

Trial Balance

SOS Children's Villages of Vietnam

2015 NA Vietnam AG

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
					0
01000	Fixed Assets				
01100					
01110	Sites & Land RC		8,891,692,500	782,503,270,910	
01120	Sites & Land CC			30,111,000,000	
01130	Accumulated Dep'n Sites & Land				4,024,690,910
01140	Appreciation Sites & Land				
01150	Disposal of Sites & Land				
01160	Write Down Sites & Land				
01199	Total Sites & Land		8,891,692,500	808,589,580,000	
01200	Buildings				
01210	Buildings RC	9,084,855,259		396,465,521,943	
01220	Buildings CC	15,530,790,390		252,829,504,995	
01230	Accumulated Dep'n Buildings		37,570,324,432		468,267,583,981
01240	Appreciation Buildings				
01250	Disposal of Buildings				
01260	Write Down Buildings				
01299	Total Buildings		12,954,678,783	181,027,442,957	
01300	Furniture				
01310	Furniture RC	627,384,881		25,064,878,154	
01320	Furniture CC	529,584,900		14,534,484,492	
01330	Accumulated Dep'n Furniture		2,712,290,090		31,469,136,535
01340	Appreciation Furniture				
01350	Disposal of Furniture				
01360	Write Down Furniture				58,137,000
01399	Total Furniture		1,555,320,309	8,072,089,111	
01400	Vehicles				
01410	Vehicles RC			27,007,988,166	
01420	Vehicles CC			75,465,891	
01430	Accumulated Dep'n Vehicles		1,472,482,332		19,141,828,143
01440	Appreciation Vehicles				
01450	Disposal of Vehicles				290,193,939
01460	Write Down Vehicles				
01499	Total Vehicles		1,472,482,332	7,651,431,975	
01500	Equipment & Machines				
01510	Equipment & Machines RC	4,447,174,635		80,581,011,091	
01511	Equ.& Mach ICT Hardware	1,658,136,586		11,592,651,023	
01512	Equ.& Mach ICT Software			50,387,240	
01513	Equ.& Mach ICT Internet Conn.	174,630,889		196,205,574	
01520	Equipment & Machines CC	948,344,400		13,352,601,873	
01530	Accumulated Dep'n Equ. & Mach.		8,875,486,271		80,238,797,223
01540	Appreciation Equ. & Mach.				
	Sub total	33,000,901,940.00	59,522,275,625.00	1,634,364,971,352.00	603,490,367,731.00

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		33,000,901,940.00	59,522,275,625.00	1,634,364,971,352.00	603,490,367,731.00
01550	Disposal of Equ. & Mach.				1,788,287,559
01560	Write Down Equ. & Mach.				36,028,000
01599	Total Equipment & Machines		1,647,199,761	23,709,744,019	
01600	Projects under Construction				
01610	CC Site & Development Costs				
01620	CC Arch. & Engineering Costs				
01630	CC Constr. Costs, Gen. Contr.				
01640	CC Material Purchases				
01650	CC External Works				
01660	CC Infrastructure & Connect.				
01670	CC Furniture				
01680	CC Equipments				
01690	CC Vehicles				
01698	CC Others				
01699	Total Projects under Constr.				
01999	Total Fixed Assets		26,521,373,685	1,029,050,288,062	
02000	Intangible Assets				
02099	Licences & Royalties				
02100	Licences & Royalties RC	119,312,000		5,656,324,100	
02120	Licences & Royalties CC			8,000,000	
02125	ICT Software			105,600,000	
02130	Accumulated Dep'n Licences&Roy		1,039,473,792		4,876,090,693
02140	Appreciation Licences&Royalt.				
02150	Disposal of Licences&Royalties				
02160	Write Down Licences&Royalties				
02199	Total Licences&Royalties		920,161,792	893,833,407	
02200	Leaseholds				
02999	Total Intangible Assets		920,161,792	893,833,407	
05000	Stocks				
05100	Stocks				
05999	Total Stocks				
06000	Receivables				
06100	Refunds from another AU				
06110	Refunds from another AU				
06200	Accrued Income/Revenue				
06210	Accrued Income/Revenue				1
06600	Receivables from Staff				
06610	Advance Salary Payment				
06620	Advance Travel Expenses				
06900	Other Receivables				
06910	Customers SOS Beneficiaries				
06920	Customers SOS Employees				
06930	Customers Non-SOS				
06940	VAT Output				
Sub total		33,120,213,940.00	60,561,749,417.00	1,640,134,895,453.00	610,190,773,983.00

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		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	33,120,213,940.00	60,561,749,417.00	1,640,134,895,453.00	610,190,773,983.00
06950	Refund VAT	1,108,811,906		15,153,403,910	
06960	Cash Shortage				
06990	Other Receivables	28,918,545,012		203,592,019,343	
06999	Total Receivables	30,027,356,918		218,745,423,254	
09999	Total Assets	2,585,821,441		1,248,689,544,723	
10000	Bank & Cash				
11000	Bank & Cash Running Costs				
11100	Current Account Running Costs	92,444,924,781		215,268,730,698	
11200	Call Account Running Costs				
11300	Trust & Funds Running Costs				
11400	Sponsorship Money Gifts	1,887,349,666		17,354,461,098	
11500	KDI-Account Running Costs		18,626,759,239		1
11600	Cash Running Costs	24,455,923		139,348,021	
12000	Bank & Cash Construction				
12100	Current Account Construction				
12200	KDI-Account Construction				
12300	Cash Construction				
152000000					
19999	Total Bank and Cash	75,729,971,131		232,762,539,818	
20000	Transfers fr. SOS Associations				
21000	Sponsorship Contributions				
21100	Sponsorships SPO				
21200	Other Sponsorships				
22000	Subsidies for RC				
22110	Subsidies for RC HGFD		15,779,945,168		
22120	Subsidies for RC SOS-KDEV				
22130	Subsidies for RC SOS-DK				
22140	Subsidies for RC SOS-SE				
22150	Subsidies for RC SOS-NO				
22160	Subsidies for RC SOS-FR				
22170	Subsidies for RC SOS-NL				
22180	Subsidies for RC SOS-CH				
22190	Subsidies for RC SOS-LU				
22210	Subsidies for RC SOS-UK				
22220	Subsidies for RC SOS-AT				
22230	Subsidies for RC SOS-BE				
22240	Subsidies for RC SOS-CA				
22250	Subsidies for RC SOS-US				
22260	Subsidies for RC SOS-FI				
22270	Subsidies for RC SOS-IS				
22280	Subsidies for RC SOS-IT				
22290	Subsidies for RC SOS-ES				
22910	Subsidies for RC KDI IO				
22920	Subsidies for RC Other SOS Ass				
	Sub total	157,504,301,228.00	94,968,453,824.00	2,091,642,858,524.00	610,190,773,983.00

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		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	157,504,301,228.00	94,968,453,824.00	2,091,642,858,524.00	610,190,773,983.00
23100	Transfer fr. SOS Ass. via STS		178,717,682,761		
24000	Subsidies for CC				
24110	Subsidies for CC HGFD				
24120	Subsidies for CC SOS-KDEV				
24130	Subsidies for CC SOS-DK				
24140	Subsidies for CC SOS-SE				
24150	Subsidies for CC SOS-NO				
24160	Subsidies for CC SOS-FR				
24170	Subsidies for CC SOS-NL				
24180	Subsidies for CC SOS-CH				
24190	Subsidies for CC SOS-LU				
24210	Subsidies for CC SOS-UK				
24220	Subsidies for CC SOS-AT				
24230	Subsidies for CC SOS-BE				
24240	Subsidies for CC SOS-CA				
24250	Subsidies for CC SOS-US				
24260	Subsidies for CC SOS-FI				
24270	Subsidies for CC SOS-IS				
24280	Subsidies for CC SOS-IT				
24290	Subsidies for CC SOS-ES				
24910	Subsidies for CC KDI IO				
24920	Subsidies for CC Other Assoc.				
26000	Sponsorship Donations				
26100	Donations via SPO				
27000	Donations from Abroad				
27110	Don. from Abroad HGFD				
27120	Don. from Abroad SOS-KDEV				
27130	Don. from Abroad SOS-DK				
27140	Don. from Abroad SOS-SE				
27150	Don. from Abroad SOS-NO				
27160	Don. from Abroad SOS-FR				
27170	Don. from Abroad SOS-NL				
27180	Don. from Abroad SOS-CH				
27190	Don. from Abroad SOS-LU				
27210	Don. from Abroad SOS-UK				
27220	Don. from Abroad SOS-AT				
27230	Don. from Abroad SOS-BE				
27240	Don. from Abroad SOS-CA				
27250	Don. from Abroad SOS-US				
27260	Don. from Abroad SOS-FI				
27270	Don. from Abroad SOS-IS				
27280	Don. from Abroad SOS-IT				
27290	Don. from Abroad SOS-ES				
27910	Don. from Abroad KDI IO				
	Sub total	157,504,301,228.00	273,686,136,585.00	2,091,642,858,524.00	610,190,773,983.00

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No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	157,504,301,228.00	273,686,136,585.00	2,091,642,858,524.00	610,190,773,983.00
27920	Don. from Abroad Other Assoc.				
27950	Don.From PSA for KDI MB fee		15,659,297,941		
29999	Total Transf. fr. SOS Assoc.		210,156,925,870		
30000	Local Revenues				
31000	Local Revenues from Private S.				
31110	Sporadic donations from indiv.		19,335,455,658		
31115	Major & Mid-level Donations				
31120	Sponsorships by individuals				
31125	Other Committed giving indiv.		64,440,675,029		
31130	Corporate Part. & Major Donors				
31131	Cause-related marketing (CRM)				
31132	Other Corporate Donations				
31133	Corp. don. 1-to-1 interaction		2,317,608,348		
31140	Legacies & Bequests				
31150	Foundations & Other Institut.				
31160	Events				
31170	Merchandising & Licencing				
31180	Donations in kind / Private		3,144,243,098		
31190	Direct Donations from abroad				
32000	Local Revenues from Public S.				
32110	Domestic Government Allowances		35,226,005,472		
32120	Donations in kind / Public		422,023,926		
33000	Operational Revenues				
33100	Fees		205,110,930,535		
33200	Revenues (e.g. from TC)				
33300	Fees from Other SOS-Facilities				
34000	Other Local Revenues				
34100	Sale of Assets		16,410,000		
34200	Rent				
34300	Bank Interests		4,728,160,456		
34400	Refunds VAT (Value Added Tax)		139,141,000		
34900	Miscellaneous Revenues		2,640,542,275		
39999	Total Local Revenues		337,521,195,797		
40000	Construction & Investments				
41000	Construction Projects (CC)				
41100	CC Site & Development Costs				
41200	CC Arch. & Engineering Costs				
41300	CC Constr. Costs, Gen.Contract				
41400	CC Material Purchases				
41500	CC External Works				
41600	CC Infrastructure & Connect.				
41700	CC Furniture				
41800	CC Equipments				
41900	CC Vehicles				
	Sub total	157,504,301,228.00	626,866,630,323.00	2,091,642,858,524.00	610,190,773,983.00

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		157,504,301,228.00	626,866,630,323.00	2,091,642,858,524.00	610,190,773,983.00
41990	CC Others				
41999	Total Constr. Projects (CC)				
45000	Investments				
45100	Investments Sites & Land				
45200	Investments Buildings				
45300	Investments Furniture				
45400	Investments Vehicles				
45500	Investments Equ. & Mach.				
45501	Investments ICT Hardware				
45502	Investments ICT Software				
45503	Inv. ICT Internet Connection				
45999	Total Investments				
46000	Low Value Investments				
46100	Low Value Investments	3,019,231,546			
46200	Low Value Investments ICT	501,006,714			
49999	Total Constr. & Investments	3,520,238,260			
50000	Current Working Expenditures				
51000	Maintenance & Repairs				
51100	Maintenance & Repairs (sum)	1,063,337,506			
51200	Maint. & Repairs Sites & Land	1,405,123,448			
51300	Maint. & Repairs Buildings	2,766,962,907			
51400	Maint. & Repairs Furniture	791,369,336			
51500	Maint. & Repairs Vehicles				
51600	Maint. & Repairs Equ. & Mach.	1,767,228,025			
51601	Maint. & Repairs ICT Hardware	226,894,332			
51602	Maint. & Repairs ICT Software	207,227,565			
51603	Maint. & Repairs ICT Conn. Fee				
52000	Family Budget				
52100	Family Budget (sum)	53,093,839,299			
52200	Foodstuff	38,250,414,333			
52300	Cleaning Materials	4,614,303,749			
52400	Clothing, Sewing	6,650,928,639			
52500	School Expenditures				
52600	Pocket Money	1,272,500,000			
52900	Other Family Budget	2,053,997,500			
53000	Other Current Working Exp.				
53100	Other Curr. Working Exp. (sum)	2,750,886,291			
53200	Community Expenditures	2,180,430,114			
53300	School Fees	89,647,520,740			
53350	Fees International College				
53400	Activities	9,531,591,198			6,000,000
53500	Public Services	4,739,366,962			
53600	Rent				
53700	Fees for External Services	566,624,000			
Sub total		384,605,085,432.00	626,866,630,323.00	2,091,642,858,524.00	610,196,773,983.00

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		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	384,605,085,432.00	626,866,630,323.00	2,091,642,858,524.00	610,196,773,983.00
53900	Other CWE	1,338,395,707			
54000	Materials				
54100	Materials				
55000	Exp. for Medical Attendance				
55100	Exp. for Medical Attend. (sum)	125,339,673			
55200	Medical Exp. SOS Children	2,046,372,738			
55300	Med. Exp. SOS Mothers&Aunties				
55400	Medical Exp. Other SOS Staff				
55500	Medicine/Materials				
55900	Other Exp. f. Med. Attendance				
56000	Transportation				
56100	Transportation (sum)	618,289,579			
56200	Vehicles	1,816,445,008			
56300	Transportation	723,148,922			
56400	Travel Expenses	1,222,323,404			
56900	Other Exp. f. Transportation				
59999	Total Current Working Exp.	231,470,860,975			6,000,000
60000	Personnel Expenditures				
61000	Current Personnel Expenditures				
61100	SOS-Mothers				
61110	SOS-Mothers Salaries	24,498,781,615			
61120	SOS-Mothers Taxes				
61130	SOS-Mothers Social Securities	4,055,485,762			
61200	SOS Aunts, Family Assistants				
61210	SOS-Aunts Salaries	6,284,091,728			
61220	SOS-Aunts Taxes				
61230	SOS-Aunts Social Securities	1,006,403,639			
61300	Educ., Social, Medical Staff				
61310	Educ. Staff Salaries	66,388,828,848			
61320	Educ. Staff Taxes				
61330	Educ. Staff Social Securities	12,157,141,693			
61400	Administrative Staff				
61410	Admin. Staff Salaries	24,654,265,493			
61420	Admin. Staff Taxes				
61430	Admin. Staff Social Securities	4,291,621,767			
61500	Maint., General Service Staff				
61510	Maint. Staff Salaries	17,181,399,754			
61520	Maint. Staff Taxes				
61530	Maint. Staff Social Securities	3,076,116,326			
61600	ICT Staff				
61610	ICT Staff Salaries	913,003,602			
61620	ICT Staff Taxes				
61630	ICT Staff Social Securities	173,064,840			
62000	Extraordinary Personnel Exp.				
	Sub total	557,175,605,530.00	626,866,630,323.00	2,091,642,858,524.00	610,196,773,983.00

