



Charity Review Angkor Hospital for Children, Cambodia

Review Date: September-14
Reviewers: Terry Weir B Ec, CPA
Manu Pensawangwat, MBA

Charity Head: Mr. Robert Gazzi : Chairman
Dr. Robert Nassau, MD : President of Angkor Hospital for Children, Inc.
Address: Tep Vong (Achamean) Road & Oum Chhay Street,
Svay Dangkum, Siem Reap
Cambodia
Telephone numbers: +855 (0) 63 963409
Email address: ahc@angkorhospital.org
Website: <http://angkorhospital.org/>
Facebook: <https://www.facebook.com/angkorhospital?sk=wall>

Charity Purpose:

Angkor Hospital for Children (AHC)'s purposes are as follow:

- To provide quality paediatric health care to Cambodian Children with free care services to disadvantage people who live in poverty.
- To collaborate with the Cambodia Ministry of Health to strengthen Cambodia's healthcare system through the training of doctors, nurses and health staff members.
- To be an organization who has a significant role in improving public health for all Cambodian children.

Angkor Hospital for Children mainly focuses on child and family using a patient's time at the hospital as and educational opportunity with the provision of vaccinations and multivitamins in addition to its extensive education on nutrition, wellness, and illness prevention.

AHC's Vision

To be a centre for excellence in paediatric health care and training, fostering development and expansion of the Public health care system with opening opportunity for Cambodian children to access to quality medical care regardless of their financial status.

AHC's Mission

- To provide quality paediatric health care to Cambodian children and free care to those living in poverty, as guaranteed by the Cambodian constitution;
- To work with the Cambodian Ministry of Health to strengthen Cambodia's health care system through the training of doctors, nurses and health workers
- To play a central role in improving public health for all children.

Angkor Hospital for Children is independent not-for-profit organization which focuses on providing high

quality health care services in Cambodia and to be able to provide specialist heart surgery and to achieve its plan to utilize sophisticated technology establishing Satellite Clinic for its health care services outside Siemreap province in order to expand its services reach the people in remote area.

AHC has been supported internationally from donors based in Asia, AHC becomes an international incorporated in Hong Kong, the USA and Cambodia independent not-for-profit with its strong international Board of Director overseeing a large Cambodian management team.

Background to the Need for the Charities Support:

- 1996, Mr. Kenro Izu had organized his international exhibitions "The Light Over Ancient Angkor" to perform his own series of image captured in Cambodia in the exhibitions which were able to generate proceeds which was an initiated point of AHC. He has intended to dedicate himself to build paediatric hospital after his experiences with ill malnourished children in Cambodia whilst he was on image capture for the exhibition. He has founded a philanthropy organization called "Friend Without A Border" with the help of professionals, the art community, and more than 6000 supporters worldwide in order to providing high-quality and compassionate medical care to the children of Southeast Asia; by creating community health education programs; and by training local healthcare professionals.
- 1999, Anchor Hospital for Children was officially opened in Seim Reap, Cambodia with its high quality health care services by the "Friend Without A Border" strong support. Since the hospital opening, more than 1.2 million children have received high standard quality services of outpatient, inpatient, emergency, surgery, dental and ophthalmologic care to more than 450 girls and boys each day.
- 2002, the hospital has opened its Operating Theatre in order to provide specialist heart surgery. Its Surgical Department has served over 10,000 patients since its opening in 1999 with major surgery for children. There are more than 100 child patients every month who come to obtain surgical services from the department.
- 2005, AHC was officially recognized as Cambodia's first teaching hospital, one of only two in the country. Today AHC serves as a training site centre for the World Health Organization's Integrated Management of Childhood Illness Program.
- 2010, AHC began its Open-Heart surgery Program in collaboration and assistance of surgical team from Singapore who visited the hospital, in order to open wider opportunity to poor families for heart surgery. The hospital now is able to treat patients with congenital heart disease which left untreated leading to chronic illness with early death.
- 2011, AHC has been marked its first million outpatient treatment since its official opened in 1999.
- 2013, the hospital launched its first Open-Heart Surgery on its own capacity without assistance, while the volunteer heart surgical team observed the operation beside. As the hospital's Heart Team continues to enhance their skills through close collaboration with the visiting teams, it is hoped that more than 1,000 children on the heart surgery waiting list will soon be able to be treated and operated accuracy and renewed hope for the future.
- In January 2013, AHC celebrated becoming a self-sustained hospital, a long-held goal. The hospital is the largest facility outside of Phnom Penh, the capital of Cambodia, which offers antiretroviral treatment to paediatric HIV/AIDS patients and currently administers the life-prolonging medication to hundreds of children.

