



Consolidated Financials 2012



Table of Content

page

Consolidated Financials 2012	3
Balance Sheet (in CHF)	3
Notes	3
Statement of Operations (in CHF)	4
Notes	4
Financial Statistics	5

Consolidated Financials 2012

Below, please find the consolidated financial figures of Child's Dream Foundation (Thailand), Child's Dream Association (Switzerland) and *diversethics* Foundation (Switzerland).

Comprehensive audited annual reports of all three legal entities can be found in the Resource Centre of our webpage www.childsdream.org.

You may also refer to our 'Child's Dream Yearbook 2012' which is available on our website.

Balance Sheet (in CHF)

	31.12.2012	31.12.2011
Assets		
Liquid assets	5,321,474	4,408,218
Inventories	387	293
Fixed Assets	706,833	681,310
Total assets	6,028,694	5,089,821
Liabilities, Funds and Capital		
Liabilities	83,827	58,877
Restricted funds	1,396,957	1,332,184
Paid-in capital	9,163	108,784
Internally generated unrestricted operating funds	1,218,102	157,484
Unrestricted capital	3,320,645	3,432,492
Surplus for the year (after allocation)	-	-
Total Liabilities, Funds and Capital	6,028,694	5,089,821

Notes

- 1) For consolidation purposes, a foreign exchange rate of 32.74162256 between CHF and THB was applied in 2012. For 2011 a FX rate of 34.1534433 was the base for calculation.
- 2) The yearly FX rate is the weighted average resulting from 'Donation Transfers' between Child's Dream Association (Switzerland) and the receiving entity Child's Dream Foundation (Thailand).
- 3) The drop in Paid-in capital is a result of the liquidation of *diversethics* Foundation and the transfer of all its assets to Child's Dream Association.
- 4) 'Liabilities' are booked under Child's Dream Foundation (Thailand) and comprise of our staff savings plan, as well as provisions and a sinking fund for our organisation's domicile.

Statement of Operations (in CHF)

		1.1.2012– 31.12.2012		1.1.2011– 31.12.2011
Income				
Donation private individuals	1,111,395		423,872	
Restricted	<u>1,856,876</u>	2,968,271	<u>1,792,646</u>	2,216,518
Donations corporate	359,394		306,402	
Restricted	<u>1,983,971</u>	2,343,365	<u>1,354,845</u>	1,661,247
Donations shop		2,650		2,689
Interest		8,817		7,981
Total Income		5,323,103		3,888,435
Expenditure				
Project expenditure		4,079,100		3,418,957
Administration & fundraising expenditure				
Personnel costs	264,206		246,497	
Administration, legal & travel	37,426		33,345	
Financial costs	1,535		1,211	
Depreciation	64,898		17,105	
Provisions	2,697		2,086	
Other costs	<u>200</u>	370,962	<u>1,633</u>	301,877
Total Expenditure		4,450,062		3,720,834
Allocation to restricted funds		698,750		19,229
Surplus for the year (prior to allocation)		174,291		148,372
Total		5,323,103		3,888,435

Notes

- 1) The increase in the position 'Depreciation' is mainly due to the full write-down of our IT databases.
- 2) Our consolidated administration expense ratio for 2012 is 6.97%.
- 3) 3rd party fundraising providers and our Hong Kong legal entity hold approx USD 800,000 and are not included in this consolidation yet. Funds will be transferred to our account as and when required and shown in the consolidation accordingly.
- 4) In 2012, 11 volunteers provided unpaid work for our organisations. The volunteers stayed with us for different periods of time, but contributed approximately 2.3 man-years in 2012.