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		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		557,175,605,530.00	626,866,630,323.00	2,091,642,858,524.00	610,196,773,983.00
62100	Redundancy Paymts/Indemnific.	6,401,416,628			
62200	Pension Payments	1,243,671,588			
62900	Other Extraordinary Pers. Exp.	17,599,605,217			
63000	HRD Expenditures				
63100	HRD Trainings, Ext. Trainers	1,804,852,458			
63101	HRD Trainings Ext.Trainers ICT				
63200	HRD Travel Expenses				
63201	HRD Travel Expenses ICT				
64100	Endwmt prov.ant.severance pay		229,174,185		
64200	Endwmt prov pension funds	1,112,770,575			
69999	Total Personnel Expenditures	192,613,347,348			
70000	Administration & Publicity Exp				
71000	Administration				
71100	Administration (sum)	605,601,310			
71200	Telecommunications	359,105,206			
71210	ICT connection fees	940,029,725			
71300	Postage	1,061,440,456			
71400	Office Supplies	896,833,615			
71500	Bank Charges	950,784,876			
71600	Membership Fees	15,659,297,941			
71610	Various Fees & Charges				
71611	ICT Consulting Fees	100,000,000			
71620	Audit Fees	1,806,540,000			
71630	Professional Fees				
71700	Insurances				
71900	Other Administration Expend.	1,276,143,285			
72000	Publicity Expenditures				
72100	Publicity Expenditures (sum)				
72200	Advertising				
72300	Films & Pictures	29,383,707			
72400	PR Materials & Brochures	415,958,566			
72500	External Events				
72900	Other Publicity Expenditures				
79999	Total Admin. & Publ. Exp.	24,101,118,687			
80000	Non Cash Flow & Clearing Acc.				
81000	Depreciation				
81100	Depreciation	45,327,125,593			5,975,029,229
82000	Disposal of Assets				
82100	Disposal of Assets				
83000	Valuations				
83100	Realized Gains/Losses FCY	205,224,959			3,880
83200	Unrealized Gains/Losses FCY				
83900	Other Valuations & Bad Debts				
84000	Other Non Cash Flow Relev.Pos.				
Sub total		654,971,391,235.00	627,095,804,508.00	2,091,642,858,524.00	616,171,807,092.00

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		Debit	Credit	Debit	Credit
Carry over		654,971,391,235.00	627,095,804,508.00	2,091,642,858,524.00	616,171,807,092.00
84100	Other Non Cash Flow Relev.Pos.				
88000	Clearing Accounts				
88100	Transfers from/to AU RC				
88110	Transfer of Funds to AU RC	11,291,489,093			
88120	Payments for AU RC				
88130	Salary Payments for AU RC				
88200	Transfers from/to AU CC				
88210	Transfers from/to AU CC				
88800	Internal Transfers				
88810	Internal Transfers		405,910,936		
88820	Internal Tr. Money Gifts SPO		7,942,802,860		
88830	Internal Tr. School Fees				
88880	Internal Tr./Special Donations				
89999	Total Non Cash Flow & Clear.	56,823,839,645		2,373,680,687	
90000	Accum. Funds & Liabilities				
91000	Accumulated Funds				
91100	Accumulated Funds				374,616,307,663
91200	Retained Earnings (P & L)		1,926,164,125		733,865,480,386
91999	Total Accumulated Funds		1,926,164,125		1,108,481,788,049
92000	Liabilities				
92100	Liabilities Money Gifts SPO				
92110	Liabilities Money Gifts SPO		1,887,349,666		17,354,461,098
92111	Post-employment pension fund				
92200	Provisions & Reserves				
92210	Pension Funds				
92211	Post-employment pension fund	920,712,296			13,738,888,230
92212	Post-employment lump sum fund				
92213	Post-employment. healthcare fund				
92214	Post-employment housing fund		2,033,482,871		72,016,308,819
92215	Post-employment others fund	229,174,185			12,657,626,044
92220	Redundancy Payment Fund				
92230	Other Trusts & Special Funds				
92300	Accrued Exp./Deferr. Income				
92310	Accrued Exp./Deferr. Income				
92600	Liabilities Payroll				
92610	Payroll				
92620	Income Tax (Payroll)				
92630	Social Security (Payroll)				
92700	Refunds to another AU				
92710	Refunds to another AU				
92900	Other Liabilities				
92910	Suppliers SOS				
92920	Suppliers Non-SOS				
92930	VAT Input				
Sub total		667,412,766,809.00	632,942,801,170.00	2,099,991,572,320.00	1,840,420,879,332.00

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No.	Name	Debit	Credit	Debit	Credit
	Carry over	667,412,766,809.00	632,942,801,170.00	2,099,991,572,320.00	1,840,420,879,332.00
92940	Other Tax Liabilities				
92950	Cash Surplus				
92960	Retention Construction Project				
92990	Other Liabilities		34,469,965,639		205,358,243,669
92999	Total Liabilities		37,240,911,695		321,125,527,860
93000	Restricted Funds				
93110	Rest. Funds HGFD				
93120	Rest. Funds SOS-KDEV				
93130	Rest. Funds SOS-DK				
93140	Rest. Funds SOS-SE				
93150	Rest. Funds SOS-NO				
93160	Rest. Funds SOS-FR				
93170	Rest. Funds SOS-NL				
93180	Rest. Funds SOS-CH				
93190	Rest. Funds SOS-LU				
93210	Rest. Funds SOS-UK				
93220	Rest. Funds SOS-AT				
93230	Rest. Funds SOS-BE				
93240	Rest. Funds SOS-CA				
93250	Rest. Funds SOS-US				
93260	Rest. Funds SOS-FI				
93270	Rest. Funds SOS-IS				
93280	Rest. Funds SOS-IT				
93290	Rest. Funds SOS-ES				
93710	Rest. Funds KDI IO				
93720	Rest. Funds Other SOS Ass.				
93810	Rest. Funds Sponsorships SPO				
93820	Rest. Funds Other Sponsorships				
93910	Rest. Funds Local Income				
93990	Total Restricted Funds				
98000	Liquidity Planning				
98100	NAF Net Change (LP)				
98200	OB Correction Increase (LP)				
98300	OB Correction Decrease (LP)				
98400	Actual Trans FX gain/loss (LP)				
98900	Total Liquidity Planning				
98990	Total Liquidity Planning				
99000	Planning Positions				
99100	Opening Balance (Plan. Pos.)				
99200	Reserves (Plan. Pos.)				
99300	Non-avail. Funds (Plan. Pos.)				
99310	Non-Avail Funds CMG (PP)				
99340	Non-Avail Fund Local Income PP				
	Sub total	667,412,766,809.00	667,412,766,809.00	2,099,991,572,320.00	2,045,779,123,001.00

Trial Balance
SOS Children's Villages of Vietnam
2015 NA Vietnam AG
Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	667,412,766,809.00	667,412,766,809.00	2,099,991,572,320.00	2,045,779,123,001.00
99990 Total Planning Positions					
99999	Transfer of Balances				54,212,449,319
	Total	667,412,766,809	667,412,766,809	2,099,991,572,320	2,099,991,572,320

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
					0
01000	Fixed Assets				
01100	Sites & Land				
01110	Sites & Land RC				
01120	Sites & Land CC				
01130	Accumulated Dep'n Sites & Land				
01140	Appreciation Sites & Land				
01150	Disposal of Sites & Land				
01160	Write Down Sites & Land				
01199	Total Sites & Land				
01200	Buildings				
01210	Buildings RC				
01220	Buildings CC				
01230	Accumulated Dep'n Buildings				
01240	Appreciation Buildings				
01250	Disposal of Buildings				
01260	Write Down Buildings				
01299	Total Buildings				
01300	Furniture				
01310	Furniture RC				
01320	Furniture CC				
01330	Accumulated Dep'n Furniture				
01340	Appreciation Furniture				
01350	Disposal of Furniture				
01360	Write Down Furniture				
01399	Total Furniture				
01400	Vehicles				
01410	Vehicles RC				
01420	Vehicles CC				
01430	Accumulated Dep'n Vehicles				
01440	Appreciation Vehicels				
01450	Disposal of Vehicles				
01460	Write Down Vehicles				
01499	Total Vehicles				
01500	Equipment & Machines				
01510	Equipment & Machines RC				
01511	Equ.& Mach ICT Hardware				
01512	Equ.& Mach ICT Software				
01513	Equ.& Mach ICT Internet Conn.				
01520	Equipment & Machines CC				
01530	Accumulated Dep'n Equ. & Mach.				
01540	Appreciation Equ. & Mach.				
	Sub total	0.00	0.00	0.00	0.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		0.00	0.00	0.00	0.00
01550	Disposal of Equ. & Mach.				
01560	Write Down Equ. & Mach.				
01599	Total Equipment & Machines				
01600	Projects under Construction				
01610	CC Site & Development Costs				
01620	CC Arch. & Engineering Costs	922,621,455			3,132,727,120
01630	CC Constr. Costs, Gen. Contr.	3,860,798,000		21,247,711,572	
01640	CC Material Purchases				
01650	CC External Works				
01660	CC Infrastructure & Connect.				
01670	CC Furniture	199,664,250		125,388,000	
01680	CC Equipments				
01690	CC Vehicles				
01698	CC Others	149,097,000			1,396,183,571
01699	Total Projects under Constr.	5,132,180,705		16,844,188,881	
01999	Total Fixed Assets	5,132,180,705		16,844,188,881	
02000	Intangible Assets				
02099	Licences & Royalties				
02100	Licences & Royalties RC				
02120	Licences & Royalties CC				
02125	ICT Software				
02130	Accumulated Dep'n Licences&Roy				
02140	Appreciation Licences&Royalt.				
02150	Disposal of Licences&Royalties				
02160	Write Down Licences&Royalties				
02199	Total Licences&Royalties				
02200	Leaseholds				
02999	Total Intangible Assets				
05000	Stocks				
05100	Stocks				
05999	Total Stocks				
06000	Receivables				
06100	Refunds from another AU				
06110	Refunds from another AU				
06200	Accrued Income/Revenue				
06210	Accrued Income/Revenue				
06600	Receivables from Staff				
06610	Advance Salary Payment				
06620	Advance Travel Expenses				
06900	Other Receivables				
06910	Customers SOS Beneficiaries				
06920	Customers SOS Employees				
06930	Customers Non-SOS				
06940	VAT Output				
Sub total		5,132,180,705.00	0.00	21,373,099,572.00	4,528,910,691.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	5,132,180,705.00	0.00	21,373,099,572.00	4,528,910,691.00
06950	Refund VAT		100,979,452	144,475,152	
06960	Cash Shortage				
06990	Other Receivables	4,034,694,000		4,100,979,452	
06999	Total Receivables	3,933,714,548		4,245,454,604	
09999	Total Assets	9,065,895,253		21,089,643,485	
10000	Bank & Cash				
11000	Bank & Cash Running Costs				
11100	\				
11200	Call Account Running Costs				
11300	Trust & Funds Running Costs				
11400	Sponsorship Money Gifts				
11500	KDI-Account Running Costs				
11600	Cash Running Costs				
12000	Bank & Cash Construction				
12100	Current Account Construction	5,441,170,463		10,449,864,701	
12200	KDI-Account Construction				
12300	Cash Construction				
19999	Total Bank and Cash	5,441,170,463		10,449,864,701	
20000	Transfers fr. SOS Associations				
21000	Sponsorship Contributions				
21100	Sponsorships SPO				
21200	Other Sponsorships				
22000	Subsidies for RC				
22110	Subsidies for RC HGFD				
22120	Subsidies for RC SOS-KDEV				
22130	Subsidies for RC SOS-DK				
22140	Subsidies for RC SOS-SE				
22150	Subsidies for RC SOS-NO				
22160	Subsidies for RC SOS-FR				
22170	Subsidies for RC SOS-NL				
22180	Subsidies for RC SOS-CH				
22190	Subsidies for RC SOS-LU				
22210	Subsidies for RC SOS-UK				
22220	Subsidies for RC SOS-AT				
22230	Subsidies for RC SOS-BE				
22240	Subsidies for RC SOS-CA				
22250	Subsidies for RC SOS-US				
22260	Subsidies for RC SOS-FI				
22270	Subsidies for RC SOS-IS				
22280	Subsidies for RC SOS-IT				
22290	Subsidies for RC SOS-ES				
22910	Subsidies for RC KDI IO				
22920	Subsidies for RC Other SOS Ass				
23100	Transfer fr. SOS Ass. via STS				
	Sub total	14,608,045,168.00	100,979,452.00	36,068,418,877.00	4,528,910,691.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	14,608,045,168.00	100,979,452.00	36,068,418,877.00	4,528,910,691.00
24000	Subsidies for CC				
24110	Subsidies for CC HGFD				34,051,903,516
24120	Subsidies for CC SOS-KDEV				
24130	Subsidies for CC SOS-DK				
24140	Subsidies for CC SOS-SE				11,717,735,591
24150	Subsidies for CC SOS-NO				20,916,650,000
24160	Subsidies for CC SOS-FR				15,097,356,658
24170	Subsidies for CC SOS-NL				27,520,109,216
24180	Subsidies for CC SOS-CH				2,582,771,310
24190	Subsidies for CC SOS-LU				
24210	Subsidies for CC SOS-UK				
24220	Subsidies for CC SOS-AT				
24230	Subsidies for CC SOS-BE				
24240	Subsidies for CC SOS-CA				
24250	Subsidies for CC SOS-US				
24260	Subsidies for CC SOS-FI				
24270	Subsidies for CC SOS-IS				
24280	Subsidies for CC SOS-IT				
24290	Subsidies for CC SOS-ES				
24910	Subsidies for CC KDI IO				
24920	Subsidies for CC Other Assoc.				
26000	Sponsorship Donations				
26100	Donations via SPO				
27000	Donations from Abroad				
27110	Don. from Abroad HGFD				
27120	Don. from Abroad SOS-KDEV				
27130	Don. from Abroad SOS-DK				
27140	Don. from Abroad SOS-SE				
27150	Don. from Abroad SOS-NO				
27160	Don. from Abroad SOS-FR				
27170	Don. from Abroad SOS-NL				
27180	Don. from Abroad SOS-CH				
27190	Don. from Abroad SOS-LU				
27210	Don. from Abroad SOS-UK				
27220	Don. from Abroad SOS-AT				
27230	Don. from Abroad SOS-BE				
27240	Don. from Abroad SOS-CA				
27250	Don. from Abroad SOS-US				
27260	Don. from Abroad SOS-FI				
27270	Don. from Abroad SOS-IS				
27280	Don. from Abroad SOS-IT				
27290	Don. from Abroad SOS-ES				
27910	Don. from Abroad KDI IO				
27920	Don. from Abroad Other Assoc.				
	Sub total	14,608,045,168.00	100,979,452.00	36,068,418,877.00	116,415,436,982.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