Description of Activities:

Treatment

Angkor Hospital for children, Cambodia has various medical departments serving its patients. In 2013 was a year of achievement of the hospital, the hospital was able to achieve "a world class hospital for Cambodian which being managed and operated by Cambodians", this achievement is in line with the Mr. Kenro's vision, the founder of the hospital in 1999. Angkor Hospital for children has become independent organization firmly rooted in Seimreap, Cambodia and led by an outstanding Cambodian team.

In 2013, Angkor hospital for Children has served patients on various field of sickness which the hospital was able to gather it's the most common diagnoses with its patients number as stated in the two tables below :

Most Common Diagnoses	
- Lower respiratory infections	- Sepsis
- Dengue Fever	- Asthma
- Gastroenteritis	- Malnutrition
- Neonatal infections	- Typhoid
- Dysentery	- Meningitis

Anghor Hospital for Children Patient Quantity in 2013

Medical Department	Patients visit
Outpatient	115,570
Inpatient admissions	3,622
Low-Acuity Unit	1,178
Emergency Room	11,243
Intensive Care Unit	729
Social Work Counselling	1,385
Physiotherapy Consultation	2,856
Dental Department	12,384
Eye Clinic Consultation	10,504
Neonate Admission	337
Satellite OPD	18,498
Satellite IPD Admission	1,586
Triage patient to the Satellite ER	574
Major surgeries	1,663
X-ray & Ultrasound	7,246
Lab tests	96,416
Total patient visits	285,791
Total of patient treated	145,842

The Medical Department Highlight of Angkor Hospital for Children in 2013

- Outpatient Treatment

One of the busiest department, it serves 500 to 600 patients for five day and a half days per week, along with Emergency Room, one of the greatest accomplishments of Angkor Hospital for Children remains its superior level of intensive care. AHC's Emergency Room (ER) is open 24 hours a day and sees over 1,500 critically ill children each month. The department provide 3 main services for patient detail as below:

1. Common Emergency , the medical team of the hospital oversee various case everyday. In Cambodia the most common illness treated are sepsis, premature birth and severe asthma.

2. Intensive Care Unit, The hospital's Intensive Care Unit offers high standard level treatment such as

mechanical ventilation, blood gas analysis, and inotropes. In addition, the hospital has eight of the highest standard ventilators in Cambodia.

3. Advance medical training, all ER doctors and nurses at the hospital have to completed Advance Paediatric Life Support Course (APLS). The hospital and the Ministry of Health, Cambodia have collaborated on a national campaign to improve the skills of nursing students. Over 400 students from every public nursing school in Cambodia, and 40 instructors and preceptors, participate with the course every year since 2001.

AHC provides basic paediatric nursing, emergency, and surgical care courses for health care professionals from government facilities in Cambodia. The physicians and nurses participate in rounds through the wards and clinical practice.

The Outpatient department of AHC has adopted triage system based on the World Health Organization's to integrate its management of Childhood illness guidelines, in 2013 the outpatient department team had served children patient on average 400 children per week, and 200 children patients on every Saturday morning, with its 15 doctors who had treated patients approximately 25 patients per day under the department.

Inpatient Department and Low Acuity Unit

The IPD is the treatment area for the most common serious illnesses in Cambodia, including acute respiratory infection, , malnutrition, HIV/AIDS, malaria and meningitis. During a child's stay in the IPD, parents assist with bedside care allowing our dedicated team of 50 doctors and nurses to focus on medical treatment.

Inpatient Department (IPD), which opened in 1999 with only two beds, has today expanded into 47 beds, and sees approximately 3,500 children each year. With an occupancy rate of 100% we provide 24 hour care to those who require hospital admission.

Low Acuity Unit

In addition to the IPD, there is a 10-bed Low Acuity Unit (LAU) for children who need time to recover and rehabilitate after treatment. This area is for those who are not ready to go home, but who no longer need the more complex care provided in the IPD.

All medical care is guided by evidence-based protocols. These are reviewed yearly to ensure that patients receive the best treatment possible.

In 2013, the inpatient department (IPD) had cared more than 3,500 child patients who needed to hospitalization with wide range of illness. In addition, thank to the AHC partners, the AHC has opened a second IPD ward housing with 15 beds which allow a better separation between beds, greater separation between infectious patients and non-infectious patients with the creation of special "pre-ICU" beds in order to provide better care for critical cases.

