee Facey on behalf of Lubbock Fine has been re-appointed as independent examiner for the ensuing year.

Signed by



Vincent Chevance
Trustee

Date: 29.9.16

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF ARCHAEOLOGY AND DEVELOPMENT FOUNDATION

I report on the financial statements of the company for the year ended 31 December 2015 which are set out on pages 23 to 31.

This report is made solely to the company's Trustee, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustee those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustee as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEE AND EXAMINER

The Trustee, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

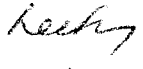
BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.


Lee Facey
Independent examiner

LUBBOCK FINE
Chartered Accountants
Paternoster House,
65 St Paul's Churchyard
London
EC4M 8AB
Date: 30/01/2016

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	Unrestricted funds 2015 \$	Restricted funds 2015 \$	Total funds 2015 \$	Total funds 2014 \$
INCOME FROM:					
Donations and legacies	2	81,363	40,967	122,330	180,580
TOTAL INCOME		<u>81,363</u>	<u>40,967</u>	<u>122,330</u>	<u>180,580</u>
EXPENDITURE ON:					
Charitable activities:					
Charitable costs	3	91,758	65,129	156,887	185,605
Other expenditure	4	13,818	-	13,818	11,694
TOTAL EXPENDITURE		<u>105,576</u>	<u>65,129</u>	<u>170,705</u>	<u>197,299</u>
NET EXPENDITURE AND MOVEMENT IN FUNDS		<u>(24,213)</u>	<u>(24,162)</u>	<u>(48,375)</u>	<u>(16,719)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		61,177	29,036	90,213	106,932
TOTAL FUNDS CARRIED FORWARD		<u>36,964</u>	<u>4,874</u>	<u>41,838</u>	<u>90,213</u>

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 25 to 31 form part of these financial statements.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

REGISTERED NUMBER: 06429421

BALANCE SHEET
AS AT 31 DECEMBER 2015

	Note	\$	2015 \$	2014 \$
FIXED ASSETS				
Tangible assets	9		22,535	25,838
CURRENT ASSETS				
Debtors	10	3,870	-	
Cash at bank and in hand		29,993	79,622	
		<u>33,863</u>	<u>79,622</u>	
CREDITORS: amounts falling due within one year	11	(14,560)	(15,247)	
NET CURRENT ASSETS			19,303	64,375
NET ASSETS			<u>41,838</u>	<u>90,213</u>
CHARITY FUNDS				
Restricted funds	12		4,874	29,036
Unrestricted funds	12		36,964	61,177
TOTAL FUNDS			<u>41,838</u>	<u>90,213</u>

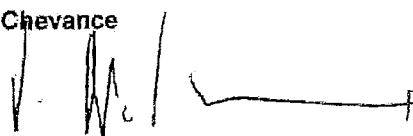
The Trustee considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustee acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustee and signed.

Vincent Chevance
Trustee

Date:

 24 9 16

The notes on pages 25 to 31 form part of these financial statements.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Archaeology and Development Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The charitable company is in the main reliant upon donations to raise revenue to meet future expenditure. The trustee considers that it is appropriate to prepare the financial statements on a going concern basis. This assumes that the charitable company will be successful in its fundraising activities. The financial statements do not include any adjustments that would result if insufficient funds are raised.

First time adoption of FRS 102

It is the first year that the company has presented its financial statements under SORP 2015 and FRS 102. The financial statements of Archaeology and Development Foundation for the year ended 30 December 2015 were prepared in accordance with previous Generally Accepted Accounting Practice ('UK GAAP') and SORP 2005.

Some of the FRS 102 recognition, measurement, presentation and disclosure requirements and accounting policy choices differ from previous UK GAAP. Consequently, the Trustees have amended certain accounting policies to comply with FRS 102 and SORP 2015.

The changes in accounting policies arising from the changes in the reporting framework have not affected the reported financial position and performance of the charity. The additional disclosures required under the new reporting framework have been included in the Financial Statements.

The last financial statements prepared under previous UK GAAP were for the year ended 31 December 2014 and the date of transition to FRS 102 and SORP 2015 was therefore 1 January 2014.

The charity has elected to early adopt Update Bulletin 1 - Amendments to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

1.2 Cash flow exemption

The charity has taken advantage of the exemption from preparing a cash flow statement under Update Bulletin 1, on the basis that the charity does not qualify as a larger charity for financial reporting purposes.

1.3 Donations and gifts

All monetary donations and gifts are included in full in the statement of financial activities when receivable.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

All assets costing more than \$200 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	over 10 years straight line
Motor vehicles	-	25% straight line
Office equipment	-	33.33% straight line

1.7 Debtors

Debtors are recognised at their recoverable amount.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES (continued)

1.9 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into dollars at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into dollars at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities Incorporating Income and Expenditure Account.

