

Bright Dawn Foundation



a hand up, not a hand out...

# Bright Dawn Foundation Annual Report 2013



A Hand Up Not A Hand Out

[www.brightdawnfoundation.org](http://www.brightdawnfoundation.org)

Bright Dawn Foundation



a hand up, not a hand out...

## 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.**



Officers:	Roger Perrin	President
	Jill Ann Moore	Deputy President
	Boonlert Chareonthong	Treasurer
	Suntorn Siyangnok	Secretary

Registration No: Kor Thor 1963

Website: [www.brightdawnfoundation.org](http://www.brightdawnfoundation.org)

Facebook: [www.facebook.com/pages/Bright-Dawn-Foundation/624624450897374](https://www.facebook.com/pages/Bright-Dawn-Foundation/624624450897374)

Twitter: [www.twitter.com/BrightDawnNews](https://www.twitter.com/BrightDawnNews)

Dear Friends and Donors,

We are pleased to present our annual report and audited accounts for the year ended September 30<sup>th</sup>, 2013.

Our 2013 expenditures totaled US\$ 88,220, equal to 57 cents per child per day. Our audited accounts will show you that 95% of our expenditures represent the direct costs of caring for the children. Only 5% of our expenditures went towards overhead costs, principally office rental and auditing fees.

We now support 421 children, so, 2013 was a busy year.

- Our ultimate objective is to get as many children as possible into high school because most major Thai companies require a High School certificate as a qualification for an entry level job. This year 33 children sat their High School entrance exams and 31 passed. This is a most pleasing result.
- The annual medical checkups we provide indicate that the children are enjoying good health and our school meal program is having a positive effect. Only 5 children have serious health issues and Dr. Danai is keeping a close eye on them.
- We upgraded our health care program to include a full eye test for all the children and the teachers. Only 2% of the children required eye glasses, which we have provided.
- A physical education program has been successfully introduced to all our schools as a regular part of the curriculum.
- We welcomed Nong Hieng Primary School, which has 131 pupils, to the Bright Dawn Family. We provided this new school with our school meal program and a renovated canteen and kitchen. We also installed an internet connected computer classroom.

I cannot commend highly enough the tremendous efforts of my colleagues – Jill, Jang, Sue and Bee. They not only put up with me. They make all this happen.



Roger, Sue, Jill, Jang & Bee

Since our beginning some 4 years ago, Bright Dawn has operated on a purely volunteer basis. Bright Dawn has become a much larger operation and now supports 421 children and serves over 800 meals a day. To cope with this much increased level of activity, we have reached a decision to employ K.Jang on a salaried basis and promote her to the position of vice president with responsibility for charity administration. K.Jang has proved invaluable in establishing good relationships with the teaching staff, which has enabled us to better assess the problems and needs of our schools. Although our overhead expenses will increase, we intend to continue to ensure that at least 90% of expenditures are used to cover direct costs of caring for the children and overhead expenses are kept under 10%.

It has not been all about study and homework. We have had some fun too. A Sports Day was held on July 27th at Nong Hieng School in which all our four schools competed. Over 1,000 people attended the event which was a great success. We also block booked the entire Market Village Cinema and took all the children from our 4 schools to see "Pee Mak", a famous Thai ghost story. This was the first time the children had been to a modern cinema. These outings are a great way to create a happy school spirit and a good relationship between the children, parents, teachers and the Bright Dawn Team. We share this spirit with you and thank you once again for your kind support.

Roger Perrin

## Review of 2013 Expenditures and Finances

Our opening cash position in 2013 was US\$ 92,443 and our 2013 expenditures totaled US\$ 88,220, equal to 57 cents per child per day. Our 2013 expenditures are broken down as follows:

