



Bright Dawn Charity Foundation 2012 Annual Report



A Hand Up Not A Hand Out

www.brightdawnfoundation.org

Mission

To provide healthcare and educational support to poor Thai children attending primary schools in the area surrounding Hua Hin. If these children are well fed and healthy and get a better education, then they will have the chance to break out of rural poverty and lead a fuller life.



School Meal Program at Huay Sai Ngam School

Dear Friends and Donors,

We are pleased to present our annual report and audited accounts for the year ended September 30th, 2012.

38 children sat their High School entrance exams and 35 passed. This is a most pleasing result because completion of High School education is vital for these children to have a more fulfilling and rewarding career and life than going back to work on the farm. Most major Thai companies require a High School certificate as a qualification for an entry level job. So, we have helped them get in the door.

The annual medical checkups we provide indicate that the children are enjoying improved health and our school meal program is having a positive effect.

Our 2012 expenditures totaled US\$ 56,511, equal to 22 cents per child. Our audited accounts will show you that 97% of our expenditures represent the direct costs of caring for the children. Only 3% of our expenditures went towards overhead or indirect costs, principally legal and auditing fees and communication expenses.

In July, Bright Dawn was awarded a two year grant of US\$ 54,000 by The CLSA Chairman's Trust to fund our healthcare and well being program for 130 children at Huay Sai Ngam Primary School. This trust has been involved in over 60 charity projects throughout Asia. Bright Dawn is delighted not only to receive this generous financial support but also to have the benefit of the CLSA Chairman's Trust wide and deep experience of local community support and development projects in Thailand and elsewhere.



K. Yossapak, Director of Nong Ta Chaw School

We are very fortunate to receive tremendous support from our patrons and many members of the local community. We would like to say a special thanks to :

Our patrons, K.Boonlert Chareonthong, Ian Seabourne and Robert Bird.

K.Pornrawee and K.Lertchanta Seeluangsawas

Dr. Danai Ardoonyasak and K.Nitaya Chamchun of Phetcharat Hospital

K.Thantawan Chantuma of the Observer Group

If you have the opportunity to meet these people, you would immediately appreciate how dedicated they are to the care of the children.

Going forward, we will continue to focus our efforts in 2013 on improving the quality of our healthcare / wellbeing and educational support programs for local disadvantaged primary schools.

We believe Bright Dawn has made a meaningful impact and helped give the teaching staff and children a sense of confidence that they are moving forward in a positive direction. What our figures do not show is the energy, vitality and smiles on the faces of the children. We could not do this without your support and hope this report shows you that your money has been put to good use.

With many thanks,
Roger Perrin



K.Somjit Lertawas, Jill Moore, K.Nittaya Chaemchun, Roger Perrin, K.Thantawan Chantuma and K.Pornrawee Seeluangsawas

Review of 2012 Operating Costs and Finances

Our opening cash position in 2012 was US\$ 54,833 and our 2012 expenditures totaled US\$ 56,511, equal to 22 cents per child. The following sections of this report describe in detail how this money was spent.

Our 2012 expenditures are broken down as follows :

	2012	2011
	Baht	Baht
School Meal Program	788,300	511,370
Canteen / Kitchen Renovations	37,938	458,198
Water System Upgrade	2,700	-
Physical Education	17,550	-
Medical Checkup Expenses	<u>18,820</u>	<u>16,110</u>
Sub Total Healthcare Expenses	865,308	985,678
Computer / Classrooms	642,950	43,043
School Outings / Summer Camp	<u>114,192</u>	<u>48,358</u>
Sub Total Educational Expenses	757,142	91,401
Total Direct Expenses	1,622,450	1,077,079
Total Charity Expenses	<u>1,659,335</u>	<u>1,147,427</u>

97% of our expenditures represent the direct costs of caring for the children. Only 3% of our expenditures went towards overhead or indirect costs, principally auditing fees and communication expenses.

During the year, we were able to raise donations of US\$ 95,833, which will cover our forecast 2013 expenditures of US\$ 81,633.

Review of Charity Programs

In our 2011 Annual Report, we promised to :

- Improve the quality of our healthcare program, including improvements to medical checkup systems and drinking water systems.
- Provide access to computer learning and internet education programs.
- Fund volunteer teacher to mitigate the serious teacher staffing shortages at our schools.

Our progress towards keeping these promises is described below.

Healthcare Programs : We continue to serve over 500 meals a day and provide the children with a healthy balanced diet. The annual medical checkup reports indicate a very positive trend in the health of the children. When we started the school meal program 2 years ago, 31% of the children were below average weight for their age. The 2012 checkup reports indicate that only 9% of the children are now below average weight for their age, indicating that the school meal program is having a positive effect.