No.	Name	Net Change		Balance	
		Debit	Credit	Debit	Credit
	Carry over	14,608,045,168.00	100,979,452.00	36,068,418,877.00	116,415,436,982.00
29999	Total Transf. fr. SOS Assoc.				111,886,526,291
30000	Local Revenues				
31000	Local Revenues from Private S.				
31110	Sporadic donations from indiv.				8,168,000
31115	Major & Mid-level Donations				
31120	Sponsorships by individuals				
31125	Other committed giving indiv.				
31130	Corporate Part. & Major Donors				
31131	Cause-related marketing (CRM)				
31132	Other Corporate Donations				
31133	Corp. don. 1-to-1 interaction				21,031,062,036
31140	Legacies & Bequests				
31150	Foundations & Other Institut.				
31160	Events				
31170	Merchandising & Licencing				
31180	Donations in kind / Private				
31190	Direct donations from abroad				
32000	Local Revenues from Public S.				
32110	Domestic Government Allowances		2,808,857,000		5,700,200,500
32120	Donations in kind / Public				
33000	Operational Revenues				
33100	Fees				
33200	Revenues (e.g. from TC)				
33300	Fees from Other SOS-Facilities				
34000	Other Local Revenues				
34100	Sale of Assets				
34200	Rent				
34300	Bank Interests		94,966,721		29,588,571
34400	Refunds VAT (Value Added Tax)				
34900	Miscellaneous Revenues				
39999	Total Local Revenues		2,903,823,721		26,769,019,107
40000	Construction & Investments				
41000	Construction Projects (CC)				
41100	CC Site & Development Costs				
41200	CC Arch. & Engineering Costs				
41300	CC Constr. Costs, Gen.Contract				
41400	CC Material Purchases				
41500	CC External Works				
41600	CC Infrastructure & Connect.				
41700	CC Furniture				
41800	CC Equipments				
41900	CC Vehicles				
41990	CC Others				
41999	Total Constr. Projects (CC)				
	Sub total	14,608,045,168.00	3,004,803,173.00	36,068,418,877.00	143,184,456,089.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	14,608,045,168.00	3,004,803,173.00	36,068,418,877.00	143,184,456,089.00
45000	Investments				
45100	Investments Sites & Land				
45200	Investments Buildings				
45300	Investments Furniture				
45400	Investments Vehicles				
45500	Investments Equ. & Mach.				
45501	Investments ICT Hardware				
45502	Investments ICT Software				
45503	Inv. ICT Internet Connection				
45999	Total Investments				
46000	Low Value Investments				
46100	Low Value Investments				
46200	Low Value Investments ICT				
49999	Total Constr. & Investments				
50000	Current Working Expenditures				
51000	Maintenance & Repairs				
51100	Maintenance & Repairs (sum)				
51200	Maint. & Repairs Sites & Land				
51300	Maint. & Repairs Buildings				
51400	Maint. & Repairs Furniture				
51500	Maint. & Repairs Vehicles				
51600	Maint. & Repairs Equ. & Mach.				
51601	Maint. & Repairs ICT Hardware				
51602	Maint. & Repairs ICT Software				
51603	Maint. & Repairs ICT Conn. Fee				
52000	Family Budget				
52100	Family Budget (sum)				
52200	Foodstuff				
52300	Cleaning Materials				
52400	Clothing, Sewing				
52500	School Expenditures				
52600	Pocket Money				
52900	Other Family Budget				
53000	Other Current Working Exp.				
53100	Other Curr. Working Exp. (sum)				
53200	Community Expenditures				
53300	School Fees				
53350	Fees International College				
53400	Activities				
53500	Public Services				
53600	Rent				
53700	Fees for External Services				
53900	Other CWE				
54000	Materials				
	Sub total	14,608,045,168.00	3,004,803,173.00	36,068,418,877.00	143,184,456,089.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	14,608,045,168.00	3,004,803,173.00	36,068,418,877.00	143,184,456,089.00
54100	Materials				
55000	Exp. for Medical Attendance				
55100	Exp. for Medical Attend. (sum)				
55200	Medical Exp. SOS Children				
55300	Med. Exp. SOS Mothers&Aunties				
55400	Medical Exp. Other SOS Staff				
55500	Medicine/Materials				
55900	Other Exp. f. Med. Attendance				
56000	Transportation				
56100	Transportation (sum)				
56200	Vehicles				
56300	Transportation				
56400	Travel Expenses				
56900	Other Exp. f. Transportation				
59999	Total Current Working Exp.				
60000	Personnel Expenditures				
61000	Current Personnel Expenditures				
61100	SOS-Mothers				
61110	SOS-Mothers Salaries				
61120	SOS-Mothers Taxes				
61130	SOS-Mothers Social Securities				
61200	SOS Aunts, Family Assistants				
61210	SOS-Aunts Salaries				
61220	SOS-Aunts Taxes				
61230	SOS-Aunts Social Securities				
61300	Educ., Social, Medical Staff				
61310	Educ. Staff Salaries				
61320	Educ. Staff Taxes				
61330	Educ. Staff Social Securities				
61400	Administrative Staff				
61410	Admin. Staff Salaries				
61420	Admin. Staff Taxes				
61430	Admin. Staff Social Securities				
61500	Maint., General Service Staff				
61510	Maint. Staff Salaries				
61520	Maint. Staff Taxes				
61530	Maint. Staff Social Securities				
61600	ICT Staff				
61610	ICT Staff Salaries				
61620	ICT Staff Taxes				
61630	ICT Staff Social Securities				
62000	Extraordinary Personnel Exp.				
62100	Redundancy Paymts/Indemnific.				
62200	Pension Payments				
	Sub total	14,608,045,168.00	3,004,803,173.00	36,068,418,877.00	143,184,456,089.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	14,608,045,168.00	3,004,803,173.00	36,068,418,877.00	143,184,456,089.00
62900	Other Extraordinary Pers. Exp.				
63000	HRD Expenditures				
63100	HRD Trainings, Ext. Trainers				
63101	HRD Trainings Ext.Trainers ICT				
63200	HRD Travel Expenses				
63201	HRD Travel Expenses ICT				
69999	Total Personnel Expenditures				
70000	Administration & Publicity Exp				
71000	Administration				
71100	Administration (sum)				
71200	Telecommunications				
71210	ICT connection fees				
71300	Postage				
71400	Office Supplies				
71500	Bank Charges	2,155,634		3,341,879	
71610	Various Fees & Charges				
71611	ICT Consulting Fees				
71620	Audit Fees				
71630	Professional Fees				
71700	Insurances				
71900	Other Administration Expend.				
72000	Publicity Expenditures				
72100	Publicity Expenditures (sum)				
72200	Advertising				
72300	Films & Pictures				
72400	PR Materials & Brochures				
72500	External Events				
72900	Other Publicity Expenditures				
79999	Total Admin. & Publ. Exp.	2,155,634		3,341,879	
80000	Non Cash Flow & Clearing Acc.				
81000	Depreciation				
81100	Depreciation			34,953,226,046	
82000	Disposal of Assets				
82100	Disposal of Assets				
83000	Valuations				
83100	Realized Gains/Losses FCY		384,536	72,599,350	
83200	Unrealized Gains/Losses FCY				
83900	Other Valuations & Bad Debts				
84000	Other Non Cash Flow Relev.Pos.				
84100	Other Non Cash Flow Relev.Pos.				
88000	Clearing Accounts				
88100	Transfers from/to AU RC				
88110	Transfer of Funds to AU RC		11,291,489,093		48,920,469,599
88120	Payments for AU RC				
	Sub total	14,610,200,802.00	14,296,676,802.00	71,097,586,152.00	192,104,925,688.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
		Debit	Credit	Debit	Credit
Carry over		14,610,200,802.00	14,296,676,802.00	71,097,586,152.00	192,104,925,688.00
88130	Salary Payments for AU RC				
88200	Transfers from/to AU CC				
88210	Transfers from/to AU CC			187,574,655,860	
88800	Internal Transfers				
88810	Internal Transfers			16,809,937,932	
88820	Internal Tr. Money Gifts SPO				
88830	Internal Tr. School Fees				
88880	Internal Tr./Special Donations				
89999	Total Non Cash Flow & Clear.	11,291,873,629	190,489,949,589		
90000	Accum. Funds & Liabilities				
91000	Accumulated Funds				
91100	Accumulated Funds				
91200	Retained Earnings (P & L)				77,014,917,385
91999	Total Accumulated Funds				77,014,917,385
92000	Liabilities				
92100	Liabilities Money Gifts SPO				
92110	Liabilities Money Gifts SPO				
92200	Provisions & Reserves				
92210	Pension Funds				
92220	Redundancy Payment Fund				
92230	Other Trusts & Special Funds				
92300	Accrued Exp./Deferr. Income				
92310	Accrued Exp./Deferr. Income				
92600	Liabilities Payroll				
92610	Payroll				
92620	Income Tax (Payroll)				
92630	Social Security (Payroll)				
92700	Refunds to another AU				
92710	Refunds to another AU				
92900	Other Liabilities				
92910	Suppliers SOS				
92920	Suppliers Non-SOS				
92930	VAT Input				
92940	Other Tax Liabilities				
92950	Cash Surplus				
92960	Retention Construction Project				
92990	Other Liabilities		313,524,000		6,369,359,432
92999	Total Liabilities		313,524,000		6,369,359,432
93000	Restricted Funds				
93110	Rest. Funds HGFD				
93120	Rest. Funds SOS-KDEV				
93130	Rest. Funds SOS-DK				
93140	Rest. Funds SOS-SE				
93150	Rest. Funds SOS-NO				
Sub total		14,610,200,802.00	14,610,200,802.00	275,482,179,944.00	275,489,202,505.00

Trial Balance

SOS Children's villages of Vietnam

2013 CC NA Vietnam

Period: 01/01/22..C31/12/22

G/L Account: Date Filter: 01/01/22..C31/12/22, Closing Entry Filter: No

		Net Change		Balance	
				
No.	Name	Debit	Credit	Debit	Credit
	Carry over	14,610,200,802.00	14,610,200,802.00	275,482,179,944.00	275,489,202,505.00
93160	Rest. Funds SOS-FR				
93170	Rest. Funds SOS-NL				
93180	Rest. Funds SOS-CH				
93190	Rest. Funds SOS-LU				
93210	Rest. Funds SOS-UK				
93220	Rest. Funds SOS-AT				
93230	Rest. Funds SOS-BE				
93240	Rest. Funds SOS-CA				
93250	Rest. Funds SOS-US				
93260	Rest. Funds SOS-FI				
93270	Rest. Funds SOS-IS				
93280	Rest. Funds SOS-IT				
93290	Rest. Funds SOS-ES				
93710	Rest. Funds KDI IO				
93720	Rest. Funds Other SOS Ass.				
93810	Rest. Funds Sponsorships SPO				
93820	Rest. Funds Other Sponsorships				
93910	Rest. Funds Local Income				
93990	Total Restricted Funds				
98000	Liquidity Planning				
98100	NAF Net Change (LP)				
98200	OB Correction Increase (LP)				
98300	OB Correction Decrease (LP)				
98990	Total Liquidity Planning				
99000	Planning Positions				
99100	Opening Balance (Plan. Pos.)				
99200	Reserves (Plan. Pos.)				
99300	Non-avail. Funds (Plan. Pos.)				
99340	Non-avail. Funds Loc Inc (PP)				
99990	Total Planning Positions				
99999	Transfer of Balances			7,022,561	
Total		14,610,200,802	14,610,200,802	275,489,202,505	275,489,202,505



SOS-Children's Villages of Vietnam

Special-purpose consolidated Financial
Statements for the year ended 31 December 2022





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INDEPENDENT AUDITOR'S REPORT

**To: SOS-Children's Villages of Vietnam
SOS-Kinderdorf International**

Opinion

We have audited the accompanying special-purpose consolidated financial statements, which comprise the special-purpose consolidated statement of assets, liabilities and fund balance as at 31 December 2022, the special-purpose consolidated statement of income and expenditure and special-purpose consolidated statement of cash flows for the year then ended of SOS-Children's Villages of Vietnam and notes comprising a summary of significant accounting policies and other explanatory information ("the special-purpose consolidated financial statements") as set out on pages 4 to 39.

In our opinion, the special-purpose consolidated financial statements of SOS-Children's Villages of Vietnam for the year ended 31 December 2022 have been prepared, in all material respects, in accordance with the basis of accounting and the accounting policies described in Note 2 to the special-purpose consolidated financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of SOS-Children's Villages of Vietnam in accordance with the ethical requirements that are relevant to our audit of the special-purpose consolidated financial statements in Vietnam, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter - Basis of Accounting and Restriction on Use and Distribution

We draw attention to Note 2 to the special-purpose consolidated financial statements, which describes the basis of accounting and the accounting policies adopted by SOS-Children's Villages of Vietnam. The special-purpose consolidated financial statements are prepared for the information of and use by management of SOS-Children's Villages of Vietnam and SOS-Kinderdorf International. As a result, the special-purpose consolidated financial statements may not be suitable for another purpose. Our audit report is intended solely for the management of SOS-Children's Villages of Vietnam and SOS-Kinderdorf International and should not be used by or distributed to other parties other than the management of SOS-Children's Villages of Vietnam and SOS-Kinderdorf International.

Our opinion is not modified in respect of this matter.