	<b>2013</b>	<b>2012</b>	<b>2011</b>
Number of children	421	290	260
	Baht	Baht	Baht
School Meal Program	1,302,000	788,300	511,370
Canteen / Kitchen Renovations	370,422	37,938	458,198
Water System Upgrade	38,650	2,700	-
Physical Education	63,990	17,550	-
Medical Checkup Expenses	<u>114,448</u>	<u>18,820</u>	<u>16,110</u>
<b>Sub Total Healthcare Expenses</b>	<b>1,889,510</b>	<b>865,308</b>	<b>985,678</b>
IT Education Costs	581,344	642,950	43,043
Parent Teacher Events	<u>127,900</u>	<u>114,192</u>	<u>48,358</u>
<b>Sub Total Educational Expenses</b>	<b>709,244</b>	<b>757,142</b>	<b>91,401</b>
<b>Total Direct Expenses</b>	<b>2,598,754</b>	<b>1,622,450</b>	<b>1,077,079</b>
<b>Overhead Expenses</b>	<b>135,484</b>	<b>36,885</b>	<b>70,348</b>
<b>Total Charity Expenses</b>	<b><u>2,734,238</u></b>	<b><u>1,659,335</u></b>	<b><u>1,147,427</u></b>

95% of our expenditures represent the direct costs of caring for the children. Only 5% of our expenditures went towards overhead or indirect costs, principally office rent and auditing fees.

During the year, we were able to raise donations of US\$ 83,943, which will largely cover our forecast 2014 expenditures of US\$ 88,258. Our sources of donations are broken down as follows :

Hong Kong and Overseas Donors	US \$ 44,489 (53%)
CLSA Chairman's Trust	\$ 26,022 (31%)
Hua Hin Donors	\$ 13,432 (16%)

## Review of Charity Programs

In our 2012 Annual Report, we promised to:

- Improve the quality of our healthcare program by introducing full eye tests for all children, making physical education a regular part of the curriculum and upgrading school drinking water systems.
- Provide healthcare and educational support to a new school, Nong Hieng School.
- Improve the quality of educational support by extending our computer skills test program to cover all classes and continuing our volunteer teachers and teacher scholarship programs.

Our progress towards keeping these promises is described below.

### Healthcare Programs

We now serve over 800 meals a day and provide the children with a healthy balanced diet. The annual medical checkups we provide indicate that the children are enjoying good health and our school meal program is having a positive effect. Only 5 children have serious health issues and Dr. Danai is keeping a close eye on them.

We upgraded our health care program to include a full eye test for all the children and the teachers. Only 2% of the children required eye glasses, which we have provided.



Eyeglass Program

A physical education program has been successfully introduced to all our schools as a regular part of the curriculum. Bright Dawn funds the cost of providing part time qualified coaches to conduct the PE classes.

We also upgraded the drinking water system and toilets at Huay Sai Ngam School under the able guidance of Tom Duzanaca. Tom was able to source and install a much better system at 1/3 of the cost of the old system.

### **Educational Support Programs :**

We welcomed Nong Hieng Primary School, which has 131 pupils, to the Bright Dawn Family. We provided this new school with our school meal program and a renovated canteen and kitchen. We also installed an internet connected computer classroom.

Computer skills tests were given to all grades at all our schools. These tests were developed by K.Bupha, a teacher at Nong Ta Chaw School, with help from Jill and Sue. These tests indicated that all the children have a natural fluency with computers.



New Computer Classroom

All our schools are understaffed to some extent. To mitigate this problem, we fund the provision of 8 volunteer teachers.

We also provide scholarships to 5 teachers to support their continued university studies. A better qualified and trained teacher is a win /win for both teachers and pupils.

Miss Yuwaree Kamseetha , Huay Sai Ngam School  
Miss Bupha Puangdeet, Nong Ta Chaw School  
Miss Nattaya Kinhood, Nong Ta Chaw School  
Miss Kusuma Phongrod, Nong Ta Chaw School  
Miss Achaphan Pimpoklang, Nong Hieng School

We are pleased to report that Nong Kra Toom School has been able to greatly improve its performance and increase its enrollment from 33 to 104 pupils. We noticed in our regular visits a much happier atmosphere amongst children and teachers



Teaching staff from Huay Sai Ngam



Teaching staff from Nong Hieng



Teaching staff from Nong Kra Toom



Teaching staff from Nong Ta Chaw

## 2014 Development Plan

We do not consider it prudent to attempt, at this time, a major expansion of our activities beyond the four schools we presently support. So, we will focus our efforts in 2014 on improving the quality of our healthcare and educational support programs for our existing schools.

Our key objectives will be to:

- Continue our school meal and medical checkup programs.
- Improve the usage of existing educational IT facilities, which vary greatly from school to school.
- Develop kindergarten support programs.

We presently provide a special child development test for 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. We wish to develop further kindergarten support programs because 152 or 36% of the children we support are in kindergarten.

