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

Consolidated Financials 2013

OUR PASSION IS OTHERS' FUTURE

10 YEARS
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Consolidated Financials 2013

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 in the Resource Centre of our webpage www.childsdream.org.

Balance Sheet (in CHF)

<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liquid assets</td>
<td>6,408,343</td>
<td>5,321,474</td>
</tr>
<tr>
<td>Inventories</td>
<td>388</td>
<td>387</td>
</tr>
<tr>
<td>Fixed assets</td>
<td>700,199</td>
<td>706,833</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>7,108,930</td>
<td>6,028,694</td>
</tr>
<tr>
<td><strong>Liabilities, Funds and Capital</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td>96,571</td>
<td>83,827</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>1,481,410</td>
<td>1,396,957</td>
</tr>
<tr>
<td>Paid-in capital</td>
<td>9,184</td>
<td>9,163</td>
</tr>
<tr>
<td>Internally generated unrestricted operating funds</td>
<td>996,671</td>
<td>1,218,102</td>
</tr>
<tr>
<td>Unrestricted capital</td>
<td>4,252,094</td>
<td>3,320,645</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>7,108,930</td>
<td>6,028,694</td>
</tr>
</tbody>
</table>

Notes

1) For consolidation purposes, a foreign exchange rate of 32.66478554 between CHF and THB was applied in 2013. For 2012 a FX rate of 32.74162256 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) ‘Liabilities’ are booked under Child’s Dream Foundation Thailand and comprise of our staff savings plan, provisions for a new website as well as the sinking fund for our organisation’s domicile in Chiang Mai.
### Statement of Operations (in CHF)

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>Income</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donation private individuals</td>
<td>971,199</td>
<td>1,111,395</td>
</tr>
<tr>
<td>(\text{Restricted})</td>
<td>2,038,620</td>
<td>3,009,819</td>
</tr>
<tr>
<td>Donations corporate</td>
<td>816,432</td>
<td>359,394</td>
</tr>
<tr>
<td>(\text{Restricted})</td>
<td>2,071,276</td>
<td>2,887,708</td>
</tr>
<tr>
<td>Donations shop</td>
<td>23,476</td>
<td>2,650</td>
</tr>
<tr>
<td>Interest</td>
<td>4,167</td>
<td>8,817</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>5,925,170</td>
<td>5,323,103</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project expenditure</td>
<td>4,497,495</td>
<td>4,079,100</td>
</tr>
<tr>
<td>Administration &amp; fundraising expenditure</td>
<td>278,803</td>
<td>264,206</td>
</tr>
<tr>
<td>(\text{Personnel costs})</td>
<td>65,198</td>
<td>37,426</td>
</tr>
<tr>
<td>(\text{Administration, legal &amp; travel})</td>
<td>3,120</td>
<td>1,535</td>
</tr>
<tr>
<td>(\text{Financial costs})</td>
<td>6,157</td>
<td>64,898</td>
</tr>
<tr>
<td>(\text{Depreciation})</td>
<td>-</td>
<td>2,697</td>
</tr>
<tr>
<td>(\text{Provisions})</td>
<td>9,038</td>
<td>362,316</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>4,859,811</td>
<td>4,450,062</td>
</tr>
<tr>
<td>Allocation to restricted funds</td>
<td>84,452</td>
<td>698,750</td>
</tr>
<tr>
<td>Surplus for the year (prior to allocation)</td>
<td>980,907</td>
<td>174,291</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>5,925,170</td>
<td>5,323,103</td>
</tr>
</tbody>
</table>

### Notes

1) Our consolidated administration expense ratio for 2013 is 6.1%.

2) 3\(^{rd}\) party fundraising providers and our Hong Kong legal entity hold approximately CHF 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.

3) In 2013, nine volunteers provided unpaid work for our organisations. The volunteers stayed with us for different periods of time and contributed approximately 3.9 man-years in 2013.
Financial Statistics
Sources and Uses of Funds

**2013**

**Origin of donations**
Total CHF 5,925,170
- 33% Switzerland
- 20% Japan
- 12% Singapore
- 10% UK
- 6% Hong Kong
- 4% Thailand
- 3% USA
- 12% Others & Unknown

**Type of donor**
Total CHF 5,925,170
- 48% Individuals
- 21% Foundations
- 12% Trusts
- 9% Last Wills
- 5% Companies
- 5% Others

**Project expenditure by origin / nationality of beneficiaries**
Total CHF 4,497,495
- 46% Myanmar
- 15% Myanmar Migrants & Refugees
- 19% Laos
- 10% Cambodia
- 10% Thailand

**2012**

**Origin of donations**
Total CHF 5,323,102
- 39% Switzerland
- 19% Japan
- 13% Singapore
- 9% UK
- 6% Hong Kong
- 6% Thailand
- 5% USA
- 3% Others

**Type of donor**
Total CHF 5,323,102
- 56% Individuals
- 24% Foundations
- 11% Trusts
- 8% Companies
- 1% Others

**Project expenditure by origin / nationality of beneficiaries**
Total CHF 4,079,100
- 43% Myanmar
- 23% Myanmar Migrants & Refugees
- 23% Laos
- 6% Cambodia
- 5% Thailand
2013
Expenses by focus groups
Total CHF 4,497,495

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

2012
Total CHF 4,079,100

- 47% Basic Education
- 35% Higher Education
- 18% Health

Administration cost
Total CHF 362,316

- 77% Personnel costs
- 18% Admin, Legal & Travel
- 2% Depreciation
- 3% Other costs

2012
Total CHF 370,962

- 71% Personnel costs
- 18% Depreciation
- 10% Admin, Legal & Travel
- 1% Other costs
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

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