Responsibilities of Management of SOS-Children's Villages of Vietnam for the special-purpose consolidated Financial Statements

Management of SOS Vietnam is responsible for the preparation and presentation of the special-purpose consolidated financial statements in accordance with the basis of accounting and the accounting policies described in Note 2 to the special-purpose consolidated financial statements, and for such internal control as management of SOS Vietnam determines is necessary to enable the preparation of special-purpose consolidated financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the special-purpose consolidated financial statements, Management of SOS Vietnam is responsible for assessing SOS Vietnam's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the special-purpose consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the special-purpose consolidated financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special-purpose consolidated financial statements.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the special-purpose consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SOS Vietnam's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management of SOS Vietnam.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on SOS Vietnam's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the special-purpose consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause SOS Vietnam to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG Limited

Vietnam

Audit Report No. 23-02-00054-23-36



Dam Xuan Lam

Partner, Audit Services

Practicing Auditor Registration

Certificate No. 0861-2023-007-1

Hanoi, 12 September 2023

SOS-Children's Villages of Vietnam
Special-purpose consolidated statement of assets, liabilities and fund balance as at 31 December 2022

	Note	31/12/2022 VND	1/1/2022 VND
ASSETS			
Cash	3	243,212,404,519	162,096,161,920
Cash on hand		139,348,022	114,892,098
Cash at banks and term deposits		241,778,844,029	161,898,860,285
Cash at State Treasury		1,294,212,468	82,409,537
Accounts receivables	4	23,094,965,582	19,808,237,003
Fixed assets		1,046,788,310,350	1,086,106,384,812
Tangible fixed assets	5	220,460,708,062	238,090,389,247
Cost		824,954,006,446	810,145,016,839
Accumulated depreciation		(604,493,298,384)	(572,054,627,592)
Intangible fixed assets	6	809,483,413,407	819,295,267,699
Cost		814,279,404,794	823,051,785,294
Accumulated amortisation		(4,795,991,387)	(3,756,517,595)
Construction in progress	7	16,844,188,881	28,720,727,866
TOTAL ASSETS		1,313,095,680,451	1,268,010,783,735
LIABILITIES			
LIABILITIES	8	127,598,975,017	120,875,760,660
Children's money gift		17,354,461,098	15,467,111,432
Accounts payable		110,244,513,919	105,408,649,228
FUND BALANCE		1,185,496,705,434	1,147,135,023,075
Contributions from Government of Vietnam		822,978,836,861	826,375,416,866
Land use rights		808,589,580,000	817,481,272,500
Fund for fixed assets and construction in progress		14,389,256,861	8,894,144,366
Contributions from SOS-Kinderdorf International and others		362,517,868,573	320,759,606,209
Funds for fixed assets and construction in progress		223,809,473,489	259,730,967,946
Funds for operations		138,708,395,084	61,028,638,263
TOTAL LIABILITIES AND FUND BALANCE		1,313,095,680,451	1,268,010,783,735

Prepared by:

12 September 2023



Nguyen Thi Minh Chinh
 Preparer cum Chief Accountant

Approved by:



Le Minh Giang
 National Director

The accompanying notes are an integral part of these consolidated financial statements

SOS-Children's Villages of Vietnam
Special-purpose consolidated statement of income and expenditure for the year ended 31 December 2022

	Code	Note	2022 VND	2021 VND
INCOME			550,682,924,840	424,325,931,766
1. Foreign remittances		9	210,156,925,870	173,097,972,808
	88110/			
- Operating costs	88810		198,865,436,777	169,205,631,597
- Investment	88210		11,291,489,093	3,892,341,211
2. Donation			89,237,982,133	70,648,269,886
- Donation in cash	31110		86,093,739,035	69,081,732,986
- Donation in kind	31180		3,144,243,098	1,566,536,900
3. Government subsidies			38,456,886,398	33,164,213,260
- Subsidies in cash	32110		38,034,862,472	33,141,213,260
- Subsidies in kind	32120		422,023,926	23,000,000
4. School fees	33100		205,110,930,535	141,578,143,788
5. Disposal of assets	34100		16,410,000	144,900,000
6. Bank interest	34300		4,823,127,177	3,868,610,844
7. Construction tax refund	34400		240,120,452	-
8. Other income	34900		2,640,542,275	1,823,821,180
EXPENDITURE		10	472,981,605,388	431,780,363,525
1. Investment			22,881,023,388	27,641,716,565
- Construction expenses	01699		5,132,180,705	5,829,028,000
- Fixed assets	01999		14,817,251,908	17,738,211,467
- Low value investment	46100		2,445,134,061	3,693,878,204
- Low value ICT investment	46200		486,456,714	380,598,894
2. Operating expenses	59999		173,764,960,734	132,659,900,416
2.1 Repairs and maintenance	51000		7,183,201,502	10,028,772,833
2.2 Family budget	52000		52,854,427,238	45,298,886,480
2.3 Community house	53200		6,345,869,583	1,802,372,980
2.4 Schooling	53300		85,722,951,751	59,645,972,226
2.5 Activities	53400		8,886,559,127	4,917,143,646
2.6 Public services	53500		3,748,865,302	4,587,860,243
2.7 External services	53700		1,949,453,093	374,069,257
2.8 Other operating expenses	53900		1,361,342,891	2,083,463,119
2.9 Medical expenses	55000		2,247,041,530	1,393,558,298
2.10 Transportation expenses	56000		3,465,248,717	2,527,801,334
3. Total personnel expenses	69900		164,281,913,407	163,997,393,070
3.1 Personnel expenses	60000		138,329,775,979	118,634,698,555
- Mothers	61100		28,554,267,376	25,158,840,340
- Aunts	61200		7,290,495,367	6,906,040,700
- Education staffs	61300		57,835,463,498	51,266,769,622
- Administrative staffs	61400		28,040,760,712	21,100,600,511
- Maintenance and general service staffs	61500		15,522,720,584	13,562,804,219
- ICT staffs	61600		1,086,068,442	639,643,163
3.2 Extraordinary personnel expenses	62000		23,421,985,795	23,290,983,998
3.3 Human resource development expenses	63000		1,598,167,332	1,731,081,461

The accompanying notes are an integral part of these consolidated financial statements

SOS-Children's Villages of Vietnam
Special-purpose consolidated statement of income and expenditure for the year ended 31 December 2022 (continued)

	Code	Note	2022 VND	2021 VND
3.4 Severance allowance	64100		(180,786,274)	10,668,679,096
3.5 Pension fund and housing benefits	64200		1,112,770,575	9,671,949,960
4. Administration expenses	70000		22,538,554,354	29,081,000,309
5. Supporting projects expenses		11	88,556,238,421	77,649,568,033
6. Bank charges			754,074,661	666,773,892
7. Foreign exchange differences			204,840,423	84,011,240
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE			77,701,319,452	(7,454,431,759)

12 September 2023

Prepared by:



Nguyen Thi Minh Chinh
Preparer cum Chief Accountant

Approved by:



Le Minh Giang
National Director

The accompanying notes are an integral part of these consolidated financial statements

SOS-Children's Villages of Vietnam
Special-purpose consolidated statement of cash flows for the year ended 31 December 2022

	Code	Note	2022 VND	2021 VND
CASH AT THE BEGINNING OF THE YEAR		3	162,096,161,920	153,544,702,144
INCOME			530,202,792,375	405,249,530,806
1. Foreign remittances			193,243,060,429	155,611,108,748
	88110/			
- Operating costs	88810		182,958,692,001	138,528,777,587
- Investment	88210		10,284,368,428	17,082,331,161
2. Donation			86,093,739,035	69,081,732,986
- Donation in cash	31110		86,093,739,035	69,081,732,986
3. Government subsidies			38,034,862,472	33,141,213,260
- Subsidies in cash	32110		38,034,862,472	33,141,213,260
4. School fees	33100		205,110,930,535	141,578,143,788
5. Proceeds from disposal of assets	34100		16,410,000	144,900,000
6. Bank interest	34300		4,823,127,177	3,868,610,844
7. Construction tax refund	34400		240,120,452	-
8. Other income	34900		2,640,542,275	1,823,821,180
EXPENDITURE			452,146,341,864	392,279,322,269
1. Investment			19,198,080,364	26,052,179,665
- Construction expenses	01699	12	4,906,753,705	5,829,028,000
- Fixed assets	01999		11,941,623,907	16,270,774,567
- Low value investment	46100		1,863,246,038	3,571,778,204
- Low value ICT investment	46200		486,456,714	380,598,894
2. Operating expenses	59999		173,517,513,899	132,210,605,366
2.1 Repairs and maintenance	51000		7,183,201,502	9,902,020,062
2.2 Family budget	52000		52,854,427,238	45,298,886,480
2.3 Community house	53200		6,345,869,583	1,479,830,701
2.4 Schooling	53300		85,722,951,751	59,645,972,226
2.5 Activities	53400		8,733,672,292	4,917,143,646
2.6 Public services	53500		3,748,865,302	4,587,860,243
2.7 External services	53700		1,854,893,093	374,069,257
2.8 Other operating expenses	53900		1,361,342,891	2,083,463,119
2.9 Medical expenses	55000		2,247,041,530	1,393,558,298
2.10 Transportation expenses	56000		3,465,248,717	2,527,801,334
3. Total personnel expenses	69900		163,349,929,106	143,656,764,014
3.1 Personnel expenses	60000		138,329,775,979	118,634,698,555
- Mothers	61100		28,554,267,376	25,158,840,340
- Aunts	61200		7,290,495,367	6,906,040,700
- Education staffs	61300		57,835,463,498	51,266,769,622
- Administrative staffs	61400		28,040,760,712	21,100,600,511
- Maintenance and general service staffs	61500		15,522,720,584	13,562,804,219
- ICT staffs	61600		1,086,068,442	639,643,163
3.2 Extraordinary personnel expenses	62000		23,421,985,795	23,290,983,998
3.3 Human resource development expenses	63000		1,598,167,332	1,731,081,461

The accompanying notes are an integral part of these consolidated financial statements

SOS-Children's Villages of Vietnam

Special-purpose consolidated statement of cash flows for the year ended 31 December 2022
(continued)

	Code	Note	2022 VND	2021 VND
4. Administration expenses	70000		6,879,256,413	12,043,431,299
5. Supporting projects expenses		8	88,447,487,421	77,649,568,033
6. Bank charges			754,074,661	666,773,892
SURPLUS OF INCOME OVER EXPENDITURE			78,056,450,511	12,970,208,537
Foreign exchange differences			(204,840,423)	(84,011,240)
(Increase)/decrease in accounts receivable			(3,286,728,579)	(4,361,822,406)
Increase/(decrease) in money gift accounts			1,887,349,666	(441,952,723)
Increase/(decrease) in accounts payable			4,664,011,424	469,037,608
CASH AT THE END OF THE YEAR		3	243,212,404,519	162,096,161,920

12 September 2023

Prepared by:



Nguyen Thi Minh Chinh
Preparer cum Chief Accountant

Approved by:



Le Minh Giang
National Director

The accompanying notes are an integral part of these consolidated financial statements

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022

These notes form an integral part of and should be read in conjunction with the special-purpose consolidated financial statements.

1. Background

On 22 December 1987, the Ministry of Labor, Invalids and Social Affairs of the Socialist Republic of Vietnam (the "Ministry") and SOS-Kinderdorf International, a non-profit organization based in Vienna, Austria agreed to establish the SOS-Children's Villages of Vietnam ("the SOS Villages of Vietnam").

Under the agreement, the Government of Vietnam will provide fully integrated and suitable lands, free of cost, for the construction of several schools and villages in different parts of Vietnam that will be used and managed by the SOS-Children's Villages of Vietnam. The legal title to these lands will be, in conformity with the Vietnamese law on land, issued in the name of SOS-Children's Villages of Vietnam.

The agreement also states that in the future, the Government of Vietnam will try to raise local donations to assist in funding the operating costs of the different Villages in Vietnam. Moreover, when the economic conditions of Vietnam permit, the Ministry will propose for the Government of Vietnam to provide financial assistance to SOS-Children's Villages of Vietnam.

The primary objectives of the SOS Villages of Vietnam are:

- to provide care and foster homes and community to orphaned, abandoned and needy children;
- to provide for the basic needs of all children in the SOS Villages of Vietnam as much as possible, and to prepare these children for their eventual integration in society and so they become productive citizens; and
- to provide such ancillary facilities such as school and social centers that will be open not only to the children in the SOS Villages of Vietnam but also to children from the Villages' neighboring communities.

As of 1 January 2022 and 31 December 2022, SOS-Children's Villages of Vietnam comprises of offices, villages and schools that were established according to the relevant decision of the Government of Vietnam as presented below:

Name	Establishment decision
Offices	
1. National Co-ordination Office of SOS-Children's Villages of Vietnam ("National Co-ordination Office")	Decision No.492/7 by Government Office dated 3 March 1988
2. National Training Centre of SOS-Children's Villages of Vietnam ("National Training Centre")	Decision No.492/7 by Government Office dated 3 March 1988
3. Fund Development and Communication Division of SOS-Children's Villages of Vietnam ("Fund Development and Communication Division")	Decision No.492/7 by Government Office dated 3 March 1988

SOS-Children's Villages of Vietnam**Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)**

Name	Establishment decision
<i>Villages</i>	
1. SOS-Children's Village in Hanoi	Decision No.492/7 by Government Office dated 3 March 1988
2. SOS-Children's Village in Ho Chi Minh City	Decision No.348 KTDN by Government Office dated 1 March 1989
3. SOS-Children's Village in Da Lat	Decision No.348 KTDN by Government Office dated 1 March 1989
4. SOS-Children's Village in Vinh	Decision No.348 KTDN by Government Office dated 1 March 1989
5. SOS-Children's Village in Da Nang	Decision No.627 KG by Government Office dated 6 March 1991
6. SOS-Children's Village in Hai Phong	Decision No.6810 QKQT by Government Office dated 30 December 1993
7. SOS-Children's Village in Ca Mau	Decision No.6810 QKQT by Government Office dated 30 December 1993
8. SOS-Children's Village in Viet Tri	Decision No.2860 QKQT by Government Office dated 25 May 1995
9. SOS-Children's Village in Nha Trang	Decision No.2860 QKQT by Government Office dated 25 May 1995
10. SOS-Children's Village in Ben Tre	Decision No.2860 QKQT by Government Office dated 25 May 1995
11. SOS-Children's Village in Thanh Hoa	Decision No.1581 QDCT by Thanh Hoa Province People Committee dated 17 May 2004
12. SOS-Children's Village in Dong Hoi	Decision No.82/2004/QD-UB by the People Committee of Quang Binh dated 1 December 2004
13. SOS-Children's Village in Dien Bien	Decision No.1343/QD-UBND by Dien Bien Province People Committee dated 5 August 2009
14. SOS-Children's Village in Quy Nhon	Decision No.1849/CT-UBND by Quy Nhon's Provincial People Committee dated 18 August 2010
15. SOS-Children's Village in Pleiku	Decision No.587/QD-UBND by Gia Lai Provincial People's Committee dated 24 June 2013
16. SOS-Children's Village in Thai Binh	Decision No.2200/QD - UBND by Thai Binh People's Committee dated 8 October 2013
17. SOS-Children's Village in Hue	Decision No. 143/QD-UBND by Thua Thien Hue Provincial People's Committee dated 21 January 2015.
<i>Schools</i>	
1. Hermann Gmeiner School in Hanoi	Decision No.1790/QDUB by Hanoi People's Committee dated 26 August 1994
2. Hermann Gmeiner School in Ho Chi Minh City	Decision No.1254/QD-UB-NC by Ho Chi Minh City People's Committee dated 19 August 1993
3. Hermann Gmeiner School in Da Lat	Decision No.1236/QD-UBTC by Lam Dong Province People's Committee dated 18 August 1993

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

Name	Establishment decision
4. Hermann Gmeiner School in Vinh	Decision No.439 QDUB by Nghe Tinh Province People's Committee dated 17 May 1994
5. Hermann Gmeiner School in Da Nang	Decision No.1930 QDUB by Quang Nam Da Nang Province's People Committee dated 9 August 1996
6. Hermann Gmeiner School in Hai Phong	Decision No.460 QDUB by Hai Phong Province People's Committee dated 21 March 2000
7. Hermann Gmeiner School in Ca Mau	Decision No.477 QD/CT.UB by Ca Mau Province People's Committee dated 11 May 2001
8. Hermann Gmeiner School in Viet Tri	Decision No.720/2000/ QDUB by Phu Tho Province People's Committee dated 31 March 2000
9. Hermann Gmeiner School in Nha Trang	Decision No.182/2002/QD-UB by Khanh Hoa Province People's Committee dated 05 June 2002
10. Hermann Gmeiner School in Ben Tre	Decision No.2939/2001/QD-UB by Ben Tre Province People's Committee dated 25 June 2001
11. Hermann Gmeiner School in Thanh Hoa	Decision No.2527/QD-UB-TC of the Thanh Hoa Province People's Committee dated 1 July 2010
12. Hermann Gmeiner School in Dien Bien Phu (*)	Decision No.5997/QD-UBND of the Dien Bien District People's Committee dated 12 December 2013
<i>Vocational Training School</i>	
SOS-Vocational Training School in Viet Tri	Decision No.2486/2004/QD-CT by the People Committee of Phu Tho Province dated 10 August 2004

- (i) From 16 August 2022, Hermann Gmeiner School in Dien Bien Phu has been handed over by SOS-Children's Villages of Vietnam to the People's Committee of Dien Bien Province under Notice No. 50/TB-UBND dated 16 May 2022. Therefore, Dien Bien Phu School prepares the final financial statements for the accounting period from 1 January 2022 to 15 August 2022, and then transfers to the People's Committee of Dien Bien Province for establishing a public educational institution under the People's Committee of Dien Bien Phu City.