Looking further ahead, there are some longer term important issues we intend to investigate in 2014 :

- **Online Education** : Recent years have seen a sea change in the education world with the increasing spread of online educational programs, which are now endorsed by many leading educational institutions. We, therefore, intend to investigate the feasibility of introducing online education programs relevant to the curriculum of our schools.
- **High school completion / drop out rates** : Sadly, a recent survey of rural schools in Thailand made by Child Watch indicated that the average drop out rates for junior and senior high school were 21% and 45% respectively. We will make an effort to track the high school completion / drop out rates of our students.

## A Special Thanks to Bright Dawn Donors

CLSA Chairmans Trust  
Chien Lee  
Hua Hin Golf Society  
Black Mountain Golf Club

William Mocatta  
Alan Murray  
SVA Associates Ltd  
Glenn Yee

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Gordon Bacon  
Willie Beatty  
Ruedi Bischof  
Robert & Sheila Bird  
Enrico Carosi  
Jay Chen  
Harvie Clarke  
Paul Curley  
Tom Duzanaca  
Jim Ford  
Alastair Foulkes  
Gill Family  
Ian Grant  
Han & Petra Hakvoort

Peter & Anne Hodges  
Mark Kearney  
Alice Li  
Teresa Lin  
Nick Mayhew  
Mondo Vino  
Moss Family  
Stewart & Marie Saunders  
Mike Scales  
Ian & Joan Seabourne  
Strachan Family  
Ken Tang  
Peter & Linda Taylor  
Johnny Walker

Bright Dawn Foundation



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# Bright Dawn Foundation Audited Accounts 2013



บริษัท แอ็ดวานซ์การบัญชีและกฎหมาย จำกัด  
ADVANCE ACCOUNTING AND LAW LIMITED



บริษัท แอดวานซ์การบัญชีและกฎหมาย จำกัด  
ADVANCE ACCOUNTING AND LAW LIMITED

12/28 ซอยอินทามระ 33 แยก 1 ถนนวิภาวดีรังสิต แขวงดินแดง เขตดินแดง กรุงเทพฯ 10400 Tel: 0-2277-3668, 0-2277-1797 Fax: 0-2691-8301  
12/28 Soi Inthamara 33 Yeak 1, Suthisarn Rd., Dindaeng, Dindaeng, Bangkok 10400 E-mail: advanaccount@yahoo.com

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

I have audited the accompanying financial statements of Bright Dawn Foundation, which comprise the statement of financial position as at 30 September 2013, and the related statement of income and expenditure for the year then ended, and a summary of significant accounting policies and other explanatory notes.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Reporting Standards for Non-Publicly Accountable Entities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Thai Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## Opinion

In my opinion, the financial statements of Bright Dawn Foundation referred to above present fairly, in all material respects, the financial position as at 30 September 2013, and the result of its operations for the year then ended in accordance with Financial Reporting Standards for Non-Publicly Accountable Entities.



Teerapong Suthamaswong  
Certified Public Accountant Registration No. 2927

Advance Accounting & Law Limited  
Bangkok : 25 October 2013

BRIGHT DAWN FOUNDATION  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2013

	NOTE	<u>2013</u> BAHT	<u>2012</u> BAHT
<b>ASSETS</b>			
<u>Current Assets</u>			
Cash and cash equivalents	3,4	2,728,429	2,865,741
Other current assets		39,253	55,518
Total Current Assets		2,767,682	2,921,259
<u>Non - Current Assets</u>			
Equipment - net	5	64,126	17,608
Total Non - Current Assets		64,126	17,608
<b>TOTAL ASSETS</b>		<b>2,831,808</b>	<b>2,938,867</b>
<b>LIABILITIES AND FUNDS</b>			
<u>Current Liabilities</u>			
Accrued expenses		20,000	21,380
Income tax payable	7	1,811	2,292
Total Current Liabilities		21,811	23,672
Total Liabilities		21,811	23,672
<u>Funds</u>			
Capital fund		200,000	200,000
Net surplus brought forward		2,715,195	1,471,695
Net surplus/(deficit) for the years		(105,198)	1,243,500
Total Funds		2,809,997	2,915,195
<b>TOTAL LIABILITIES AND FUNDS</b>		<b>2,831,808</b>	<b>2,938,867</b>

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



.....President

(Mr. Philip Roger Perrin)