In addition to the IPD, there was a 10-bed for Low Acuity Unit for those child patients who need to stay longer periods to recover and rehabilitation.

Emergency Room and Intensive Care Unit

The Emergency Room and Intensive Care Unit is one of the great achievement of Angkor Hospital for children, Emergency Room 24 hours services has served over 1,500 critically ill children each month with the superior level of Intensive Care.

AHC has heavily invested in ER/ICU in the past severe years with its well trained staff members in Advance Paediatric Life Support (APLS). In addition, the protocols for critical areas with its implementation of 24 hours a day, 7 days a week, has made the AHC accomplishes on its great improvement in moment-by-moment

patient management which encompasses to its investment on human resources resulting to the high survival rate for many sickest patients.

In 2013, the ER/ICU of the AHC has served 11,243 patients with 729 patients were admitted in the ICU.

- **Dental Clinic**

AHC's Dental Clinic was established in 2000 to address the dental issues of children in Siem Reap, Cambodia. There are average 40 children obtaining dental service from the dentist team of hospital.

In 2013, the Clinic has provided oral health care services for 12,384 child patients in addition to educate on proper hygiene and tooth care for more than 16,000 children and their families.

- **Surgical Department**

1. Major and minor surgery, AHC provides a variety of surgery procedure, in 2007 the hospital had expanded its Minor Surgical Room to provide services once performed in the Emergency Room. This allows the ER more capacity for critical procedures

2. Heart Surgery for poor family, AHC is able to treat patients with congenital heart disease. In 2010, with the help of a visiting surgical team from Singapore, the hospital began its Open-heart Surgery Program and it is able to save the live of many Cambodia children. Prior to AHC's focus on treating this illness, there was no option for poor families in Cambodia available.

In 2013, the AHC Heart surgery team had performed their first unassisted open heart surgery, while the volunteer Heart team stood by. As AHC's Heart team continues to advance their skills through close collaboration with the visiting team, it is hope that the more than 1,000 child patients on the heart surgery waiting list will be treated and obtain new healthy lives.

In addition, AHC's Surgical Department welcomed four volunteer Heart Teams from around the world to train Cambodian doctors as they performed 130 heart operations including in these surgeries were two Tetralogy of Fallot repairs, marking the advancement in the complexity of case which can perform at AHC.

3. International training staffs, the international training for staffs has become a significant role in development surgical skill, AHC has obtained good opportunities in welcoming team of professional surgery from Singapore, Australia, US, UK and Italy. Staff benefit greatly from visiting surgical teams abroad, who accompany AHC's staff during surgery, providing them with education and assistance in more complex procedures. In addition, AHC welcomes volunteers from all over the world. Many contribute to research projects with its staff as co-investigators. Anaesthesia, cardiology, and speech therapy are just some of the specialties represented by volunteers.

- **International Medical Students,** AHC is popular with paediatric residents and medical students around the world who receive credit from their home institutions for their work with the hospital. Students from several countries to complete their electives at the hospital.

- **HIV Home Care Unit**

The home care unit was established in 2001 which was conceived in response to the huge number of children living with HIV in Siem Reap. Today, the department also serves children with chronic health conditions and debilitating diseases. The hospital's medical team has visited over 23,000 patients, and becoming the largest facility outside of Phnom Penh to provide Antiretroviral Treatment (ART). Currently over 800 children are being treated.

- **Satellite Clinic**

The main purpose of Satellite Clinic is to provide high quality paediatric health care to rural communities living in remote area, in partnership with the government hospital, AHC's Satellite Clinic (SC) was established in 2010. It has Outpatient, Inpatient and Emergency Room facilities seeing over 50 children every day.

The Satellite Clinic Consists of three main departments – Outpatient, Inpatient and Emergency Room.

The clinic actively coordinate with health centres at the village/community level.

The Satellite Clinic remains a pilot project and a unique model of partnership. It is potentially replicable in other areas of Cambodia and other developing countries in Asia, where healthcare infrastructure exists but quality and services of government run health systems are poor.

The Satellite Clinic functions as the paediatric ward of the government hospital. Shared services with the government hospital include X-ray and pharmacy services.

In 2013, there were 20,658 child patients have been treated by the clinic the amount is 6% increase from the year 2012.