As at 31 December 2022, all SOS-Children's Villages of Vietnam had an aggregated 2,785 children (31 December 2021: 2,777 children) and the Hermann Gmeiner Schools had a total of 13,364 students (31 December 2021: 13,457 students).

2. Summary of significant accounting policies

The following significant accounting policies have been adopted by SOS Vietnam in the preparation of these special-purpose consolidated financial statements.

(a) Basis of preparation

The special-purpose consolidated financial statements, which are expressed in Vietnam Dong ("VND"), have been prepared in accordance with a modified cash basis of accounting. This is a basis of accounting that is designed to meet the requirements for the purpose of reporting the receipt and use of funds provided by SOS-Kinderdorf International and other member associations to SOS Vietnam through the National Co-ordination Office of SOS-Children's Villages of Vietnam as well as reporting the contribution of the Government of Vietnam.

The special-purpose consolidated financial statements of SOS-Children's Villages of Vietnam comprise:

- the operations of offices, villages and schools of SOS-Children's Villages of Vietnam.
- funds directly disbursed by the National Co-ordination Office of SOS-Children's Villages of Vietnam for the acquisition of certain fixed assets and the construction of the housing complex of offices, villages and schools. These fixed assets and construction work will be transferred to offices, villages and schools upon completion, and they will be recorded as assets of offices, villages and schools at that time;
- the money gift accounts maintained by SOS-Children's Villages of Vietnam for SOS children.
- the Standard Chartered Bank – Hanoi Branch Account No. USD-88000207111, owned by SOS-Kinderdorf International.

Intra-group transactions, receivables and payables balances at the year-end between offices, villages and schools of SOS-Children's Villages of Vietnam are fully eliminated in preparing the special-purpose consolidated financial statements.

The special-purpose consolidated financial statements are prepared solely for use of the management of SOS-Children's Villages of Vietnam and SOS-Kinderdorf International and will not be distributed to or used by parties other than SOS-Children's Villages of Vietnam and SOS-Kinderdorf International.

(b) Foreign currency transactions

Payment denominated in foreign currencies are translated into VND using the exchange rate ruling at the date of transaction quoted by of Joint Stock Commercial Bank for Foreign Trade of Vietnam.

Ending cash balance denominated in foreign currencies except for those kept under Children's money gift accounts, is revaluated into VND using the interbank exchange rate ruling at the balance sheet date.

Since Children's money gift is remitted to SOS-Children's Villages of Vietnam from SOS-Kinderdorf International to be deposited into a separate bank account on behalf of children, cash balance denominated in foreign currencies of Children's money gift accounts is not revaluated at the year-end.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

All realized and unrealized exchange differences are included and presented separately in the special-purpose consolidated financial statements.

(c) Cash

Cash comprises cash on hand and cash at bank and cash at Vietnam State Treasury.

(d) Receivables

Advances to project staffs

These represent advances to SOS Vietnam's employees to implement the Village's activities. At the balance sheet date, the activities were completed but relevant supporting documents are being obtained for finalisation of the advances.

Refundable value added tax

Refundable value added tax represents the amount of value added tax pending for refund at the end of the reporting period. SOS Vietnam will use the refundable value added tax to implement the planned activities after receipt from the tax authority.

Prepayments to suppliers

Prepaid to suppliers represent amounts advanced to suppliers for the purchases of goods and services that are not yet delivered or rendered.

Refundable security deposits

Refundable security deposits comprise advances to suppliers in accordance with the terms of relevant contracts, for example for the courier service and fixed line telephone service.

(e) Tangible fixed assets

(i) Cost

Tangible fixed assets are initially stated at cost in the special-purpose consolidated financial statements.

The cost of a fixed asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure for additions, improvements, major maintenance and repairs as approved by management of SOS-Children's Villages of Vietnam are charged to the statement of income and expenditure and are also capitalized in the special-purpose consolidated statement of assets, liabilities and fund balance. When assets are sold or retired, their cost and accumulated depreciation are removed from the consolidated statement of assets, liabilities and fund balance and any proceed from their disposal is included in the special-purpose consolidated statement of income and expenditure.

Some tangible fixed assets of certain schools and villages were revalued in accordance with Decision No. 466/TTg dated 2 July 1997 of the Prime Minister on the revaluation of properties in Administrative Agencies and Decision No. 6/KK-TW of the Chief of the Board of Central Properties Examination Instruction. Revaluation increases/decreases are recorded as a result of this revaluation.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The annual depreciation rates are applied in accordance with Circular No. 45/2018/TT-BTC dated 7 May 2018 by the Ministry of Finance as follows:

• Buildings, architectural structures and improvements	from 5% to 20%
• Office equipment	from 12.5% to 20%
• Motor vehicles	from 6.67% to 10%
• Other equipment	from 8% to 20%

(f) Intangible fixed assets

(i) Land use rights

The value of land use rights represents the contribution from the Government of Vietnam to SOS Vietnam in accordance with the Agreement dated 22 December 1987 between the Ministry of Labour, Invalids and Social Affairs of the Socialist Republic of Vietnam and SOS – Kinderdorf International.

Land use rights are not amortised as SOS-Children's Villages of Vietnam has indefinite land use rights.

(ii) Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis using annual amortisation rates ranging from 10% to 50%, in accordance with Circular 45/2018/TT-BTC dated 7 May 2018 of Ministry of Finance.

(g) Liabilities

Children's money gift

Children's money gift is remitted to SOS-Children's Villages of Vietnam from SOS-Kinderdorf International and is deposited into a separate bank account on behalf of children. The money gift is distributed to the eligible children when certain requirements of SOS-Kinderdorf International are met.

Warranty deposits payable

Payables represent warranty retention that will be paid to the contractors at the expiry of the warranty period. Such warranty retention is recognised as payable in the special-purpose consolidated statement of assets, liabilities and fund balance when the construction work has been completed and liquidation minutes are signed.

Social insurance, health insurance, unemployment insurance and personal income tax

Social insurance, health insurance, unemployment insurance and personal income tax that have not been paid to tax authorities and insurance agencies are presented as payables in the special-purpose consolidated statement of assets, liabilities and fund balances.

Severance allowance

Severance allowance is made upon resignation and termination for all employees who was hired before 31 December 2008 and still active in SOS at reporting date. This allowance is equal to 0.5 months of average of last 6 months salary for each year of employment until December 2008.

SOS-Children's Villages of Vietnam**Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)*****Pension fund and housing benefits***

Housing benefits including one-time housing benefits package of VND10,000,000 to purchase furniture, beddings, kitchen utensils, payable at retirement and monthly rental costs payable from retirement until death for mothers and aunts who retired at retirement age and completed 20 years of service and 20 years of insurance contribution.

Pension fund is the difference between 60% of wage and pension paid by Vietnam Social Insurance Agency payable monthly after retirement until death for all mothers and aunts who retired at retirement age and complete 20 years of service, 20 years of insurance contribution, and hired before 1995.

Other payables

Other payables represent:

- the meal allowance subsidy to children from the local government in accordance with Decree 136/2013/ND-CP dated 21 October 2013 that has not been used up at the balance sheet date.
- the unused amounts from the Students' Parents Fund that were collected and paid by the schools on behalf of the Students' Parents Association; and
- the amounts transferred by the donor for giving lucky money (lixì) and organising birthday parties for the children but not yet given to them.

(h) Income

Income, which includes subsidies from SOS-Kinderdorf International and its member associations, those from Hermann Gmeiner Fonds Deutschland ("HGFD"), other donors, and subsidies from the Vietnamese Government, amounts collected from children, interest from deposits and donations, and other income, is recognised upon receipt.

(i) Expenditure

Expenditure is recognised when approved by management of SOS-Children's Villages of Vietnam.

3. Cash

	31/12/2022		1/1/2022	
	USD	VND equivalent	USD	VND equivalent
Cash on hand in VND		139,348,022		114,892,098
Cash at banks and term deposits		241,778,844,029		161,898,860,285
<i>Cash at banks in VND</i>		34,817,358,853		74,247,632,175
<i>Cash at banks in USD</i>	780,731	18,434,609,510	1,594,133	36,551,228,110
<i>Term deposits</i>		188,526,875,666		51,100,000,000
Cash at State Treasury		1,294,212,468		82,409,537
		<hr/>		<hr/>
		243,212,404,519		162,096,161,920
		<hr/>		<hr/>

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(a) Cash on hand per entity

	31/12/2022	1/1/2022
	VND	VND
National Co-ordination Office	5,698,959	3,149,435
National Training Centre	4,195,259	2,595,259
Fund Development and Communication Division	3,319,117	2,846,982
SOS-Children's Village in Hanoi	8,005,478	3,830,052
SOS-Children's Village in Hai Phong	6,477,511	3,457,927
SOS-Children's Village in Vinh	4,518,469	4,446,963
SOS-Children's Village in Viet Tri	5,599,783	2,744,704
SOS-Children's Village in Da Nang	5,808,821	5,089,116
SOS-Children's Village in Nha Trang	7,770,462	7,302,320
SOS-Children's Village in Ho Chi Minh City	9,250,854	6,344,228
SOS-Children's Village in Da Lat	7,163,428	4,132,049
SOS-Children's Village in Ca Mau	4,847,024	8,384,381
SOS-Children's Village in Ben Tre	7,062,386	1,186,104
SOS-Children's Village in Thanh Hoa	5,338,380	10,406,638
SOS-Children's Village in Quang Binh	8,960,957	6,851,698
SOS-Children's Village in Dien Bien Phu	8,879,697	4,135,869
SOS-Children's Village in Quy Nhon	7,529,826	2,166,202
SOS-Children's Village in Thai Binh	2,317,059	3,812,180
SOS-Children's Village in Pleiku	1,381,977	1,663,828
SOS-Children's Village in Hue	53,973	836,696
Hermann Gmeiner School in Hanoi	1,562,567	2,389,072
Hermann Gmeiner School in Hai Phong	4,129,041	4,456,877
Hermann Gmeiner School in Vinh	853,742	3,967,650
Hermann Gmeiner School in Viet Tri	1,674,093	1,512,637
Hermann Gmeiner School in Da Nang	676,807	354,383
Hermann Gmeiner School in Nha Trang	443,311	948,046
Hermann Gmeiner School in Go Vap	3,705,385	3,891,048
Hermann Gmeiner School in Da Lat	101,734	851,896
Hermann Gmeiner School in Ca Mau	1,029,173	2,887,315
Hermann Gmeiner School in Dien Bien Phu	-	2,176,869
Hermann Gmeiner School in Ben Tre	4,628,336	230,304
Hermann Gmeiner School in Thanh Hoa	4,201,490	3,555,774
SOS-Vocational Training School in Viet Tri	2,162,923	2,287,596
	139,348,022	114,892,098

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(b) Cash at banks in VND per entity

	31/12/2022 VND	1/1/2022 VND
SOS-Children's Villages of Vietnam	3,490,449,676	9,256,955,337
National Co-ordination Office	161,272,685	1,691,104,065
National Training Centre	142,372,765	112,485,255
Fund Development and Communication Division	160,050,551	1,235,139,044
SOS-Children's Village in Hanoi	303,526,451	93,233,809
SOS-Children's Village in Hai Phong	723,944,890	289,974,538
SOS-Children's Village in Vinh	529,436,833	113,677,501
SOS-Children's Village in Viet Tri	528,656,755	417,634,426
SOS-Children's Village in Da Nang	384,331,876	147,031,008
SOS-Children's Village in Nha Trang	219,306,925	260,374,096
SOS-Children's Village in Ho Chi Minh City	1,738,411,971	339,167,794
SOS-Children's Village in Da Lat	323,980,465	152,266,867
SOS-Children's Village in Ca Mau	261,419,906	275,820,554
SOS-Children's Village in Ben Tre	1,116,007,214	252,867,782
SOS-Children's Village in Thanh Hoa	573,289,524	147,297,024
SOS-Children's Village in Quang Binh	369,194,969	209,544,350
SOS-Children's Village in Dien Bien Phu	92,560,292	41,577,658
SOS-Children's Village in Quy Nhon	435,939,103	174,503,184
SOS-Children's Village in Thai Binh	532,649,445	176,706,192
SOS-Children's Village in Pleiku	83,343,772	396,548,334
SOS-Children's Village in Hue	95,888,410	312,488,576
Hermann Gmeiner School in Hanoi	2,597,870,443	456,090,074
Hermann Gmeiner School in Hai Phong	361,261,182	1,958,159,645
Hermann Gmeiner School in Vinh	2,521,644,595	2,139,461,104
Hermann Gmeiner School in Viet Tri	1,403,904,342	1,624,182,746
Hermann Gmeiner School in Da Nang	1,590,136,970	3,760,853,758
Hermann Gmeiner School in Nha Trang	56,090,805	1,752,829,145
Hermann Gmeiner School in Go Vap	7,294,298,574	29,320,683,187
Hermann Gmeiner School in Da Lat	516,616,468	2,304,560,152
Hermann Gmeiner School in Ca Mau	2,275,553,272	7,912,455,059
Hermann Gmeiner School in Dien Bien Phu	-	33,564,005
Hermann Gmeiner School in Ben Tre	3,550,776,404	6,816,106,456
Hermann Gmeiner School in Thanh Hoa	368,579,746	65,406,778
SOS-Vocational Training School in Viet Tri	14,591,574	6,882,672
	34,817,358,853	74,247,632,175

SOS-Children's Villages of Vietnam
Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)
(c) Cash at banks in USD per entity

	31/12/2022		1/1/2022	
	USD	VND equivalent	USD	VND equivalent
SOS-Children's Villages of Vietnam – current accounts (i)	45,746	1,080,148,412	106,172	2,457,357,438
SOS-Children's Villages of Vietnam – Children's money gift accounts (ii)	734,985	17,354,461,098	683,176	15,467,111,432
SOS-Kinderdorf International's current account at Standard Chartered Bank – Hanoi Branch	-	-	804,785	18,626,759,240
	780,731	18,434,609,510	1,594,133	36,551,228,110

