



Child's Dream Association

Audited Financial Report 2013

OUR PASSION IS
10 YEARS
OTHERS' FUTURE



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Introduction

2013 was a truly amazing and exceptional year for Child's Dream. Just being able to write these introductory lines to our 2013 annual report fills us with tremendous satisfaction and pride.

On Friday, 1st November 2013, we celebrated our 10th Anniversary together with about 180 esteemed guests at our office in Chiang Mai. We were thrilled to see so many good friends, donors, volunteers, former team members, beneficiaries, partner organisations and family members attending our Open House event. Some of them even came from far-away places such as Japan, Switzerland, Italy, Singapore and Hong Kong. We feel very honoured and grateful that so many shared this special day with us.

Though our 10th anniversary celebration was the highlight of the past year, many smaller developments, happenings and stories brightened up our year. After having spent many weeks of our time in 2012 working with Urs Frey to produce the first ever Child's Dream documentary film we could hardly await the airing of 'Two Bankers Search for Meaning'. The documentary was finally screened six times on Swiss television in the first week of January 2013 at various hours of the day. Not in our wildest dreams could we have imagined what tremendous feedback this 50 minute production triggered. There were days when we could hardly cope with answering the overwhelmingly positive emails, letters and phone calls. So many people felt inspired by our story and it was amazing to see how many of them not only opened their hearts but also their wallets. Many thanks again to Urs Frey and his entire team as well as all our new donors, supporters and friends.

On our project and programme side, we took big steps forward, too. In line with our belief in supporting good ideas, nurturing small ventures and then growing them into established and well run social enterprises and grass roots organisations, we accomplished the legal establishment of the Youth Connect Foundation. Not that much changed in the way Youth Connect delivers its services along the Thai/Burmese border, having served hundreds of youth by helping them to acquire needed skills to succeed in an increasingly competitive labour market. A solid legal base was created to let the organisation further prosper and grow. What started seven years ago with Daniel's idea 'grew up and became an adult', ready to start walking alone. We will hopefully be able to gradually reduce our influence on Youth Connect and help them to become increasingly independent.

Myanmar was another exciting story for us in 2013. Historically, we have always spent approximately 65% of our yearly funding on Burmese beneficiaries, but since the democratisation process started more than two years ago, an increasing proportion of our support is now delivered 'inside' the country and not along the Thai/Burmese border. Since we foresee this trend continuing, our human resources will be increased and a field office will soon be fully operational in Yangon allowing us to act faster and operate much closer to our beneficiaries.

The opening up of Myanmar not only attracts economic investment, but also increases the presence, interest and financial budgets of international NGOs and governmental development agencies. In particular, our health related programmes such as the Malaria Control Programme,

see an increased interest from such organisations in taking over from us. This is a welcome development since our strength is to build up small programmes and let other, financially more powerful organisations take over once the capacity is built up. This allows us to channel the released funding into smaller and less established projects and organisations again, which would otherwise fall between the cracks.

As you can imagine, steadily increasing the positive impact on our beneficiaries with a stable team can further be supported through the deployment and support of IT. Though our team members become more efficient and professional year by year, the efficiency gained on the human resource side can only partly support our growth. We are therefore very happy that technological advancement and improvement has last year significantly contributed to the efficient and effective delivery of our support.

We are not only proud of what we have done for our countless beneficiaries and for what will still be in store over the many more years to come, but also proud to have the privilege of working with the most outstanding team ever: our Child's Dream family. A big applause and compliments to our dedicated team, always ready to go the extra mile.

And certainly also a big thank you goes to all our donors, whether big or small, all over the world, for all your encouragement and trust in 2013. You are one of the main drivers of our success and without your sustained financial and moral support we would never have been able to come this far.

From the bottom of our hearts and in the name of our many beneficiaries, thank you very much!

Our Passion is others' Future!



Daniel Marco Siegfried
Founder & President



Marc Thomas Jenni
Founder & Vice-President

Reference to our Consolidated Financials 2013

Child's Dream, as a charitable organisation, consists of Child's Dream Association Switzerland and Child's Dream Foundation Thailand. In order to give you an overview of our work, the consolidated financials are available on our website.

This audited Financial Report 2013 only reports on the work of Child's Dream Association Switzerland. The financial statements are audited according to the latest Swiss standards. The audit report can be found on page 16.