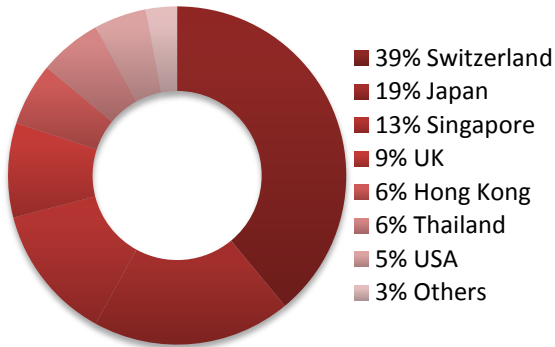
Financial Statistics

Sources and Uses of Funds

2012

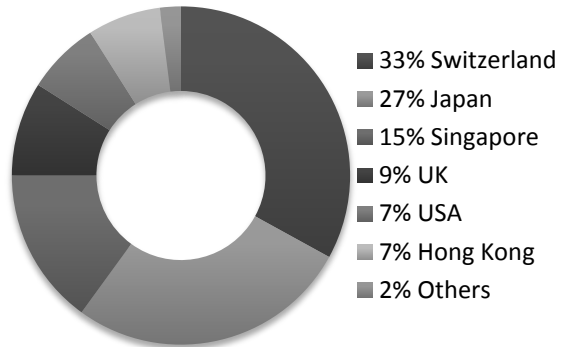
Origin of donations

Total CHF 5,323,102



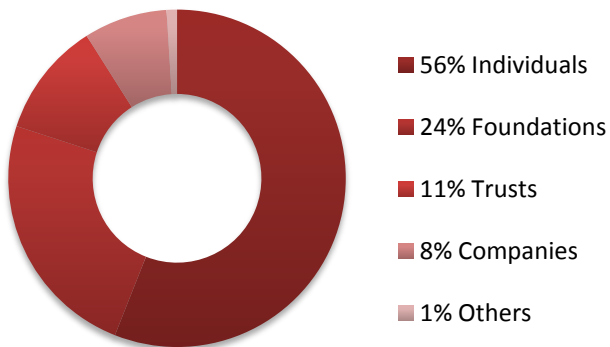
2011

Total CHF 3,888,435

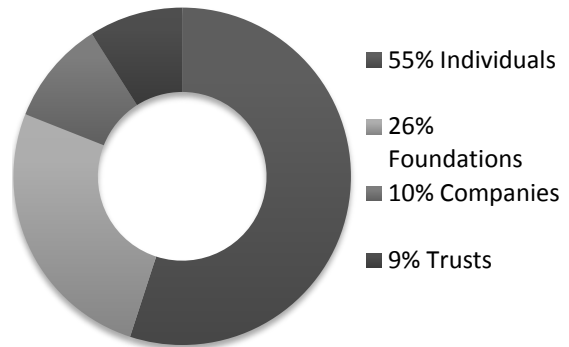


Type of donor

Total CHF 5,323,102

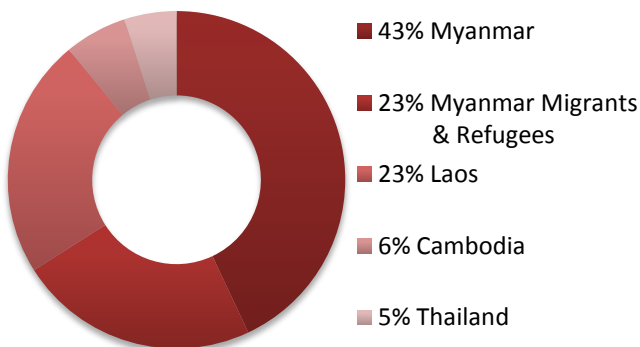


Total CHF 3,888,435

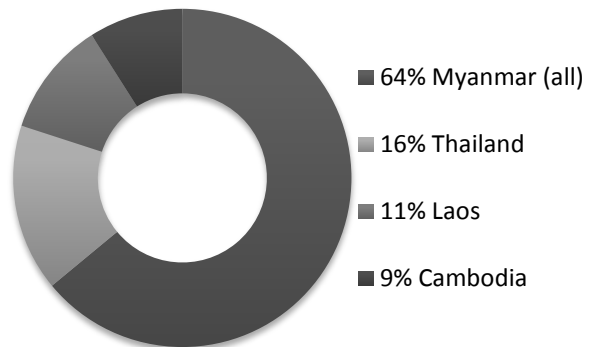


Project expenditure by origin / nationality of beneficiaries

Total CHF 4,079,100



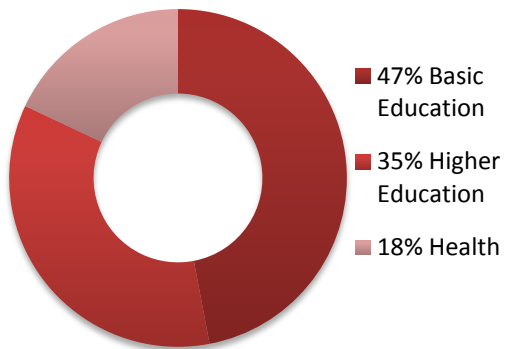
Total CHF 3,418,957



2012

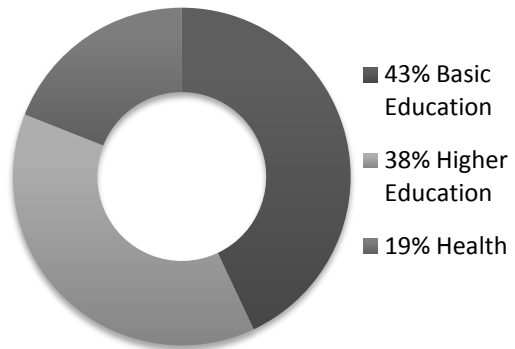
Focus Groups

Total CHF 4,079,100



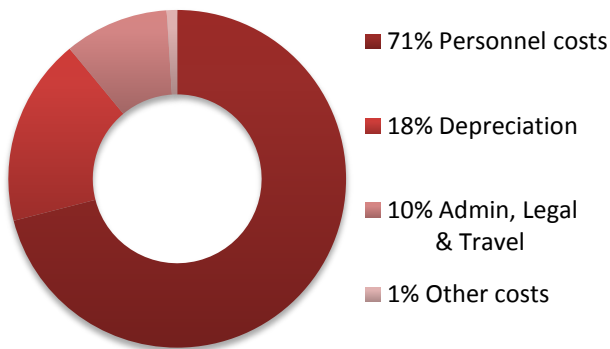
2011

Total CHF 3,418,957



Administration Cost

Total CHF 370,962



Total CHF 301,877