- (i) SOS-Children's Villages of Vietnam – current accounts comprise of Operating account and Construction-in-progress account. Movements of these accounts in the year are as follows:

	2022 USD	2021 USD
Balance at the beginning of the year	106,172	218,266
Funding source for SOS Vietnam project	(10,273)	-
Transfer from Main bank USD account to Main bank VND	(50,000)	-
Foreign remittances received during the year	-	435
Funds transferred to Schools, Villages, National Co-ordination Office, National Training Centre and Fund Development and Communication Division	-	(112,413)
Bank charges	(153)	(116)
Balance at the end of the year	45,746	106,172

- (ii) Children's money gift account was opened to maintain the lucky money and birthday celebration for children received from donors. Movement of this account in the year is as follows:

	2022 USD	2021 USD
Balance at the beginning of the year	683,176	807,078
Money gift received during the year	56,195	53,182
Money gift distributed during the year	(4,344)	(177,039)
Bank fees	(42)	(45)
Balance at the end of the year	734,985	683,176

SOS-Children's Villages of Vietnam**Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)****4. Accounts receivable****(a) Accounts receivable breakdown per nature**

	31/12/2022	1/1/2022
	VND	VND
Refundable value added tax	15,153,403,910	14,290,055,114
Prepayment to supplier	1,007,120,665	-
Expenses for support to Family Strengthen Project awaiting approval (*)	1,020,000,000	-
Advances to project staffs	522,198,564	792,181,223
Deposit for office rental	20,000,000	10,000,000
Other receivables	5,372,242,443	4,716,000,666
	23,094,965,582	19,808,237,003

- (*) These represent the supporting expenditures to children in the community in Quang Nam under the Family Strengthen Project ("FSP Program") that was paid in 2022 but has not been approved by SOS-Children's Villages of Vietnam. In reality, the FSP Program has been implemented by Da Nang Village in Quang Nam - Da Nang province since August 2005. However, based on Decision No. 1335/QD-LDTBXH dated 23 December 2022 of the Ministry of Labour, Invalids and Social Affairs, the FSP Program was only approved for implementation in 6 provinces/cities including Ben Tre, Ca Mau, Lam Dong, Da Nang, Nghe An and Thai Binh. At the same time, the SOS-Children's Villages of Vietnam Office determined that the cooperation area under the Operation License of SOS Children's Villages International in Vietnam excludes Quang Nam province. As a result, the FSP Program was not approved for implementation in Quang Nam province and all supporting expenditures for the Family Strengthen Project in Quang Nam that were paid in 2022 are pending finalisation at the end of the fiscal year 2022 according to the Official Letter No. 944/SOSVN dated 26 December 2022 of SOS-Children's Villages of Vietnam Office. Da Nang Village will have to wait for the approval by the competent authority on including Quang Nam province into the project area in the Operation Registration Certificate in Vietnam of SOS Children's Villages International before it may continue implementing the project in Quang Nam province.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(b) Accounts receivable breakdown per entity

	31/12/2022	1/1/2022
	VND	VND
National Co-ordination Office	4,385,681,428	3,047,620,609
National Training Centre	35,682,594	36,858,424
Fund Development and Communication Division	118,480,048	354,257,138
SOS-Children's Village in Hanoi	618,071,647	515,690,344
SOS-Children's Village in Hai Phong	1,273,342,669	1,159,018,547
SOS-Children's Village in Vinh	1,143,389,468	1,185,638,262
SOS-Children's Village in Viet Tri	562,061,393	441,442,733
SOS-Children's Village in Da Nang	1,983,365,081	1,013,957,751
SOS-Children's Village in Nha Trang	873,768,857	785,464,828
SOS-Children's Village in Ho Chi Minh City	1,723,328,480	1,579,843,157
SOS-Children's Village in Da Lat	495,440,421	400,775,272
SOS-Children's Village in Ca Mau	728,774,039	720,985,938
SOS-Children's Village in Ben Tre	440,677,634	933,014,672
SOS-Children's Village in Thanh Hoa	923,480,402	765,704,960
SOS-Children's Village in Quang Binh	374,803,398	431,020,510
SOS-Children's Village in Dien Bien Phu	323,849,774	233,807,916
SOS-Children's Village in Quy Nhon	776,306,260	641,571,793
SOS-Children's Village in Thai Binh	699,624,321	691,527,521
SOS-Children's Village in Pleiku	406,301,272	339,035,854
SOS-Children's Village in Hue	1,195,159,937	123,244,898
Hermann Gmeiner School in Hanoi	1,800,457,901	1,775,022,990
Hermann Gmeiner School in Hai Phong	446,085,487	601,918,517
Hermann Gmeiner School in Vinh	27,728,830	17,692,470
Hermann Gmeiner School in Da Nang	20,162,800	175,167,131
Hermann Gmeiner School in Nha Trang	850,000	-
Hermann Gmeiner School in Go Vap	1,409,770,801	1,409,770,801
Hermann Gmeiner School in Dien Bien Phu	-	60,903,943
Hermann Gmeiner School in Ben Tre	650,000	99,971,940
Hermann Gmeiner School in Thanh Hoa	141,766,704	122,432,504
SOS-Vocational Training School in Viet Tri	165,903,936	144,875,580
	23,094,965,582	19,808,237,003

5. Tangible fixed assets**(a) Movement of tangible fixed assets**

	Buildings, architectural structures and improvements VND	Other tangible fixed assets (*) VND	Total VND
Cost amounts			
Opening balance	646,977,625,628	163,167,391,211	810,145,016,839
Additions	9,053,355,260	6,938,826,991	15,992,182,251
Transfer from construction in progress	15,530,790,390	1,477,929,300	17,008,719,690
Disposal	(13,356,724,614)	(4,742,042,076)	(18,098,766,690)
Written off	-	(128,145,644)	(128,145,644)
Reclassification	654,970,232	(654,970,232)	-
Other movement	-	35,000,000	35,000,000
Closing balance	658,860,016,896	166,093,989,550	824,954,006,446
Accumulated depreciation			
Opening balance	452,995,503,888	119,059,123,704	572,054,627,592
Charge for the year	31,864,080,622	12,517,586,636	44,381,667,258
Disposal	(7,633,154,596)	(4,230,344,894)	(11,863,499,490)
Written off	-	(114,496,976)	(114,496,976)
Reclassification	606,144,025	(606,144,025)	-
Other movement	-	35,000,000	35,000,000
Closing balance	477,832,573,939	126,660,724,445	604,493,298,384
Net book value			
Opening balance	193,982,121,740	44,108,267,507	238,090,389,247
Closing balance	181,027,442,957	39,433,265,105	220,460,708,062

(*) Other tangible fixed assets include office equipment, motor vehicles, furniture and fixtures.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(b) Detailed information on cost/revaluated amount and accumulated depreciation of tangible fixed assets per entity as at 31 December 2022

	Buildings, architectural structures and improvements VND	Other tangible fixed assets VND	Total VND
Cost			
National Co-ordination Office	13,674,126,443	7,896,765,350	21,570,891,793
National Training Centre	110,672,000	856,367,972	967,039,972
Fund Development and Communication Division	-	652,455,085	652,455,085
SOS-Children's Village in Hanoi	34,006,350,879	8,804,280,202	42,810,631,081
SOS-Children's Village in Hai Phong	37,817,490,865	5,545,825,532	43,363,316,397
SOS-Children's Village in Vinh	20,387,448,858	5,411,795,424	25,799,244,282
SOS-Children's Village in Viet Tri	27,929,708,793	4,601,415,271	32,531,124,064
SOS-Children's Village in Da Nang	34,321,903,949	4,648,174,580	38,970,078,529
SOS-Children's Village in Nha Trang	25,418,462,220	7,037,639,600	32,456,101,820
SOS-Children's Village in Ho Chi Minh City	27,161,636,626	5,590,744,081	32,752,380,707
SOS-Children's Village in Da Lat	15,407,581,526	4,530,619,395	19,938,200,921
SOS-Children's Village in Ca Mau	22,192,227,376	5,058,717,343	27,250,944,719
SOS-Children's Village in Ben Tre	20,736,112,463	4,487,122,757	25,223,235,220
SOS-Children's Village in Thanh Hoa	24,345,311,285	5,581,403,883	29,926,715,168
SOS-Children's Village in Quang Binh	27,083,906,422	5,565,881,128	32,649,787,550
SOS-Children's Village in Dien Bien Phu	27,087,677,242	7,201,488,705	34,289,165,947
SOS-Children's Village in Quy Nhon	35,475,213,247	11,640,862,208	47,116,075,455
SOS-Children's Village in Thai Binh	43,201,722,886	7,269,509,923	50,471,232,809
SOS-Children's Village in Pleiku	32,917,465,833	8,435,657,300	41,353,123,133
SOS-Children's Village in Hue	605,320,673	1,006,020,910	1,611,341,583
Hermann Gmeiner School in Hanoi	12,188,020,619	3,290,915,723	15,478,936,342
Hermann Gmeiner School in Hai Phong	26,221,113,250	4,328,362,539	30,549,475,789
Hermann Gmeiner School in Vinh	16,425,953,653	4,732,354,513	21,158,308,166
Hermann Gmeiner School in Viet Tri	12,055,793,145	3,178,424,707	15,234,217,852
Hermann Gmeiner School in Da Nang	15,914,567,463	3,631,639,907	19,546,207,370
Hermann Gmeiner School in Nha Trang	7,563,066,354	4,679,506,781	12,242,573,135
Hermann Gmeiner School in Go Vap	16,580,164,906	4,921,637,691	21,501,802,597
Hermann Gmeiner School in Da Lat	15,524,668,270	3,792,102,630	19,316,770,900
Hermann Gmeiner School in Ca Mau	22,195,526,414	5,293,770,617	27,489,297,031
Hermann Gmeiner School in Ben Tre	14,322,004,531	6,342,886,091	20,664,890,622
Hermann Gmeiner School in Thanh Hoa	14,023,738,634	2,060,006,422	16,083,745,056
SOS-Vocational Training School in Viet Tri	15,965,060,071	8,019,635,280	23,984,695,351
	658,860,016,896	166,093,989,550	824,954,006,446

SOS-Children's Villages of Vietnam
Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

	Buildings, architectural structures and improvements VND	Other tangible fixed assets VND	Total VND
Accumulated depreciation			
National Co-ordination Office	6,526,633,004	5,690,420,714	12,217,053,718
National Training Centre	31,234,448	764,516,723	795,751,171
Fund Development and Communication Division	-	413,865,909	413,865,909
SOS-Children's Village in Hanoi	25,683,028,793	6,142,999,264	31,826,028,057
SOS-Children's Village in Hai Phong	21,919,225,475	3,614,993,038	25,534,218,513
SOS-Children's Village in Vinh	16,994,418,626	3,427,089,330	20,421,507,956
SOS-Children's Village in Viet Tri	24,917,114,737	3,194,748,047	28,111,862,784
SOS-Children's Village in Da Nang	27,676,111,923	3,245,544,190	30,921,656,113
SOS-Children's Village in Nha Trang	19,992,432,228	5,390,090,314	25,382,522,542
SOS-Children's Village in Ho Chi Minh City	23,186,631,248	4,082,550,267	27,269,181,515
SOS-Children's Village in Da Lat	13,152,808,519	3,343,175,989	16,495,984,508
SOS-Children's Village in Ca Mau	20,799,500,713	4,129,506,041	24,929,006,754
SOS-Children's Village in Ben Tre	19,575,218,358	2,847,838,770	22,423,057,128
SOS-Children's Village in Thanh Hoa	14,655,963,416	4,760,310,598	19,416,274,014
SOS-Children's Village in Quang Binh	15,275,220,126	4,666,063,371	19,941,283,497
SOS-Children's Village in Dien Bien Phu	15,967,407,884	6,017,407,835	21,984,815,719
SOS-Children's Village in Quy Nhon	20,297,576,243	10,409,491,373	30,707,067,616
SOS-Children's Village in Thai Binh	21,632,086,684	5,698,342,816	27,330,429,500
SOS-Children's Village in Pleiku	25,539,154,185	7,365,019,239	32,904,173,424
SOS-Children's Village in Hue	80,910,208	494,296,114	575,206,322
Hermann Gmeiner School in Hanoi	10,236,252,713	2,255,726,613	12,491,979,326
Hermann Gmeiner School in Hai Phong	18,058,835,675	3,000,922,662	21,059,758,337
Hermann Gmeiner School in Vinh	12,120,384,976	3,532,201,121	15,652,586,097
Hermann Gmeiner School in Viet Tri	9,346,016,132	1,810,720,837	11,156,736,969
Hermann Gmeiner School in Da Nang	14,358,093,558	2,596,776,688	16,954,870,246
Hermann Gmeiner School in Nha Trang	4,769,180,984	3,360,323,806	8,129,504,790
Hermann Gmeiner School in Go Vap	14,519,664,315	3,600,249,008	18,119,913,323
Hermann Gmeiner School in Da Lat	11,923,346,397	3,038,572,932	14,961,919,329
Hermann Gmeiner School in Ca Mau	16,599,394,320	4,272,575,695	20,871,970,015
Hermann Gmeiner School in Ben Tre	13,359,027,997	4,278,592,041	17,637,620,038
Hermann Gmeiner School in Thanh Hoa	9,012,831,480	1,821,053,877	10,833,885,357
SOS-Vocational Training School in Viet Tri	9,626,868,574	7,394,739,223	17,021,607,797
	477,832,573,939	126,660,724,445	604,493,298,384

6. Intangible fixed assets**(a) Movement of intangible fixed assets during the year**

	Land use rights (*) VND	Software VND	Total VND
Cost			
Opening balance	817,481,272,500	5,570,512,794	823,051,785,294
Additions	-	119,312,000	119,312,000
Disposals	(8,891,692,500)	-	(8,891,692,500)
Closing balance	808,589,580,000	5,689,824,794	814,279,404,794
Accumulated depreciation			
Opening balance	-	3,756,517,595	3,756,517,595
Charge for the year	-	1,039,473,792	1,039,473,792
Closing balance	-	4,795,991,387	4,795,991,387
Net book value			
Opening balance	817,481,272,500	1,813,995,199	819,295,267,699
Closing balance	808,589,580,000	893,833,407	809,483,413,407

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(b) Detailed information of the value of land use rights contributed by the Government of Vietnam to entities was recognised by SOS-Children's Villages of Vietnam as at 31 December 2022