Our Mandate

Child's Dream Association is a charitable association with the purpose of supporting underprivileged communities in the Mekong-Sub-Region, which comprises Myanmar, Laos, Thailand and Cambodia. The association is at liberty to extend its geographical reach, especially in Asia. The association concentrates, first and foremost, on the support of children and youth. Adults can also be considered, especially – but not exclusively – when support would lead to an improvement in their health or educational situation and would increase the socio-economic opportunities of entire communities. The main purpose of the association's activities is the improvement of health and education. Furthermore, the association is entitled to contribute to emergency aid in the event of a disaster. The association reaches its goal in close cooperation with the communities affected.

The association can work with or cooperate with either national or international organisations which follow the same or similar objectives. The objectives have no commercial purpose, nor do they serve any personal interests of the members. The activities of the association serve the interests of the general public only and are not-for-profit.

Our Board

President & Founder

Daniel Marco SIEGFRIED (3 years – end 2014)

Vice-President & Founder

Marc Thomas JENNI (3 years – end 2014)

Secretary

Andrea Claudia KLEINERT (3 years – end 2014)

Board Member

Jeanne BARRAS ZWAHLEN (2 years – end 2014)

Board Member

Dominique BECHT (3 years – end 2014)

Ambassador Hong Kong

Pamela PHUA (3 years – end 2014)

Ambassador Singapore

Susanna RUEEGGER KOECHLI (3 years – end 2014)

Management Team of the Organisation

For management and daily operations, the following individuals are responsible:

Marc Thomas JENNI, Swiss Certified Banker	Founder, Head Finance & Administration
Daniel Marco SIEGFRIED, CFA	Founder, Head Projects
Manuela Celestina BIANCHI, MSc	COO, Operations & HR

Financial Statements 2013

Balance Sheet (in CHF)

	31.12.2013	31.12.2012
Assets		
Liquid assets	6,120,317	5,045,576
Fixed assets	-	-
Total Assets	6,120,317	5,045,576
Liabilities, Funds and Capital		
Liabilities	-	6,383
Restricted funds	1,481,410	1,396,957
Paid-in capital	-	-
Internally generated unrestricted operating funds	996,671	1,218,102
Unrestricted capital	3,642,236	2,424,134
Surplus for the year (after allocation)	-	-
Total Liabilities, Funds and Capital	6,120,317	5,045,576

Statement of Operations (in CHF)

		1.1.2013 – 31.12.2013		1.1.2012 – 31.12.2012
Income				
Donation private individuals	965,301		1,076,643	
<i>Restricted</i>	<u>2,038,620</u>	3,003,921	<u>1,305,687</u>	2,382,330
Donations corporate	811,926		356,985	
<i>Restricted</i>	<u>1,993,979</u>	2,805,905	<u>1,776,983</u>	2,133,968
Donations shop		23,476		2,650
Interest		2,396		3,295
Total Income		5,835,698		4,522,243
Expenditure				
Project expenditure (see pages 9-13)		2,452,349		1,177,209
Administration & fundraising expenditure				
<i>Personnel costs</i>	73,502		33,000	
<i>Administration, legal & travel</i>	3,731		401	
<i>Financial costs</i>	2,467		424	
<i>Depreciation</i>	<u>1,839</u>	81,539	<u>62,332</u>	96,157
Donation transfer to Child's Dream Foundation Thailand		2,220,687		2,270,011
Donation Transfer from <i>diverse</i> ethics Foundation Switzerland				
<i>restricted</i>		-		-585,592
<i>unrestricted</i>		-		-352,395
Total Expenditure		4,754,575		2,605,390
Allocation to/from restricted funds		84,452		698,750
Surplus for the year (prior to allocation)		996,671		1,218,103
Total		5,835,698		4,522,243

Statement of Changes in Capital (in CHF)

	Opening balance	Allocation (external)	Internal fund transfers	Use (external)	Closing balance
Internally generated funds					
Surplus for the year	0	996,671	-996,671	0	0
Internally generated unrestricted capital	3,642,236	0	996,671	0	4,638,907
Capital of the organisation	3,642,236	996,671	0	0	4,638,907
Restricted funds	1,396,957	4,032,599	0	-3,948,148	1,481,408

