Child’s Dream
Dedicated to empowering children, youth and communities in the Mekong Sub-Region

Consolidated Financial Report 2014
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Consolidated Financials 2014

Below, please find the consolidated financial figures of Child’s Dream Foundation Thailand and Child’s Dream Association Switzerland.

Comprehensive audited annual reports of both legal entities can be found on our webpage www.childsdream.org.

**Balance Sheet (in CHF)**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquid assets</td>
<td>6,168,504</td>
<td>6,408,343</td>
</tr>
<tr>
<td>Inventories</td>
<td>1,483</td>
<td>388</td>
</tr>
<tr>
<td>Fixed assets</td>
<td>632,326</td>
<td>700,199</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>6,802,313</td>
<td>7,108,930</td>
</tr>
<tr>
<td><strong>Liabilities, Funds and Capital</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td>132,188</td>
<td>96,571</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>1,302,922</td>
<td>1,481,410</td>
</tr>
<tr>
<td>Paid-in capital</td>
<td>8,505</td>
<td>9,184</td>
</tr>
<tr>
<td>Internally generated unrestricted operating funds</td>
<td>-110,788</td>
<td>996,671</td>
</tr>
<tr>
<td>Unrestricted capital</td>
<td>5,469,486</td>
<td>4,525,094</td>
</tr>
<tr>
<td>Surplus for the year (after allocation)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities, Funds and Capital</strong></td>
<td>6,802,313</td>
<td>7,108,930</td>
</tr>
</tbody>
</table>

**Notes**

1) For consolidation purposes, a foreign exchange rate of 35.2727501 between CHF and THB was applied in 2014. For 2013 a FX rate of 32.66478554 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.
## Statement of Operations (in CHF)

<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donation private individuals</td>
<td>570,067</td>
<td>971,199</td>
</tr>
<tr>
<td><strong>Restricted</strong></td>
<td>1,900,861</td>
<td>2,470,928</td>
</tr>
<tr>
<td>Donations corporate</td>
<td>934,161</td>
<td>816,432</td>
</tr>
<tr>
<td><strong>Restricted</strong></td>
<td>2,301,430</td>
<td>3,235,591</td>
</tr>
<tr>
<td>Donations shop</td>
<td>5,452</td>
<td>23,476</td>
</tr>
<tr>
<td>Interest</td>
<td>2,738</td>
<td>4,167</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>5,714,709</td>
<td>5,925,170</td>
</tr>
</tbody>
</table>

| **Expenditure**       |                        |                        |
| Project expenditure   | 5,602,121              | 4,497,495              |
| **Administration & fundraising expenditure** |                    |                        |
| Personnel costs       | 276,585                | 278,803                |
| Administration, legal & travel | 77,088                | 65,198                |
| Financial costs       | - 733                  | 3,120                  |
| Depreciation          | 6,237                  | 6,157                  |
| Provisions            | 14,175                 | -                      |
| Other costs           | 15,516                 | 388,868                |
| **Total Expenditure** | 5,990,989              | 4,859,811              |

| Allocation to restricted funds | - 178,488               | 84,452               |
| Surplus for the year (prior to allocation) | - 97,792               | 980,907              |
| **Total**                 | 5,714,709               | 5,925,170             |

### Notes

1) Our consolidated administration expense ratio for 2014 is 6.8%.

2) Third party fundraising providers and our Hong Kong legal entity hold approximately CHF 500,000 on behalf of Child’s Dream. This amount is not yet included in this consolidation. Funds will be transferred to our account as and when required and shown in the respective consolidation accordingly.

3) In 2014, 17 volunteers provided unpaid work for our organisations. The volunteers stayed with us for different periods of time and contributed approximately 4.4 man-years.
Financial Statistics

Source and uses of funds

### 2014

**Origin of donations**
Total CHF 5,714,709

- 33% Switzerland
- 16% Japan
- 14% Singapore
- 11% UK
- 9% Hong Kong SAR
- 7% Liechtenstein
- 5% USA
- 3% Thailand
- 2% Others

### 2013

Total CHF 5,925,170

- 33% Switzerland
- 20% Japan
- 12% Singapore
- 10% UK
- 6% Hong Kong SAR
- 4% Thailand
- 3% USA
- 2% Liechtenstein
- 10% Others

### Type of donors
Total CHF 5,714,709

- 38% Individuals
- 35% Foundations
- 12% Trusts
- 5% Companies
- 3% Last wills
- 7% Others

### 2013

Total CHF 5,925,170

- 48% Individuals
- 21% Foundations
- 12% Trusts
- 9% Last wills
- 5% Companies
- 5% Others
### Project expenditures by origin / nationality of beneficiaries

**2014**
Total CHF 5,602,121

- 43% Myanmar
- 28% Laos
- 13% Myanmar migrants & refugees
- 12% Cambodia
- 4% Thailand

**2013**
Total CHF 4,497,495

- 46% Myanmar
- 19% Laos
- 15% Myanmar migrants & refugees
- 10% Cambodia
- 10% Thailand

### Project expenses by focus groups

**2014**
Total CHF 5,602,121

- 51% Basic Education
- 28% Higher Education
- 21% Health

**2013**
Total CHF 4,497,495

- 47% Basic Education
- 36% Higher Education
- 17% Health

### Administration costs

**2014**
Total CHF 388,868

- 71% Personnel costs
- 14% Admin, IT, legal & travel
- 6% Office site upgrade
- 5% Depreciation & provision
- 4% Other costs

**2013**
Total CHF 362,316

- 77% Personnel costs
- 18% Admin, IT, legal & travel
- 3% Other costs
- 2% Depreciation & provision
Information for Donors

The following link gives you an overview of the different ways to financially support us.

http://childsdream.org/donate/

Donations are possible via bank transfer, credit cards, PayPal, cheques and bitcoins.

Switzerland
Swiss-taxed donors are able to deduct donations from their taxable income. Please get in touch with us if you require a tax receipt.

Donors outside Switzerland
We have set up legal entities or have entered into co-operation agreements with feeder organisations in the following countries:

- Australia
- France
- Germany
- Hong Kong
- Italy
- Luxembourg
- The Netherlands
- United Kingdom
- United States of America

Donors domiciled in the above-mentioned countries can claim tax relief on their donations to Child’s Dream if they follow the donation path indicated under the respective country. More information can be found at http://childsdream.org/donate/
Contact Information

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Twitter twitter.com/Child_s_Dream
YouTube www.youtube.com/user/childsdreamtube