	31/12/2022	1/1/2022
	Cost	Cost
	VND	VND
National Co-ordination Office (i)	36,691,200,000	36,691,200,000
SOS-Children's Village in Hanoi	3,400,000,000	3,400,000,000
SOS-Children's Village in Hai Phong (ii)	174,638,400,000	174,638,400,000
SOS-Children's Village in Vinh	18,796,170,000	18,796,170,000
SOS-Children's Village in Viet Tri	24,500,000,000	24,500,000,000
SOS-Children's Village in Da Nang	24,667,230,000	24,667,230,000
SOS-Children's Village in Nha Trang (iii)	75,953,920,000	75,953,920,000
SOS-Children's Village in Ho Chi Minh City (ii)	47,960,000,000	47,960,000,000
SOS-Children's Village in Da Lat	19,048,800,000	19,048,800,000
SOS-Children's Village in Ca Mau	12,671,375,000	12,671,375,000
SOS-Children's Village in Ben Tre	33,681,500,000	33,681,500,000
SOS-Children's Village in Thanh Hoa	30,113,000,000	30,113,000,000
SOS-Children's Village in Quang Binh	29,937,600,000	29,937,600,000
SOS-Children's Village in Dien Bien Phu	10,749,775,000	10,749,775,000
SOS-Children's Village in Quy Nhon	55,130,220,000	55,130,220,000
SOS-Children's Village in Pleiku	63,823,320,000	63,823,320,000
Hermann Gmeiner School in Hanoi	3,100,000,000	3,100,000,000
Hermann Gmeiner School in Vinh (iv)	6,925,085,000	6,925,085,000
Hermann Gmeiner School in Viet Tri	5,500,000,000	5,500,000,000
Hermann Gmeiner School in Da Nang	11,232,000,000	11,232,000,000
Hermann Gmeiner School in Nha Trang	40,136,000,000	40,136,000,000
Hermann Gmeiner School in Da Lat	11,400,000,000	11,400,000,000
Hermann Gmeiner School in Ca Mau	15,803,625,000	15,803,625,000
Hermann Gmeiner School in Ben Tre	6,119,360,000	6,119,360,000
Hermann Gmeiner School in Thanh Hoa (v)	30,111,000,000	30,111,000,000
SOS-Vocational Training School in Viet Tri	16,500,000,000	16,500,000,000
Hermann Gmeiner School in Dien Bien Phu	-	8,891,692,500
	808,589,580,000	817,481,272,500

- (ii) The value of the land currently occupied by the National Training Center (the "NTC Center") and the Fund Development and Communication Division (the "FDC Division") are included in the total value of land use rights as reported by the National Co-ordination Office (the "NCO Office"). This is because there is no separation of the land area assigned to the NCO Office/NTC Center/FDC Division by the local government.
- (iii) The value of the land currently occupied by the Hermann Gmeiner School in Ho Chi Minh City and Hai Phong are included in the total value of land use rights as reported by SOS Children's Villages in Ho Chi Minh City and Hai Phong, respectively. This is because there is no separation of the land area assigned to the School and Village by the local governments of these cities.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

- (iv) According to Decision 46/2003/QĐ-UB issued by Khanh Hoa Provincial People's Committee on 4 June 2003, the land area was 25,085 square meters. However, according to Certificate of Land Use Rights issued by Khanh Hoa Provincial People's Committee on 22 October 2015, the land area of the Village was reduced to 23,735.6 square meters. Therefore, starting from the year ended 31 December 2015, the value of land use rights of the Village was reported at VND75,953,920,000. The land area was calculated based on the new site area of 23,735.6 square meters and the unit price of VND3,200,000 as specified in Decision 732/TTg issued by the Prime Minister on 5 September 1997.
- (v) The reported value of land use rights of the Hermann Gmeiner School in Vinh (the "Vinh School") as at 31 December 2022 is VND6,925,085,000. This reported amount is calculated based on the site area of 20,587 square meters and the unit price of VND336,381. However, the Vinh School obtained Land Use Rights Certificate No. A1 156627 dated 8 June 2007 issued by Nghe An Provincial People's Committee which entitles Vinh School to a land area of 22,898 square meters.
- (vi) As at 31 December 2022, the value of land use rights of Thanh Hoa School is reported at VND30,111,000,000, which is calculated based on the area of 10,037 square meters as specified in the Decision 3701/QĐ-UBND dated 11 November 2008 issued by Thanh Hoa Provincial People's Committee and the unit price of VND3,000,000 as specified in the Decision No. 4194/2012/QĐ-UBND dated 13 December 2012 issued by Thanh Hoa Provincial People's Committee to determine the unit price of the land use rights for 2013. Thanh Hoa School records the value of land use rights in 2015 following the transfer of the school building from SOS-Children's Villages of Vietnam in accordance with the audit report for construction cost of Thanh Hoa School dated 14 August 2013.

The SOS-Children's Villages in Da Lat, Hue and Thai Binh have not received Land Use Rights Certificates from the local governments and, as a result, they have not reported such value of land use rights in their financial statements for the year ended 31 December 2022.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(c) Detailed information of Land Use Rights Certificates granted to SOS-Children's Villages of Vietnam

Name	Square meters	Description
National Co-ordination Office	3,276	Land Use Rights Certificate No.00496/QSDD issued by Hanoi People's Committee on 28 May 2002. Decision No.05/2006/QD-UBND issued by Hanoi's People Committee on 3 January 2006.
SOS-Children's Village in Hanoi	20,000	Land Use Rights Certificate No. 684/QD-UBND issued by Hanoi People's Committee dated 2 March 1985.
Hermann Gmeiner School in Hanoi	10,000	Land Use Rights Certificate No. 2357 UB/XDC/DN issued by Hanoi People's Committee dated 31 December 1991.
SOS-Children's Village in Hai Phong and Hermann Gmeiner School in Hai Phong	40,000	Land Use Rights Certificate No. BA 628663 issued by Hai Phong Provincial People's Committee dated 14 January 2020 Decision No. 293 QD-UB issued by Hai Phong Provincial People's Committee dated 3 May 1994.
SOS-Children's Village in Vinh	30,225	Land Use Rights Certificate issued under the Decision No. 164/QSDD/206/QD-UB-DC(T) (26,502.3 m ²) and the Decision No. 165/QSDD/206/QD-UB-DC (T) (3,572.6 m ²) dated 26 February 2004.
Hermann Gmeiner School in Vinh	22,898	Decision No. 3322/QD-UB issued by Nghe Tinh Provincial People's Committee dated 27 December 1995. Land Use Rights Certificate No. A1 156627 dated 8 June 2007 issued by Nghe An Provincial People's Committee
SOS-Children's Village in Viet Tri	35,000	Decision No. 1010/2000/QD-UB issued by Phu Tho Provincial People's Committee dated 28 April 2000.
Hermann Gmeiner School in Viet Tri	22,000	Decision No. 1010/2000/QD-UB issued by Phu Tho Provincial People's Committee dated 28 April 2000.
SOS-Children's Village in Da Nang	31,814	Decision No. 715/QD-UB dated 5 March 1992 and No. 1786/QD-UB dated 10 April 1998, Decision No. 393/QD-UB dated 22 March 1995 and Decision No. 2048/QDUB dated 17 March 2011 issued by Da Nang People's Committee.
Hermann Gmeiner School in Da Nang	19,500	Decision No. 23/QD-QK issued by the Military Zone No. 5 dated 10 October 1993.
SOS-Children's Village in Nha Trang	25,085	Decision 732/TTg issued by the Prime Minister on 5 September 1997.

SOS-Children's Villages of Vietnam
Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

Name	Square meters	Description
Hermann Gmeiner School in Nha Trang	20,068	Decision No.1417/QD-UB and Decision 1654/QD-UB issued by Khanh Hoa Provincial People's Committees on 5 May 2000 and 17 May 2000. Land Use Rights Certificate issued by Khanh Hoa Provincial People's Committee on 22 October 2015
SOS-Children's Village in Ho Chi Minh City and Hermann Gmeiner School in Ho Chi Minh City	43,600	Decision No. 35/QD-UB issued by Ho Chi Minh City Provincial People's Committee dated 26 March 1988.
SOS-Children's Village in Da Lat	15,874 (*)	Decision-No. 168/QD-UB issued by Lam Dong Provincial People's Committee dated 01 April 1989 on the establishment of Board on transferring SOS-Children Village in Da Lat's premises for the admission of orphaned children.
Hermann Gmeiner School in Da Lat	9,500	Decision No. 329/QD-UB issued by Lam Dong Provincial People's Committee dated 26 May 1992.
SOS-Children's Village in Ca Mau	22,250	Decision No. 04/QD-CTUB issued by Ca Mau Provincial People's Committee dated 19 January 2000.
Hermann Gmeiner School in Ca Mau	22,750	Decision No. 04/QD-CTUB issued by Ca Mau Provincial People's Committee dated 19 January 2000.
SOS-Children's Village in Ben Tre	14,358	Decision No 1059/QD-UB issued by Ben Tre Provincial People's Committee dated 18 July 1996.
Hermann Gmeiner School in Ben Tre	26,083	Land use rights certificate No. AC763713 by Ben Tre Provincial People's Committee dated 9 September 2005.
SOS-Children's Village in Quang Binh	24,948	Decision No. 156/QD-UB of Quang Binh Provincial People's Committee dated 19 July 2002 for construction site. Land Use Rights Certificate No. 01/B-STC issued by Quang Binh Provincial Department of Finance dated 19 December 2006
SOS-Children's Village in Thanh Hoa	24,000	Decision No. 244/UB-NN issued by Thanh Hoa Provincial People's Committee dated 28 January 2002. Land Use Rights Certificate No. 183/BB-STC issued by Thanh Hoa Provincial Department of Finance dated 11 December 2006.
Hermann Gmeiner School in Thanh Hoa	10,037	Decision 3701/QD-UBND dated 19 November 2008 issued by Thanh Hoa Provincial People's Committee. Land Use Rights Certificate No. AM 284300 issued by Thanh Hoa Provincial People's Committee on 19 November 2008

SOS-Children's Villages of Vietnam**Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)**

Name	Square meters	Description
SOS-Vocational Training School in Viet Tri	33,000	Decision No.528/QD-UB dated 28 February 2007 by the Phu Tho Provincial People's Committee. No official land use rights certificate was issued.
SOS-Children's Village in Quy Nhon	30,628	Decision 610/QD-UB of Binh Dinh Provincial People's Committee dated 20 August 2009 and Decision No.36/2008/NQ-UB dated 12 December 2008 issued by Binh Dinh Provincial Department of Finance. Land Use Rights Certificate No. AO 906662.
SOS-Children's Village in Dien Bien	42,999	Decision No. 36/2014/QD-UBND dated 27 December 2014 by Dien Bien Provincial People's Committee. Land Use Rights Certificate No. CA 654089.
SOS-Children's Village in Pleiku	29,010.6	Decision No. 198/QD-UBND dated 18 November 2011 of Gia Lai Provincial Department of Finance. Land Use Rights Certificate No. CU112078.

- (*) The land area of 15,874 m2 was determined by SOS-Children's Village in Da Lat on the basis of actual survey of the land lot allocated by the Vietnam Government to Da Lat Village.

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

7. Construction in progress

	Opening balance VND	Addition VND	Deduction VND	Closing balance VND
SOS-Children's Village in Hanoi	4,542,684,425	1,211,044,455	(3,711,897,000)	2,041,831,880
SOS-Children's Village in Thai Binh	3,498,504,000	2,034,694,000	-	5,533,198,000
SOS Children's Village in Da Nang	-	419,821,000	-	419,821,000
SOS Children's Village in Hai Phong	3,600,000,000	1,234,418,000	(4,476,357,000)	358,061,000
SOS Children's Village in Pleiku	52,325,000	-	-	52,325,000
SOS Children's Village in Nha Trang	52,325,000	-	-	52,325,000
National Co-ordination Office Extension building	8,588,262,440	232,203,250	(8,820,465,690)	-
Hermann Gmeiner School in Nha Trang	8,281,977,001	-	-	8,281,977,001
Hermann Gmeiner School in Hai Phong	104,650,000	-	-	104,650,000
	28,720,727,866	5,132,180,705	(17,008,719,690)	16,844,188,881

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

8. Liabilities

(a) Liabilities breakdown per nature

	31/12/2022	1/1/2022
	VND	VND
Children's money gift account	17,354,461,098	15,467,111,432
Housing benefits	72,016,308,819	69,982,825,948
Pension fund	13,738,888,230	14,659,600,526
Severance allowance	12,657,626,044	12,886,800,229
Warranty expenses	1,101,853,975	1,135,963,126
Compulsory insurance payables to authorities	162,467,884	173,445,642
Personal income tax	111,212,288	178,500,192
Other children's money gift	812,894,867	1,242,826,314
Collect and pay on behalf	3,714,040,077	1,884,149,045
Meal allowance subsidies	-	43,518,164
Other payables	5,929,221,735	3,221,020,042
	127,598,975,017	120,875,760,660

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(b) Liabilities breakdown per entity

	31/12/2022	1/1/2022
	VND	VND
SOS-Children's Villages of Vietnam	116,937,132,624	114,010,766,567
- <i>Housing benefits</i>	72,016,308,819	69,982,825,948
- <i>Pension fund</i>	13,738,888,230	14,659,600,526
- <i>Severance allowance</i>	12,657,626,044	12,886,800,229
- <i>Children's money gift account</i>	17,354,461,098	15,467,111,432
- <i>Other payables</i>	1,169,848,433	1,014,428,432
National Co-ordination Office	168,863,028	336,382,871
National Training Center	54,390,262	115,394,094
Fund Development and Communication Division	759,518,676	1,254,384,293
SOS-Children's Village in Hanoi	131,644,199	21,623,400
SOS-Children's Village in Hai Phong	317,149,613	37,394,900
SOS-Children's Village in Vinh	1,038,455,351	190,800,678
SOS-Children's Village in Viet Tri	202,520,350	64,311,327
SOS-Children's Village in Da Nang	165,617,927	57,825,051
SOS-Children's Village in Nha Trang	149,935,858	128,451,890
SOS-Children's Village in Ho Chi Minh City	522,482,450	330,149,039
SOS-Children's Village in Da Lat	27,486,912	51,541,062
SOS-Children's Village in Ca Mau	104,207,793	174,425,488
SOS-Children's Village in Ben Tre	150,657,002	151,938,468
SOS-Children's Village in Thanh Hoa	22,457,404	157,205,355
SOS-Children's Village in Quang Binh	144,723,975	111,143,486
SOS-Children's Village in Dien Bien Phu	45,849,000	22,245,000
SOS-Children's Village in Quy Nhon	60,718,100	55,569,286
SOS-Children's Village in Thai Binh	660,650,323	483,540,672
SOS-Children's Village in Pleiku	87,884,000	4,680,000
Hermann Gmeiner School in Hanoi	3,739,452,753	1,811,683,073
Hermann Gmeiner School in Hai Phong	413,829,440	328,751,750
Hermann Gmeiner School in Vinh	17,115,000	24,320,250
Hermann Gmeiner School in Viet Tri	56,939,548	6,289,242
Hermann Gmeiner School in Da Nang	469,778,983	208,412,564
Hermann Gmeiner School in Nha Trang	95,321,017	208,911,818
Hermann Gmeiner School in Go Vap	52,462,148	66,542,218
Hermann Gmeiner School in Da Lat	385,535,905	207,239,148
Hermann Gmeiner School in Ca Mau	45,656,332	70,455,000
Hermann Gmeiner School in Dien Bien Phu	-	3,247,809
Hermann Gmeiner School in Ben Tre	385,219,611	122,872,579
Hermann Gmeiner School in Thanh Hoa	185,319,433	57,262,282
	127,598,975,017	120,875,760,660