Notes

- 1) The financial statements were compiled in accordance with Swiss GAAP FER21 (for charitable, social non-profit organisations).
- 2) Income and expenditure are recorded on cash basis. A funds flow statement has not been compiled (according to Swiss GAAP FER 21, Rz. 26).
- 3) The consolidated administration expenditure of Child's Dream Association (Switzerland) and Child's Dream Foundation (Thailand) was 6.1%.
- 4) Administration expenditures are not allocated to projects. An allocation would be calculated proportionally to project costs.
- 5) An amount of CHF 60,282 was spent on personnel cost (including social security and health insurance) for the three members of management.
- 6) There are currently no liabilities concerning projects; otherwise, this would be disclosed in the following 'breakdown of project expenses'.
- 7) No provisions have been made.
- 8) A significant amount of 'restricted funds' was spent on projects/programmes realised by Child's Dream Foundation (Thailand).
- 9) The management team is constantly reassessing the risk situation (according to article 663b Swiss Code of Obligations).
- 10) The cost for this audit was covered by the audit company and not charged to the association.

Performance Report 2013

The performance report was compiled in accordance with article 43, Swiss GAAP FER21:

Mandate of the organisation	see page 5
Board of the association and term	see page 5
Management team of the organisation	see page 6
Interdependence to associated organisations	see page 5 and 14

Breakdown of Project Expenses 2013 (in CHF)

Expenses

Myanmar

Karen State Education Assistance Group (KSEAG)	323,930
<p>This working group aims to ensure that educational assistance reaches all Karen State schools equally and that stationery is distributed in a systematic manner. In 2013 KSEAG supported 1,223 schools, 5,403 teachers and 121,902 students. Our support focuses on the organisation and actual provision of teaching and learning materials.</p>	
Yadanar Mung Muae Monastic Education School (YAM)	39,895
<p>Located in the Mandalay Division of central Myanmar, this school has been providing education ranging from kindergarten up to grade nine to a community of about 5,000 families since 2002. As the former classrooms were very overcrowded we supported the construction of a new school building, which was completed in 2013. Besides the new facility consisting of twelve classrooms, which we also furnished, we also installed ten toilets for the school and the community. <i>(see also 2012 annual report)</i></p>	
Ohn Chit Kone Monastic Education School (OCK)	33,963
<p>Established in 1965, this school plays an important role in providing kindergarten to grade five classes to more than 500 children in the Mandalay Division. The existing building was more than 45 years old, was beyond repair and neither safe nor suitable for use. In 2013 the construction of a new two-storey building with ten classrooms was completed. <i>(see also 2012 annual report)</i></p>	
Shan State School Support (SSS)	5,299
<p>It is estimated that only 4% of children attend school in the Nam Lam and Loi Sak Districts of Shan State. We have supported the renovation of nine struggling schools in Shan State. This has improved the learning and teaching conditions significantly. <i>(see also 2012 annual report)</i></p>	
Loi Kaw Wan School – Shan State	10,129
<p>In 2005 we supported the village by building a new school complex with a canteen, toilets and an orphanage. As other organisations have terminated their support, we now support the school's running costs, which include salaries, school equipment and office costs as well as stationery and supplies for the academic year starting on the 1st June 2013 and ending on the 31st May 2014.</p>	
Loi Tai Laeng Primary School – Shan State	27,014
<p>We have previously supported the construction of a primary and a secondary school building as well as a canteen, kitchen, teachers' office and sanitary facilities. As other organisations have terminated their support, we now support the school's running costs, which include salaries, school equipment and office costs as well as stationery and supplies for the academic year starting on the 1st June 2013 and ending on the 31st May 2014.</p>	
Yay Htwet Ma Soe Yein Primary Monastic School (YTMSY)	5,161
<p>This monastic school in the Mandalay Division was started in December 2009 by a monk, at first only providing basic education to five students in a small wooden hut. Less than three years later there were already more than 100 students enrolled at this school. We have supported the completion of an unfinished building containing three classrooms to improve the teaching and learning conditions.</p>	
U Yin Lay Primary Monastic School	28,019
<p>As the children of this village in the Mandalay Division had no access to basic education the present school director started this school in 1993 with 30 students. Meanwhile, twelve teachers provide education to almost 200 students. As the community is very poor, they cannot afford to build their own school building. Hence the students study in huts without walls as well as on the ground floor under the temple building. We are currently supporting the construction of a new school building with four classrooms and install four toilets.</p>	