- **Social Work Unit**

AHC has launched a specialized Social Work Unit in 2010. Since then over 1,500 people have received support from its team. The Social Work Unit provides benefits to patients regardless of whether they are inpatients or homecare patients. The team offers supports to those with psychosocial problems whose needs include emotional support and basic counselling to specifically distressed parents and children. Staff are also trained to help prevent children being removed by caregivers from the hospital against medical advice.

In addition, HIV infected children receive ongoing emotional support in conjunction with medical support from the Home Care Unit.

Volunteering

- **International medical volunteer**

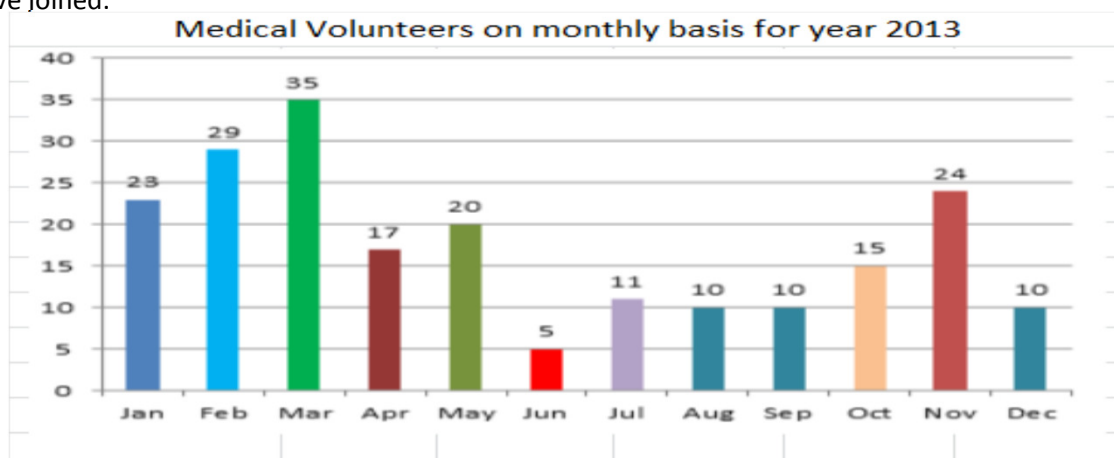
Angkor Hospital for Children has many opportunities in welcoming international medical volunteers from all over the world each year. AHC is popular with paediatric residents and medical students from around the world who receive credit from their home institutions for their work here. Students from several countries including Norway, Australia, Canada, US, UK and Germany have had the opportunity to complete electives at the hospital.

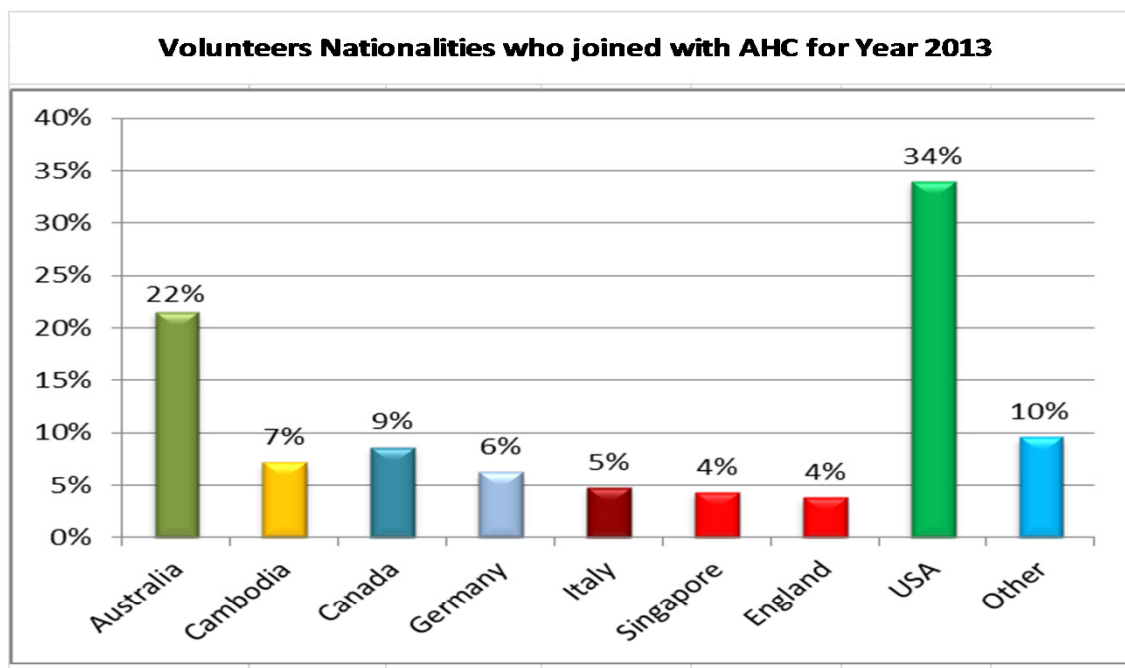
AHC's three-year residency program's didactic curriculum is divided into various modules. The hospital especially have a need for paediatric sub-specialists to volunteer during the module of their sub-specialty.