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

9. Foreign remittances for operating costs and investment

	2022		2021	
	USD	VND equivalent	USD	VND Equivalent
Sponsorship from SOS-Kinderdorf International	7,717,021	178,717,682,761	6,667,422	152,158,059,762
Other sponsorships	-	-	435	10,002,825
Membership fee from sponsors	688,624	15,659,297,941	752,543	17,037,569,010
Remittances from HGFD	698,303	15,779,945,168	169,490	3,892,341,211
	<u>9,103,948</u>	<u>210,156,925,870</u>	<u>7,589,890</u>	<u>173,097,972,808</u>

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

10. Expenditure

Items	2022						Standard Charter account VND	National Co-ordination Office VND	Total VND
	Schools VND	Villages VND	Fund Development and Communication Division VND	National Training Centre VND	National Co-ordination Office VND	Standard Charter account VND			
1. Investment	9,201,209,205	7,993,097,899	124,556,400	44,104,479	5,518,055,405	-	-	-	-
- Construction expenses paid by SOS-Children Villages of Vietnam	-	-	-	-	5,132,180,705	-	-	-	-
- Fixed assets paid by Villages, Schools and National Co-Ordination Office	7,730,500,904	6,590,140,304	104,540,000	16,090,000	375,980,700	-	-	-	22,881,023,388
- Low value investment	1,158,979,771	1,250,927,411	5,022,400	28,014,479	2,190,000	-	-	-	5,132,180,705
- Low value ICT investment	311,728,530	152,030,184	14,994,000	-	7,704,000	-	-	-	14,817,251,908
2. Total operating expenses	75,010,194,047	94,364,585,757	793,084,375	231,974,189	3,365,122,366	-	-	-	2,445,134,061
2.1. Repairs and maintenance	2,948,584,788	3,841,704,934	336,426,785	18,086,195	38,398,800	-	-	-	486,456,714
2.2. Family budget	12,283,017	52,842,144,221	-	-	-	-	-	-	173,764,960,734
2.3. Community house	4,305,488,872	1,732,307,383	181,468,010	4,538,001	122,067,317	-	-	-	7,183,201,502
2.4. Schooling	63,776,091,565	21,741,710,193	-	205,149,993	-	-	-	-	52,854,427,238
2.5. Activities	1,349,070,000	5,487,217,955	17,126,800	400,000	2,032,744,372	-	-	-	6,345,869,583
2.6. Public services	1,026,380,048	2,212,263,772	33,597,482	-	476,624,000	-	-	-	85,722,951,751
2.7. External services	488,145,855	1,274,920,377	90,000,000	-	96,386,861	-	-	-	8,886,559,127
2.8. Other operating expenses	714,023,019	553,857,372	-	-	93,462,500	-	-	-	3,748,865,302
2.9. Medical expenses	-	2,247,041,530	-	-	-	-	-	-	1,949,453,093
2.10. Transportation expenses	390,126,883	2,431,418,020	134,465,298	3,800,000	505,438,516	-	-	-	1,361,342,891
3. Personnel expenses	72,058,717,369	73,935,852,522	6,997,764,543	499,387,933	10,790,191,040	-	-	-	2,247,041,530
3.1. Personnel expenses	54,892,072,923	66,264,655,430	6,955,507,543	499,387,933	9,718,152,150	-	-	-	3,465,248,717
- Mothers	-	28,554,267,376	-	-	-	-	-	-	164,281,913,407
- Aunts	-	7,290,495,367	-	-	-	-	-	-	138,329,775,979
- Education staffs	45,882,444,993	11,953,018,505	-	-	-	-	-	-	28,554,267,376
- Administration	4,660,341,445	7,993,615,743	6,955,507,543	499,387,933	7,931,908,048	-	-	-	7,290,495,367
- Maintenance, general service staffs	4,349,286,485	10,473,258,439	-	-	700,175,660	-	-	-	57,835,463,498
- ICT staffs	-	-	-	-	1,086,068,442	-	-	-	28,040,760,712
3.2. Extraordinary personnel expenses	16,464,735,154	6,856,613,141	-	-	100,637,500	-	-	-	15,522,720,584
3.3. Human resource development expenses	653,521,381	814,583,951	42,257,000	-	87,805,000	-	-	-	1,086,068,442
3.4. Severance allowance (*)	48,387,911	-	-	-	(229,174,185)	-	-	-	23,421,985,795
3.5. Pension fund and housing benefits (*)	-	-	-	-	1,112,770,575	-	-	-	1,598,167,332
4. Administration expenses	1,907,478,614	3,520,451,815	787,246,685	34,298,800	16,289,078,440	-	-	-	(180,786,274)
5. Supporting projects expenses	-	88,556,238,421	-	-	-	-	-	-	1,112,770,575
6. Bank fees	-	-	-	-	-	-	-	-	754,074,661
7. Foreign exchange difference	-	-	-	-	(43,383,102)	-	-	-	204,840,423
	158,177,599,235	268,370,226,414	8,702,652,003	809,765,401	36,669,883,084	251,479,251	472,981,605,388		

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

Items	2021						Total
	Schools VND	Villages VND	Fund Development and Communication Division VND	National Training Centre VND	National Co-ordination Office VND	Standard Charter account VND	
1. Investment							
- Construction expenses paid by SOS-Children Villages of Vietnam							
- Fixed assets paid by Villages, Schools and National	6,318,679,746	13,732,348,620	73,669,000	66,172,039	7,450,847,160	-	27,641,716,565
- Co-Ordination Office							
- Low value investment	5,108,950,339	10,931,668,787	70,120,000	55,444,545	1,572,027,796	-	17,738,211,467
- Low value ICT investment	1,102,056,407	2,577,545,303	3,549,000	10,727,494	-	-	3,693,878,204
- Total operating expenses	107,673,000	223,134,530	-	-	49,791,364	-	380,598,894
2.1. Repairs and maintenance	50,424,239,571	78,723,925,891	528,900,287	750,612,341	2,232,222,326	-	132,659,900,416
2.2. Family budget	3,608,815,974	4,778,308,592	210,952,445	567,449,032	863,246,790	-	10,028,772,833
2.3. Community house	101,309,697	1,471,720,113	100,955,323	5,500,000	122,887,847	-	45,298,886,480
2.4. Schooling	43,272,249,895	16,200,309,022	-	173,413,309	-	-	1,802,372,980
2.5. Activities	1,371,049,913	2,713,781,553	11,908,600	200,000	820,203,580	-	59,645,972,226
2.6. Public services	1,208,548,650	3,234,555,829	61,971,660	-	82,784,104	-	4,917,143,646
2.7. External services	165,269,257	-	90,000,000	-	118,800,000	-	4,587,860,243
2.8. Other operating expenses	460,778,961	1,562,684,158	-	-	60,000,000	-	374,069,257
2.9. Medical expenses	-	1,393,558,298	-	-	-	-	2,083,463,119
2.10. Transportation expenses	236,217,224	2,070,121,846	53,112,259	4,050,000	164,300,005	-	1,393,558,298
3. Personnel expenses	64,330,363,043	67,849,452,658	2,861,529,020	499,668,842	28,456,379,507	-	2,527,801,334
3.1. Personnel expenses	48,730,486,558	58,520,250,124	2,859,294,020	499,668,842	8,024,999,011	-	163,997,393,070
- Mothers	-	25,158,840,340	-	-	-	-	118,634,698,555
- Aunts	-	6,906,040,700	-	-	-	-	25,158,840,340
- Education staffs	40,002,051,302	11,264,718,320	-	-	-	-	6,906,040,700
- Administration	4,509,189,004	6,456,886,359	2,859,294,020	499,668,842	6,775,562,286	-	51,266,769,622
- Maintenance, general service staffs	4,219,246,252	8,733,764,405	-	-	609,793,562	-	21,100,600,511
- ICT staffs	-	-	-	-	639,643,163	-	13,562,804,219
3.2. Extraordinary personnel expenses	14,894,828,115	8,319,364,443	-	-	76,791,440	-	639,643,163
3.3. Human resource development expenses	705,048,370	1,009,838,091	2,235,000	-	13,960,000	-	23,290,983,998
3.4. Severance allowance (*)	-	-	-	-	10,668,679,096	-	1,731,081,461
3.5. Pension fund and housing benefits (*)	-	-	-	-	9,671,949,960	-	10,668,679,096
4. Administration expenses	1,261,192,437	3,079,487,052	6,568,277,689	33,402,673	18,138,640,458	-	9,671,949,960
5. Supporting projects expenses	-	77,649,568,033	-	-	-	-	29,081,000,309
6. Bank fees	-	-	-	-	663,643,201	-	77,649,568,033
7. Foreign exchange difference	-	-	-	-	56,863,121	-	666,773,892
	122,334,474,797	241,034,782,254	10,032,375,996	1,349,855,895	56,998,595,773	30,278,810	431,780,363,525

(*) These employees' benefits were accrued for staffs, mothers and aunts for all entities of SOS-Children's Villages of Vietnam and are presented in National Co-ordination Office column

11. Supporting project expenses

Details of operating expenditure for supporting projects are as follows:

	Note	2022 VND	2021 VND
Youth Houses 1	a	36,514,551,007	32,006,793,978
Youth Houses 2	b	5,148,830,000	3,797,720,000
Kindergartens	c	38,355,740,655	30,040,872,036
Family Strengthening Programs	d	8,537,116,759	11,804,182,019
		<hr/> 88,556,238,421	<hr/> 77,649,568,033

(a) Expenditure of the Youth Houses 1

	2022 VND	2021 VND
1. Investment	1,248,714,433	1,992,329,600
- Fixed assets	890,057,343	1,554,936,835
- Low value investment	344,107,090	399,053,223
- Low value ICT investment	14,550,000	38,339,542
2. Total operating expenses	26,817,883,021	22,251,116,566
2.1 Repairs and maintenance	654,340,512	819,985,191
2.2 Family budget	17,472,295,578	14,024,124,101
2.3 Community house	339,287,987	225,006,633
2.4 Schooling	6,967,594,098	5,863,588,065
2.5 Activities	274,855,229	203,058,020
2.6 Public services	557,660,554	675,453,339
2.7 External services	-	5,000,000
2.8 Other operating expenses	160,223,668	84,900,000
2.9 Medical expenses	134,928,673	149,529,395
2.10 Transportation expenses	256,696,722	200,471,822
3. Personnel expenses	8,312,137,065	7,647,726,516
3.1 Personnel expenses	7,859,844,739	7,108,607,753
- Education staffs	6,316,274,569	5,789,555,067
- Maintenance, general service staffs	1,543,570,170	1,301,867,800
- ICT staffs	-	17,184,886
3.2 Extraordinary personnel expenses	413,178,000	511,724,600
3.3 Human resource development expenses	39,114,326	27,394,163
4. Administration expenses	135,816,488	115,621,296
	<hr/> 36,514,551,007	<hr/> 32,006,793,978

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(b) Expenditure of the Youth Houses 2

	2022 VND	2021 VND
<i>2.2 Family budget</i>	5,148,830,000	3,797,720,000

(c) Expenditure of the Kindergartens

	2022 VND	2021 VND
1. Investment	512,526,001	184,868,400
- <i>Fixed assets</i>	386,885,000	86,924,000
- <i>Low value investment</i>	125,641,001	97,944,400
2. Total operating expenses	19,051,721,593	11,050,243,634
2.1 <i>Repairs and maintenance</i>	390,601,105	395,386,825
2.2 <i>Family budget</i>	4,354,431,412	553,124,756
2.3 <i>Community house</i>	2,816,871,484	287,587,550
2.4 <i>Schooling</i>	10,586,865,141	9,138,674,989
2.5 <i>Activities</i>	184,891,964	102,626,909
2.6 <i>Public services</i>	391,372,630	339,157,605
2.7 <i>Medical expenses</i>	845,000	-
2.8 <i>Transportation expenses</i>	325,842,857	233,685,000
3. Personnel expenses	18,715,147,548	18,743,638,958
3.1 <i>Personnel expenses</i>	17,613,366,710	17,249,751,082
- <i>Education staffs</i>	14,422,141,384	14,057,986,070
- <i>Maintenance, general service staffs</i>	3,191,225,326	3,191,765,012
3.2 <i>Extraordinary personnel expenses</i>	940,460,038	1,405,026,776
3.3 <i>Human resource development expenses</i>	161,320,800	88,861,100
4. Administration expenses	76,345,513	62,121,044
	38,355,740,655	30,040,872,036

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

(d) Expenditure of the Family Strengthening Program

	2022 VND	2021 VND
1. Investment	121,649,394	258,750,000
- Fixed assets	17,300,000	-
- Low value investment	104,349,394	258,750,000
2. Total operating expenses	6,625,295,845	9,480,564,000
2.1 Family budget	908,645,000	1,045,355,000
2.2 Community house	21,770,000	9,000,000
2.3 Allowance for children	3,943,100,000	6,709,800,000
2.4 Activities	1,363,550,002	-
2.5 Livehood Program	-	1,590,610,000
2.6 Other operating expenses	352,480,843	77,749,000
2.7 Transportation expenses	35,750,000	48,050,000
3. Personnel expenses	1,352,537,238	1,284,316,235
3.1 Personnel expenses	1,317,213,838	1,103,104,925
- Education staffs	953,190,690	1,102,104,925
- Administrative staffs	197,397,810	-
- Maintenance, general service staffs	166,625,338	1,000,000
3.2 Extraordinary personnel expenses	33,323,400	178,817,310
3.3 Human resource development expenses	2,000,000	2,394,000
4. Administration expenses	437,634,282	780,551,784
	8,537,116,759	11,804,182,019

SOS-Children's Villages of Vietnam

Notes to the special-purpose consolidated financial statements for the year ended 31 December 2022 (continued)

12. Construction expenditure

	2022		2021	
	USD equivalent	VND	USD equivalent	VND
SOS-Children's Village in Hanoi	52,933	1,211,044,455	101,606	2,330,524,000
SOS-Children's Village in Thai Binh	86,976	2,034,694,000	151,156	3,498,504,000
National Co-ordination Office	10,320	232,203,250	-	-
SOS-Children's Village in Hai Phong	54,791	1,234,418,000	-	-
SOS-Children's Village in Da Nang	18,659	419,821,000	-	-
	223,679	5,132,180,705	252,762	5,829,028,000

13. Average expenditure per school or village

	2022		2021	
	Schools VND	Villages VND	Schools VND	Villages VND
Total expenditure	158,177,599,235	268,370,226,414	122,334,474,797	254,674,067,254
Less: investment costs paid by SOS-Children's Villages of Vietnam	-	-	-	-
	158,177,599,235	268,370,226,414	122,334,474,797	254,674,067,254
Number of schools/villages	13	17	13	17
Average expenditure per school or village	12,167,507,633	15,786,483,907	9,410,344,215	14,980,827,486

12 September 2023

Prepared by:



Nguyen Thi Minh Chinh
Preparer cum Chief Accountant

Approved by:



Le Minh Giang
National Director