Zin Nya Kan Baw Za Monastic School	43,406
<p>This school was founded in 1999 to provide education to children living in this rural area of Sagaing Division far from the next city. Today more than 400 students are enrolled at this school, which offers classes ranging from primary up to the first grade of upper secondary. The existing two storey school building was very overcrowded, causing a very poor teaching and learning environment. We are currently supporting the school with the construction of an additional two story school building containing six classrooms. We will also install toilets to improve the hygiene standard at this school.</p>	
NEED - Model Farm Initiative	81,287
<p>First established in Thailand in 2008, this programme has now been expanded into Myanmar as a result of the improved political situation. It is an on-going programme that trains youth from Myanmar in sustainable agriculture. As agriculture is the main livelihood in most rural parts of Myanmar, this programme is both essential and promotes sustainability. After completing the training programme, the youth will return to their communities in Myanmar to share their knowledge and implement the farming techniques that they have learnt. We support the running cost of the programme.</p>	
Minmahaw Higher Education Programme (MHEP)	77,105
<p>As education in Myanmar is often non-formal and non-accredited, admission into university becomes a major hurdle for many individuals from Myanmar. MHEP is an exam-focused course, which aims to legitimise students' education by preparing them for an internationally recognised and accredited high school examination. Upon passing the exam, students receive a high school diploma, which allows them to pursue a university education. This programme is fully funded by us and currently supports 24 students in their preparation for university.</p>	
Mehn Kan Kyi Learning Centres	15,810
<p>The Mehn Kan Kyi programme (MKK) was established by one of our former scholarship students and supports the operation of five community learning centres across the Mon and Karen States. It aims to enable young Burmese to gain more job opportunities by teaching them the English language. In the long run MKK should become self-sustaining by generating its own income. The funding covers the costs for salaries, school equipment and stationery as well as school office costs.</p>	
Mote Oo Education (MOOO)	93,090
<p>In early 2013 Mote Oo Education was founded through the consolidation of 'Curriculum Project' and 'Educasia'. We supported both projects in the past. The programme develops and implements context-appropriate curricula, materials and teacher training focused on preparing adult learners from marginalised groups in Myanmar and Thailand for effective participation in the development of their communities and for further education. The funding covers the school's running costs, including salaries, school equipment and stationery as well as the office costs.</p>	
Knowledge Zone Myanmar	28,530
<p>At first established only in Thailand, Knowledge Zone expanded into Bago Division in late 2012. This on-going programme aims to assist and support its beneficiaries in finding safer and better quality work opportunities in life by providing vocational and life skills training to youth and young adults inside Myanmar. The funding supports regular operating costs such as salaries, school equipment, stationery and other office related costs.</p>	
Myanmar Community Academies Programme (MCAP)	104,451
<p>MCAP aims to establish and expand a unique, pioneering network of quality post-secondary community academies in provincial urban centres of Myanmar. The first three academies opened their doors in May 2012 and are located in Loikaw, Myitkyina and Hpa An. The funding covers the running costs (salaries, household & kitchen, school equipment & stationery as well as office costs) of these three centres.</p>	