AHC offers an international clinical elective for paediatric residents who have had at least two years of paediatrics-specific training, and an international medical student elective for final year medical students.

The hospital accept a maximum of one resident and one medical student at any given time. The main purpose is for foreign trainees to get exposure to international health, tropical medicine, and how paediatrics is practiced in a resource-limited setting. These electives are not designed to help fill any particular needs of AHC. We review applications and make a decision approximately nine months in advance.

In 2013, Angkor Hospital for Children has welcomed 209 volunteers to join and work with the hospital both local and international. The table below described volunteers detail with their nationalities and the month they have joined.





Nationality of Volunteering of Angkor Hospital for Children year 2013										
Month 2013	Volunteer Quantities	Australia	Cambodia	Canada	Germany	Italy	Singapore	England	USA	Other
January	23	5	2	2	1	1	1	1	8	2
February	29	6	2	3	2	1	1	1	10	3
March	35	8	2	3	2	2	1	1	12	4
April	17	4	1	2	1	1	1	1	6	2
May	20	4	1	2	1	1	1	1	7	2
June	5	1	0	0	0	0	0	0	2	1
July	11	2	1	1	1	1	0	0	4	1
August	10	2	1	1	1	1	0	0	3	1
September	10	2	1	1	1	1	0	0	3	1
October	15	3	1	1	1	1	1	1	5	2
November	24	5	2	2	1	1	1	1	8	2
December	10	2	1	1	1	1	0	0	3	1
Total	209	46	15	19	13	10	8	8	70	20
Average/month	17	4	1	2	1	1	1	1	6	2

Our review Process:

Mr. Alexander Stuart Davy, Chair of Finance and Operations Committee of Angkor Hospital for Children has met with Mr. Terry Weir, Giving Back Assoc. founder and expressed his interest on having AHC to be listed on giving back assoc. website including being reviewed by the team. He has generously send the latest audited AHC's Financial Report year 2013 to the Giving Back Assoc. Office with AHC's annual report 2013 for our review.

Reporting

Angkor Hospital for Children, Cambodia prepares the Annual Financial Statement year 2013 which was audited by Baker Tilly, Hong Kong, an independent member of baker Tilly International.

The AHC's Annual Report 2013 is also presented with its in-depth details of cost analysis based on cost center per child patient visited to each department in the year for the review.

Values and Transparency:

Angkor Hospital for Children, Seim Reap, Cambodia has efficiently utilized its fund obtained from various sources from third parties and overseas government grants. Its majority of the AHC's expenses was in line with its core objectives on Health Care Services for Child Patients which its operation expense is at 50% of total income. Its Administration expenses is at 37% which is considered high, a part of the administration expense was utilized for Training and Education Program which was a nature of the such the organization as hospital that need to consecutively develop its staff members skill and knowledge on medical technology advancement.