BRIGHT DAWN FOUNDATION  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 30 SEPTEMBER 2013

		<u>2013</u>	<u>2012</u>
		BAHT	BAHT
	NOTE		
<u>Income</u>			
Income from donations		2,602,243	2,875,062
Interest income		<u>29,774</u>	<u>30,860</u>
Total Income		<u>2,632,017</u>	<u>2,905,922</u>
<u>Expenditure</u>			
Charity projects expenses	6	2,598,754	1,622,450
Office rental		69,000	-
Audit fee		20,000	20,000
General administration expenses		28,682	11,211
Bank charges		30	760
Depreciation		<u>17,772</u>	<u>4,914</u>
Total Expenditure		<u>2,734,238</u>	<u>1,659,335</u>
Surplus/(deficit) before income tax		(102,221)	1,246,587
Income tax	7	<u>(2,977)</u>	<u>(3,087)</u>
Net surplus/(deficit) for the years		<u>(105,198)</u>	<u>1,243,500</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 YEAR ENDED 30 SEPTEMBER 2013

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 Bangkokpi , Bangkok, Thailand. The branch office of the Foundation is located at 27/59 Soi Moobanborfai, Phetkasem Road, Tambol Hua-hin, Amphur Hua-hin, Prachuapkhirkhan.

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 four primary schools in the Hua-Hin area. The four schools are Nong Kra Toom, Huay Sai Ngam, Nong Ta Chaw and Nong Hieng.

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
Furniture and fixtures	5 years

### 4. CASH AND CASH EQUIVALENTS

	<u>2013</u>	<u>2012</u>
	<u>Baht</u>	<u>Baht</u>
Cash in hand	31,334	5,171
Cash at banks	<u>2,697,095</u>	<u>2,860,570</u>
Total	<u>2,728,429</u>	<u>2,865,741</u>

### 5. EQUIPMENT - NET

	BAHT				
	Balance b/f	<u>Movements</u>			Balance
	as at 1 October	Additions	Deductions		as at 30 September
	<u>2012</u>	<u>                    </u>	<u>                    </u>		<u>2013</u>
At cost					
Office equipment	24,570	-	-	24,570	
Furniture and fixtures	-	64,290	-	64,290	
Total	<u>24,570</u>	<u>64,290</u>	<u>-</u>	<u>88,860</u>	
Accumulated Depreciation					
Office equipment	(6,962)	(4,914)	-	(11,876)	
Furniture and fixtures	-	(12,858)	-	(12,858)	
Total Accumulated Depreciation	<u>(6,962)</u>	<u>(17,772)</u>	<u>-</u>	<u>(24,734)</u>	
Net	<u>17,608</u>			<u>64,126</u>	

#### 6. CHARITY PROJECTS EXPENSES

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

	<u>2013</u>	<u>2012</u>
	<u>Baht</u>	<u>Baht</u>
Canteen and other renovations	370,422	37,938
Cost of food supplies	1,302,000	788,300
Educational costs	581,344	642,950
Physical education	63,990	17,550
Medical expenses	114,448	18,820
Parent teacher events	127,900	114,192
Water system upgrade	<u>38,650</u>	<u>2,700</u>
Total	<u>2,598,754</u>	<u>1,622,450</u>

#### 7. INCOME TAX

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

	<u>2013</u>	<u>2012</u>
	<u>Baht</u>	<u>Baht</u>
Income tax for the years	2,977	3,087
<b>Deduct</b> withholding tax	<u>(1,166)</u>	<u>(795)</u>
Net income tax payable	<u>1,811</u>	<u>2,292</u>

#### 8. APPROVAL OF FINANCIAL STATEMENTS

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



# Ways to Donate

## Direct to our Bank Account:

Bangkok Bank  
Hua Hin Branch  
240/3 Petchkasem Road  
Hua Hin  
Prachuabkirikhan  
77110  
Thailand

Swiftcode: BKKBTHBK

### Account Name:

Bright Dawn Foundation

### Account Number:

777-0-08495-7



To:

brightdawnfoundation@gmail.com

## Bright Dawn Foundation

### Registered Office

62 Soi 26/2

Ramkhamhaeng Road

Hua Mark Sub District

Bangkapai District

Bangkok

Registration No. Kor Thor 1963

Bright Dawn Foundation



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