<p>In-house Capacity Building & Networking (TKMI)</p> <p>TKMI was established in February 2008 aiming to develop a younger generation of change-makers who undertake civic initiatives in their communities. We supported in-house capacity building and networking training for 16 staff and new interns of the institute. In total the training lasted 20 days spread out over a period of four months. Our support covered the teachers' salaries, expenses for catering, teaching materials and equipment as well as office costs.</p>	4,597
<p>Pilot Training (TKMI)</p> <p>We currently also support a pilot training project aiming to reduce an educational deficit and build a cohort of skilled individuals capable of alleviating immediate humanitarian crises and build the foundations for longer-term development. The training is provided to 20 students and lasts 27 weeks. The funding covers all expenses to successfully conduct the training such as teachers' salaries, expenses for catering & accommodation and teaching material & supplies. Once successfully piloted, it is planned to adjust and convert this project into an on-going programme.</p>	14,415
<p>Ethnic Development Learning Centre (EDLC)</p> <p>The objective of EDLC is to provide Myanmar youth along the Thai-Myanmar border with opportunities to access higher education, enhance their job skills and improve their employability. EDLC achieves this goal by offering two programmes based on the different learning needs of Myanmar youths. The funding covers the programmes running cost for salaries, school equipment, stationery and other office costs.</p>	13,853
<p>Karen Refugee Committee Education Entity (KRCEE)</p> <p>KRCEE is the education department for the Karen refugee camps aiming to monitor, evaluate and support education in the camps along the Thai-Myanmar border. KRCEE's main activities include training for teachers on methodology and subject upgrading, harmonising curricula across schools, coordination of material distribution as well as support in administration and management of the schools. The funding covers the Myanmar expansion of KRCEE to cope with the eventuality of refugee camps being closed in the future.</p>	12,689
<p>Sehtheh Community Learning Center (KnCC)</p> <p>The objective of this learning centre is to bridge the gap between Karenni refugees living in camps and people inside Myanmar as part of a preparation for better integration upon return and to provide non-formal / vocational education to those having no further access to higher education after grade ten. The funding supports the centres' running costs including salaries, expenses for household, kitchen, school equipment & stationaries as well as office costs.</p>	19,369
<p>Malaria Control Programme (MCP)</p> <p>The programme was established in 2006 and aims to reduce the morbidity and mortality rate caused by malaria, increase awareness of the disease and improve the general health conditions of communities along the Thai-Myanmar border. The main components of the programme are early diagnosis and treatment, vector control and education. During the past year, more than 50,000 individuals have benefited from this programme. The funding covers all costs for salaries, medicines, medical equipment and expenses for education and training.</p>	54,848
<p>Basic Health Interventions for Children (BHIC)</p> <p>This programme focuses on building the capacity of local community-based health organisations and their health workers to provide basic health care to children in Karen State, Myanmar. The three components of this programme are Vitamin A & Deworming, the Immunisation Programme and the Village Health Worker Programme. These basic health care interventions are crucial to save and improve the lives of many children and women living in this area.</p>	239,818

Cambodia

Sre Kandal Primary School	53,160
<p>This school is essential for providing basic education to the children of this farming community. The building, set up by the community in 2005, had no walls, was termite infested and no longer provided a safe and appropriate learning and teaching environment. We supported the construction of one new school building with four classrooms, for which we also provided the furniture. The villagers contributed basic labour. UNICEF had already provided a well and toilets.</p>	
Bonteat Bosh Primary School	42,360
<p>The community first established this school in 1993 to educate their children. However, the building, made from wood and zinc sheets, had deteriorated badly and was finally destroyed by a storm in 2012. After that, the students were taught in the open air temple grounds. We supported the construction of one school building including furniture and a toilet block. The villagers contributed their unskilled labour to prepare the site and built a fence around the school to keep the cattle out.</p>	
Pa Ov Secondary School	13,079
<p>In 2012 the poor and isolated community of Phreah Cham Bak Village established a school using only their own limited resources. They only managed to build a simple hut with a roof, dirt floors and no walls. Therefore, we support the school with the construction of one new school building with three classrooms, which we also furnished. Furthermore, we install toilets to improve the hygiene standard. The local community provided fenced land, basic local materials and their unskilled labour.</p>	
Taphou II Primary School	44,633
<p>The existing school facility built with wood and roofed with zinc, was built many years ago. Having become unstable, rotten and termite infested over the years, the learning and teaching environment was no longer safe. We support the construction of one new school building consisting of four classrooms. We also renovated the existing toilet block and built a new entry gate and flagpole.</p>	
Kdol Rice Bank	4,560
<p>This is a pilot project which aims to improve the financial situation at Kdol School by generating some income through a rice bank. By providing training to the committee on how to manage the rice bank, this programme intends to become self-sufficient within three years as we gradually reduce our assistance. The additional income supports teachers' salaries, teaching and learning materials and health-related supplies.</p>	
Rolum Tbal Primay School	44,119
<p>The original school, built by the local community of Khmer farmers burned down in the dry season of 2008. The villagers replaced it by a new school building, but that has become rotten, leaky and unsafe in the alternating hot and dry or wet and windy weather. We supported the construction of one new school building with four classrooms and toilets and also provided furniture.</p>	
Basaet Primary School	42,393
<p>One of the school buildings set up by the local Cham and Khmer villagers in 1993 was badly damaged by termites and was in very poor condition. The building could not protect students and teachers from the heat during the dry season and the rain and wind during the rainy season. We support the school by building one new school building containing four classrooms, which we also furnished. The community prepared the ground for the foundations and cleared the surrounding area.</p>	
Trapeang Bei Primary School	44,808
<p>In 2001 the local Khmer community managed to build a basic little school made from wood and with a zinc roof. The teaching and learning environment was very poor as during the rainy season, the sound of rain on the roof drowned out the teachers' voices and the floor became muddy, dirty and unhygienic. We constructed one new building, furnished the classrooms and installed a new toilet block. The community prepared the land for the foundation and built a fence.</p>	