Financial Review based on Financial Statement 2013

<u>Financials</u>	<u>Charity:</u>	<u>Angkor Hospital for Children, Cambodia</u>		<u>USD</u>
<u>USD</u>	<u>USD</u>			<u>USD</u>
Current Asset				
Cash and cash equivalents	<u>957,243</u>			<u>957,243</u>
Receipts and Outgoings				
	<u>Audited</u>	<u>Notional</u>	<u>Notional</u>	<u>Total</u>
	<u>2013</u>	<u>Donation</u>	<u>Time Value</u>	<u>2013</u>
	<u>USD</u>	<u>2013</u>	<u>Volunteers</u>	<u>2013</u>
		<u>USD</u>	<u>2013</u>	<u>USD</u>
			<u>USD</u>	<u>USD</u>
Income				
Donation from third parties	5,615,414		2,508,000	5,615,414
Overseas government grant	203,197			203,197
Donation in-kind	436,525			436,525
Sale of goods	20,205			20,205
other income	95,230			95,230
Total	<u>6,370,571</u>	<u>-</u>	<u>2,508,000</u>	<u>8,878,571</u>
Expenses				
Operating Expenses				
Medical, Nurses staffs salaries	2,083,628	33%		2,083,628 23%
External medical for patients	48,418	1%		48,418 1%
Medicine & medical supplies	784,644	12%		784,644 9%
Medical Equipment purchases	75,266	1%		75,266 1%
Patient Care expenses	119,728	2%		119,728 1%
Other supplies	47,678	1%		47,678 1%
Total Operation Expenses	<u>3,159,362</u>	50%		<u>3,159,362</u> 36%
Administration Expenses				
Admin.& Management staffs Sal:	952,690	15%		952,690 11%
Auditor and other legal fees	27,603	0%		27,603 0%
Asset depreciation	348,392	5%		348,392 4%
Other Admin & Management Exp	445,034	7%		445,034 5%
Fund Raising & Event Expenses	7,365	0%		7,365 0%
Training	210,699	3%		210,699 2%
Vehicle expenses	49,836	1%		49,836 1%
Utilities and Sundry expenses	319,094	5%		319,094 4%
Total Administration Expenses	<u>2,360,713</u>	37%		<u>2,360,713</u> 27%
Total Expenses	<u>5,520,075</u>	87%		<u>5,520,075</u> 62%
Less Notional Volunteer value			<u>2,508,000</u>	<u>2,508,000</u>
Cash Surplus (Deficit)	<u>850,496</u>		<u>2,508,000</u>	<u>850,496</u>
% of Operation expenses	57%			
% of Overhead	43%			
Total of Patient treated	145,842	pers	Total Patient Visit	285,791 Persons
Cost per patient treated	38	USD	Cost per patient visit	19 USD

Financial Review based on Annual Report and Financial Statement 2013

<u>Financials</u>	<u>Charity:</u>	Angkor Hospital for Children, Cambodia		<u>USD</u>
<u>USD</u>	<u>USD</u>			<u>USD</u>
Current Asset				
Cash and cash equivalents	957,243			957,243
Receipts and Outgoings		Notional Donation	Notional Time Value Volunteers	Total
	Audited			
	<u>2013</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>
	<u>USD</u>	<u>USD</u>	<u>USD</u>	<u>USD</u>
Income				
Donation from third parties	5,615,414		2,508,000	5,615,414
Overseas government grant	203,197			203,197
Donation in-kind	436,525			436,525
Sale of goods	20,205			20,205
other income	95,230			95,230
Total	<u>6,370,571</u>	<u>-</u>	<u>2,508,000</u>	<u>8,878,571</u>
Expenses				
Operating Expenses				
Staffs Salaries	2,083,628	33%		2,083,628
OPD Department	193,848	3%		193,848
IPD Department	246,491	4%		246,491
Emergency/ICU	265,707	4%		265,707
Surgical Department	232,578	4%		232,578
Satellite Clinic	214,918	3%		214,918
Eye Clinic	93,316	1%		93,316
HIV/Homecare Unit	70,428	1%		70,428
Physiotherapy Unit	5,839	0%		5,839
Pharmacy	8,852	0%		8,852
Laboratory	161,106	3%		161,106
Social Work Unit	9,677	0%		9,677
Total Health services expenses	<u>3,586,388</u>	56%		<u>3,586,388</u>
Education Program Expenses				
Staff salaries	500,611	8%		500,611
Education & Research Departme	175,754	3%		175,754
External Program Department	49,382	1%		49,382
Community Based Health Educat	129,502	2%		129,502
Total Education Program Expens	<u>855,249</u>	13%		<u>855,249</u>
Total Operation Expenses	<u>4,441,637</u>	70%		<u>4,441,637</u>
Administration Expenses				
Staff Salaries	952,960	15%		952,960
Fund raising & event expenses	7,365	0%		7,365
Auditor & other legal fees	27,603	0%		27,603
Vehicle expenses	49,836	1%		49,836
Other Administration expenses	40,674	1%		40,674
Total Administration Expenses	<u>1,078,438</u>	17%		<u>1,078,438</u>
Total Expenses	<u>5,520,075</u>	87%		<u>5,520,075</u>
Less Volunteers Time Value			2,508,000	2,508,000
Cash surplus (Deficit)	<u>850,496</u>		<u>2,508,000</u>	<u>850,496</u>