1.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their amortised cost.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2015 \$	Restricted funds 2015 \$	Total funds 2015 \$	Total funds 2014 \$
Donations	81,363	40,967	122,330	180,580

In 2014, of the total income from donations and legacies, \$132,618 was to unrestricted funds and \$47,962 was to restricted funds

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2015 \$	Restricted funds 2015 \$	Total funds 2015 \$	Total funds 2014 \$
Charitable costs	91,758	65,129	156,887	185,605

In 2014, of the total expenditure, \$107,161 was expenditure from unrestricted funds and \$78,444 was expenditure from restricted funds.

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

4. OTHER EXPENDITURE

	Unrestricted funds 2015 \$	Restricted funds 2015 \$	Total funds 2015 \$	Total funds 2014 \$
Governance costs - Accountancy	7,104	-	7,104	9,475
Bank charges and interest	518	-	518	239
Foreign currency losses	402	-	402	1,980
Legal and professional	5,794	-	5,794	-
	<u>13,818</u>	<u>-</u>	<u>13,818</u>	<u>11,694</u>

5. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2015 \$	2014 \$
Depreciation of tangible fixed assets: - owned by the charity	<u>5,314</u>	<u>5,357</u>

During the current and prior year, the Trustee did not receive any remuneration, benefits in kind or reimbursement of expenditure.

6. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of \$3,552 (2014 - \$4,737), and accountancy fees of \$3,552 (2014 - \$4,737).

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

7. STAFF COSTS

Staff costs included within charitable activity costs for the year totalled \$93,682 (2014 - \$92,852).

The average number of persons employed by the company during the year was as follows:

	2015	2014
	No.	No.
Number of direct charitable activity staff	15	12

No employee received remuneration amounting to more than £60,000 in either year.

8. TAXATION

The company is a registered charity with the Charity Commissioners for England and Wales. It is not liable to corporation tax on any surplus arising from its charitable activities.

9. TANGIBLE FIXED ASSETS

	Freehold property \$	Motor vehicles \$	Office equipment \$	Total \$
Cost				
At 1 January 2015	27,206	4,400	14,721	46,327
Additions	1,082	-	1,980	3,062
Disposals	-	(1,200)	-	(1,200)
At 31 December 2015	<u>28,288</u>	<u>3,200</u>	<u>16,701</u>	<u>48,189</u>
Depreciation				
At 1 January 2015	5,442	2,035	13,012	20,489
Charge for the year	2,829	1,100	1,386	5,315
On disposals	-	(150)	-	(150)
At 31 December 2015	<u>8,271</u>	<u>2,985</u>	<u>14,398</u>	<u>25,654</u>
Net book value				
At 31 December 2015	<u>20,017</u>	<u>215</u>	<u>2,303</u>	<u>22,535</u>
At 31 December 2014	<u>21,764</u>	<u>2,365</u>	<u>1,709</u>	<u>25,838</u>

10. DEBTORS

	2015	2014
	\$	\$
Accrued income	<u>3,870</u>	<u>-</u>

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

11. CREDITORS: Amounts falling due within one year

	2015 \$	2014 \$
Accruals and deferred income	14,560	15,247

12. STATEMENT OF FUNDS

	Brought Forward \$	Income \$	Expenditure \$	Carried Forward \$
Unrestricted funds				
General Funds	61,177	81,363	(105,576)	36,964
Restricted funds				
Nutrition and hygiene project	21,972	3,870	(25,567)	275
Cultural preservation project	10,022	-	-	10,022
Income Generation project	(2,958)	25,782	(29,070)	(6,246)
Educational support	-	11,315	(10,492)	823
	29,036	40,967	(65,129)	4,874
Total of funds	90,213	122,330	(170,705)	41,838

Nutrition and hygiene project - Activities undertaken to ensure local villagers have at least the minimum intake of calories required for healthy development and raising awareness on this matter.

Cultural preservation project - Projects to ensure the preservation of historical sites and culture.

Income Generation - Provision of technical and other assistance to farmers to replace destructive farming practices.

Educational support - Projects to support education through infrastructure improvements in schools.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2015 \$	Restricted funds 2015 \$	Total funds 2015 \$	Total funds 2014 \$
Tangible fixed assets	22,535	-	22,535	25,838
Current assets	28,989	4,874	33,863	79,622
Creditors due within one year	(14,560)	-	(14,560)	(15,247)
	36,964	4,874	41,838	90,213

ARCHAEOLOGY AND DEVELOPMENT FOUNDATION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

14. FINANCIAL INSTRUMENTS

	2015 \$	2014 \$
Financial assets measured at amortised cost	3,870	-
Financial liabilities measured at amortised cost	14,560	15,247

15. RELATED PARTY TRANSACTIONS

Included within incoming resources is an amount of \$77,914 (2014 - \$69,855) which was donated by the Trustee.

16. COMPANY LIMITED BY GUARANTEE

Every member promises, if the charity is dissolved while he or she is a member or within 12 months after he or she ceases to be a member, to contribute such sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the charity incurred before he or she ceases to be a member, and of the costs, charges and expenses on winding up, and the adjustment of the rights of the contributories among themselves.