Medical Checkup at Huay Sai Ngam School

We have renegotiated our contract with Phetcharat Hospital to improve the annual medical checkup services to our schools. Under the new contract, Dr. Danai Ardoonyasak, the senior pediatrician of the hospital, has kindly agreed to take charge of the medical checkup program. Apart from the obvious benefit of having the services of a pediatrician specialist, the continuity of having a specific doctor in charge should also improve the quality of our program.

We have also introduced, at Dr. Danai's suggestion, a new child development test which was only given to kindergarten children. This test is designed to identify children with special physical, learning or social interaction problems so that teachers can take special care of these children.



Roger Perrin, Dr.Danai Ardoonyasak, K.Nittaya Chaemchun, Jill Moore and K.Pilawan Samran

Drinking Water Systems : We did inspect and clean the filter systems and water storage tanks but our efforts to further improve the drinking water systems have hit a snag. The water samples we sent for testing to Silaphakorn University were contaminated and we will have to do this again.

School Outings : We continue to sponsor a school outing every term for each school. We have recently upgraded this program to include a 3 day summer camp at Kaeng Krachan Resort. The program is designed along similar lines to the long established Boy Scout / Girl Guide Programs. The first summer camp combined children from Nong Kra Toom and Nong Ta Chaw Schools, which gave the kids a chance to make friends with kids from another school.

Educational Support Programs : We have installed computer classrooms in all three schools we presently support. All the computers are connected to the internet using satellite and are also networked for ease of file sharing and printing.

These new facilities will allow the children to learn basic computer skills and give them access to internet and distance learning programs relevant to the subjects they study at school. The arrival of the internet at these schools is a big event.

Each of the schools has taken “ownership” of the computer literacy project and has made computer literacy a key part of their regular curriculum. Each school director has taken the initiative to appoint a specific teacher with IT skills to be responsible for the project. All children are now given daily computer lessons.

We have launched a program of computer skills tests. These tests would establish a benchmark for measuring the level of computer skills and the effectiveness of this project.



Teaching Staff of Nong Ta Chaw School

Volunteer Teachers and Scholarships : We provide two volunteer teachers :

Miss Walaiporn Wanwang, Kindergarten and grade 1/2 teacher at Nong Kra Toom School.

Mr.Sornnarai Saengaram, English Language Teacher, Nong Ta Chaw School.

We also provide scholarships to 6 teachers to support their continued university studies. A better qualified and trained teacher is a win /win for both teachers and pupils.

Miss Paranee Kwankijwongthorn , Nong Kra Toom School.

Mrs. Nunnapas Rongpinij, Huay Sai Ngam School

Miss Yuwaree Kamseetha , Nong Ta Chaw School

Miss Bupha Puangdeet, Nong Ta Chaw School

Miss Nattaya Kinhoom, Nong Ta Chaw School

Miss Kusuma Phongrod, Nong Ta Chaw School

Nong Kra Toom School : The bad news is that Nong Kra Toom School is in serious difficulties. The primary cause is low enrollment, which presently totals only 33 pupils, excluding children in the kindergarten. In these circumstances, our policy has been to continue to provide our school meals program and healthcare services but defer any additional major commitment.



Teaching Staff of Huay Sai Ngam School

2013 Development Plan

Our main objective next year will be to continue to focus our efforts on improving the quality of our healthcare / wellbeing and educational support programs.

Our other key objectives will be to launch a new school project and recruit more volunteers to assist with the increased work load.

Healthcare Services Improvements: We intend to further improve our healthcare services by providing full eyesight and hearing tests as part of our annual medical checkup program and will also offer support for the purchase of eye glasses and hearing aids. We will also investigate the feasibility of providing basic dental care, because the medical checkup reports indicate this is the single largest health issue affecting the children.

We will investigate the feasibility of arranging physical education classes and making physical education a core part of the regular curriculum.

We will continue efforts to upgrade the schools drinking water systems



School Outing at Black Mountain Water Park

Educational Support Improvements

We have identified a new school, Nong Hieng School, which has 120 children and is very poor and under resourced. We will assess this new project and devise a suitable initial support program.

We will extend our computer skills test program to cover all classes.

We will continue our volunteer teacher and scholarship program.

Volunteer Support

We have started an effort to recruit new volunteers to assist our charity work. Each volunteer would be expected to commit at least one day a week and would be given responsibility for a specific project. We are delighted to welcome Sue Clark and Pakawalee Deepanya as members of the Bright Dawn Team.