Bak Amraek Secondary School	43,234
<p>In 2012, Child’s Dream supported the construction of a primary school (Bak Roteh) in this area, which enables children to access primary education. Upon completing primary education, the continuation rate to secondary school is very low as the nearest secondary school is about 15 km away from the village. We are currently supporting the construction of one school building to establish a new secondary school. We will also install toilets and furnish the new classrooms.</p>	
Prey Chas Secondary School	33,183
<p>This school has been operating since 2008 even though it had no classrooms. Lessons used to take place in the teacher's house, which caused many difficulties and was made worse by annual flooding resulting in high dropout rates. We are currently constructing one new building with four classrooms, furniture and toilets in order to provide a better learning environment and to encourage attendance. The local community prepared the site and assisted in the delivery of construction materials.</p>	
Various supporting activities at our Cambodian school	99,729
<p>Our project implementation office in Cambodia, Child’s Dream Cambodia Organisation (CDCO), has been fully registered with the Ministry of Education, Youth and Sport since March 2011. Our work in Cambodia focuses on developing infrastructure to promote education and increase children’s access to basic education. This position includes various supporting activities such as providing playgrounds and water systems, installing solar charging stations, running school health initiatives as well as our High School Scholarships Programme. We also provide stationery for most of our schools.</p>	
Mekong Sub-Region	
University Scholarship Programme	691,035
<p>This on-going programme covers all educational costs (tuition, living expenses and essential school supplies) for 133 students. Currently 86 Myanmar and 47 Laotian students study at accredited universities in Thailand and Laos. Furthermore, we partly support the education costs of one Myanmar student, who studies in Singapore. This programme has already generated 60 alumni who have graduated in the past years.</p>	
Social Entrepreneurship Grant (SEG)	4,962
<p>This programme provides individuals with a platform to be creative and innovative in applying their knowledge and skills to address a need, which they have identified in their community. Besides gaining practical work experience, this programme also combats the ‘brain-drain’ issue by encouraging educated people to remain in their communities for work.</p>	
Others	14,416
<p>This position includes non-allocated project costs such as travel and communication expenses, visa costs, over-time of project managers, per diem allowances and project evaluation & monitoring expenditure. Extraordinary expenses for our Myanmar in-country setup are also included in this position and amount to CHF 11,112.--.</p>	
 TOTAL (in CHF)	 2,452,349

Responsibility for Project Work (by legal entity)

Child's Dream Association Switzerland is responsible for the realisation of projects in Myanmar and Cambodia, whereas Child's Dream Foundation Thailand invests in Thailand and Laos.

Further information can be obtained by downloading the following reports from our website:

- Financial Report 2013 Child's Dream Foundation Thailand
- Consolidated Financials 2013 (both legal entities)

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 and cheques.

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 Association if they follow the donation path indicated under the respective country. More information can be found at <http://childsdream.org/donate/>

Contact Information

Please visit us!

We will be happy to show you where and how we work. It would be a privilege to bring our very special world a bit closer to you.

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LinkedIn www.linkedin.com/company/child's-dream-foundation?trk=tabs_biz_home

Twitter twitter.com/Child_s_Dream

Youtube www.youtube.com/user/childsdreamtube

Legal Domicile

Child's Dream Association
c/o Ritter Rechtsanwälte AG
Bahnhofstrasse 26
8001 Zurich
Switzerland

Please do not contact us at our legal domicile, but only at our address in Thailand.

Report of the Auditor

To the General Meeting of
Child's Dream Association
c/o Richard C. Ritter Rechtsanwälte AG
Bahnhofstrasse 26
8001 Zürich

Basle, March 15, 2014
MM/z

Report of the statutory auditors on the financial statements 2014

As statutory auditors, we have examined the financial statements as shown on pages 6 to 8 (balance sheet, statement of operations, statement of changes in capital, notes and performance report) of Child's Dream Association for the year ended December 31, 2013.

These financial statements are the responsibility of the Managing Committee. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the limited statutory examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the company's articles of incorporation.

INTER REGIO TREUHAND AG


Max Müller
Audit Expert
Certified Fiduciary
Auditor in Charge


Matthias Scherrer
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Certified Accountant

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Mitglied der TREUHANDKAMMER