New Computer Classroom at Huay Sai Ngam School

A Special Thanks to Bright Dawn Donors

CLSA Chairmans Trust
Hua Hin Golf Society
Mondo Vino
Alan Murray
SVA Associates Ltd
Shin Watari
Glenn Yee

Gordon Bacon
Willie Beatty
Ruedi Bischof
Enrico Carosi
Jay Chen
Paul Curley
Simon de Courcy Hughes
Alistair Fraser
Ian Grant
Peter & Anne Hodges
Mark Kearney
Chien Lee

Alice Li
Teresa Lin
Nick Mayhew
William Mocatta
Adam & Family Moss
Stewart & Marie Saunders
Mike Scales
Ian & Joan Seabourne
Peter & Linda Taylor
Johnny Walker
Vincent Warner



สำนักงาน แอดวานซ์ การบัญชี และ กฎหมาย
ADVANCE ACCOUNTING & LAW OFFICE

12/28 ซอยอินทามระ 33 (แยกซ้าย) ถนนสุทธิสารวินิจฉัย แขวงดินแดง เขตดินแดง กรุงเทพฯ 10400 E-mail: advanaccount@yahoo.com

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REPORT OF THE AUDITOR TO THE BOARD OF COMMITTEES OF
BRIGHT DAWN FOUNDATION

I have audited the balance sheet of Bright Dawn Foundation as at 30 September 2012 and 2011 and the related statement of income and expenditure for the years then ended. These financial statements are the responsibility of the Foundation's management as to their correctness and completeness of the presentation. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bright Dawn Foundation as at 30 September 2012 and 2011 and the results of its operation for the years then ended in conformity with generally accepted accounting principles.

Teerapong Suthamaswong
Certified Public Accountant Registration No. 2927

Advance Accounting & Law Office
Bangkok : 17 October 2012

BRIGHT DAWN FOUNDATION

BALANCE SHEET

		<u>As at 30 September</u>	
		<u>2012</u>	<u>2011</u>
	NOTE	BAHT	BAHT
ASSETS			
<u>Current Assets</u>			
Cash and cash equivalents	3,4	2,865,741	1,645,651
Other current assets		<u>55,518</u>	<u>24,200</u>
Total Current Assets		<u>2,921,259</u>	<u>1,669,851</u>
<u>Non - Current Assets</u>			
Equipment - net	5	<u>17,608</u>	<u>22,522</u>
Total Non - Current Assets		<u>17,608</u>	<u>22,522</u>
TOTAL ASSETS		<u><u>2,938,867</u></u>	<u><u>1,692,373</u></u>
LIABILITIES AND FUNDS			
<u>Current Liabilities</u>			
Accrued expenses		21,380	20,000
Income tax payable	7	<u>2,292</u>	<u>679</u>
Total Current Liabilities		<u>23,672</u>	<u>20,679</u>
Total Liabilities		<u>23,672</u>	<u>20,679</u>
<u>Funds</u>			
Capital fund		200,000	200,000
Net surplus brought forward		1,471,695	580,500
Net surplus for the years		<u>1,243,500</u>	<u>891,194</u>
Total Funds		<u>2,915,195</u>	<u>1,671,694</u>
TOTAL LIABILITIES AND FUNDS		<u><u>2,938,867</u></u>	<u><u>1,692,373</u></u>

The accompanying notes are an integral part of the financial statements.



.....President

(Mr. Philip Roger Perrin)



BRIGHT DAWN FOUNDATION
STATEMENT OF INCOME AND EXPENDITURE

		<u>For the years ended 30 September</u>	
		<u>2012</u>	<u>2011</u>
		BAHT	BAHT
	NOTE		
<u>Income</u>			
Income from donations		2,875,062	2,031,489
Interest income		<u>30,860</u>	<u>7,925</u>
Total Income		<u>2,905,922</u>	<u>2,039,414</u>
<u>Expenditure</u>			
Charity projects expenses	6	1,622,450	1,077,079
Audit & legal fees		20,000	52,000
General administration expenses		11,211	16,019
Bank charges		760	281
Depreciation		<u>4,914</u>	<u>2,048</u>
Total Expenditure		<u>1,659,335</u>	<u>1,147,427</u>
Surplus before income tax		1,246,587	891,987
Income tax	7	<u>(3,087)</u>	<u>(793)</u>
Net surplus for the years		<u>1,243,500</u>	<u>891,194</u>

The accompanying notes are an integral part of the financial statements.



.....President

(Mr. Philip Roger Perrin)

BRIGHT DAWN FOUNDATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED 30 SEPTEMBER 2012 AND 2011

1. GENERAL INFORMATION

The Bright Dawn Foundation was registered to be a juristic person on 9 June 2010. The Foundation's registered office is at 62 Soi 26/2, Ramkhamhaeng Road, Khwaeng Hua Mark , Khet Bangkapi , Bangkok, Thailand. The branch office of the Foundation is located at 27/59 Soi Moobanborfai, Phetkasem Road, Tambol Hua-hin, Amphur Hua-hin, Prachuapkhirikhan.

The Foundation's objective is to promote and support educational and social projects for the benefits of Thais who are in need including to perform or to co-ordinate with other non-profit organizations in public interest projects. The charity program presently comprises provision of health care and educational support to children attending three primary schools in the Hua-Hin area. The three schools are Nong Kra Toom, Huay Sai Ngam and Nong Ta Chaw.

The board of committees of Bright Dawn Foundation consist of :-

- | | |
|------------------------------|-------------------------|
| 1. Mr. Philip Roger Perrin | President |
| 2. Mrs. Jill Ann Moore | Deputy President |
| 3. Mr. Boonlert Chareonthong | Committee and Treasurer |
| 4. Mr. Suntorn Siyangnok | Committee and Secretary |

2. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS

The statutory financial statements are prepared in Thai language. This English translation of the financial statements has been prepared for the convenience of readers not conversant with Thai language.

The Foundation's financial statements have been prepared in accordance with Thai accounting Standards under the Accounting Act B.E. 2543 (2000) being those Thai Accounting Standards issued under the Accounting Profession Act B.E. 2547 (2004) including related interpretations and guidelines promulgated by the Federation of Accounting Professions by complying with the financial reporting standards for Non-Publicly Accountable Entities.

The Foundation's financial statements are prepared on the historical cost basis in measuring the value of the component of financial statements except as described in the accounting policies.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Revenues and expenses recognition

The Foundation recognizes revenues and expenses based on accrual basis.

Grants from donation are recorded when received from donors.

3.2 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and at banks in time deposits with an original maturity of three months or less and are not subject to restriction.

3.3 Depreciation

Depreciation is calculated by a straight-line basis on the cost of fixed assets

in order to write off book value over the estimated useful lives as follows :-

Office equipment	5 years
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4. CASH AND CASH EQUIVALENTS

As at 30 September 2012, and 2011 cash and cash equivalents consist of :-

	2012	2011
	Baht	Baht
Cash in hand	5,171	32,738
Cash at banks	2,860,570	1,612,913
Total	2,865,741	1,645,651

5. EQUIPMENT - NET

	BAHT				
	Balance b/f	Movements			Balance
	as at 1 October	Additions	Deductions		as at 30 September
	2011				2012
At cost					
Office equipment	24,570	-	-	24,570	
Total	24,570	-	-	24,570	
Accumulated Depreciation					
Office equipment	(2,048)	(4,914)	-	(6,962)	
Total Accumulated Depreciation	(2,048)	(4,914)	-	(6,962)	
Net	22,522			17,608	

6. CHARITY PROJECTS EXPENSES

The Foundation has provided charity expenses for children attending three primary schools in Hua Hin area as follows:

	<u>2012</u>	<u>2011</u>
	<u>Baht</u>	<u>Baht</u>
Canteen and other renovations	37,938	458,198
Cost of food supplies	788,300	511,370
Educational costs	642,950	43,043
Physical education	17,550	-
Medical expenses	18,820	16,110
Parent teacher events	114,192	48,358
Water system upgrade	<u>2,700</u>	<u>-</u>
Total	<u>1,622,450</u>	<u>1,077,079</u>

7. INCOME TAX

Income tax is calculated on income according to the Revenue Code.

	<u>2012</u>	<u>2011</u>
	<u>Baht</u>	<u>Baht</u>
Income tax for the years	3,087	793
Deduct withholding tax	<u>(795)</u>	<u>(114)</u>
Net income tax payable	<u>2,292</u>	<u>679</u>

8. APPROVAL OF FINANCIAL STATEMENTS

These financial statements have been authorised for issue by the Foundation's committees.

Our Schools

Nong Kra Toom

Nong Kra Toom School was established in 1976 and is located in Nong Plub village, some 40 Kms from Hua Hin.

The School has 63 students in 9 classes and 5 teachers, led by the Director of the School, K. Surin Boonsup.



Huay Sai Ngam

Huay Sai Ngam School was established in 1955 is also located near Nong Plub village, some 40 Kms from Hua Hin.

The School has 130 students in 8 classes and 8 teachers, led by the Director of the School, K. Somjit Lerta-was.



Nong Ta Chaw

Nong Ta Chaw School was established in 1968 and is located in Khao Kapook village, some 50 Kms from Hua Hin.

The School has 67 students and 5 teachers, including 1 voluntary kindergarten teacher, led by the Director of the School, K. Yosapuk Kornkum.



