

Bright Dawn Foundation



a hand up, not a hand out...

# Bright Dawn Foundation Annual Report 2014



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- A Hand Up Not A Hand Out**

**To provide healthcare and educational support to poor Thai children attending primary schools in the area surrounding Hua Hin. If these children are 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/BrightDawnFoundation](http://www.facebook.com/BrightDawnFoundation)

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

Dear Friends and Donors,

We are pleased to present our Annual Report and Audited Accounts for the year ended September 30th, 2014.

We have continued to focus our efforts on the 4 primary schools we presently support. The success of our programs is measured by the results they achieve.

- **Health of the Children** as measured by the annual medical check-ups we provide. The medical check-up results this year indicate that our school meal program continues to make a positive impact on the health of the children. Only 4 children, of the 473 children we support, have serious health issues and are receiving special care.
- **Educational Attainment of the Children** as measured by the percentage of children who pass their high school entrance exam. This year 41 children sat their high school entrance exams and all passed. This is a most pleasing result because most major Thai companies require a high school certificate as a qualification for an entry level job.
- **Low Administrative Costs** : Our policy has been to keep administrative costs below 10% of total expenses. Our Audited Accounts will show you that 92% of our expenditures represent the direct costs for caring for the children and administrative expenses were limited to 8% of total expenses.

We also made progress on a number of other projects:

- 18 children were given eye glasses as a result of the annual eye tests we provide.
- We upgraded the first aid room at Nong Ta Chaw School and also provided a basic stock of medicines and first aid training for the teachers.
- 3 teachers graduated under our teacher scholarship program. Our congratulations go to Miss Bupha Puangdeet, Miss Nattaya Kinhoom and Miss Kusuma Phongrod of Nong Ta Chaw School

2015 will be a year of transition for Bright Dawn. While we will continue our health care programs, we intend to give priority next year to our educational support programs.

Our key initiative, so far, has been to enable the children to learn basic computer skills. To do this, we have installed a “**Smart Computer Classroom**” at each of our schools.

Our key initiative, going forward, will be to engage a high caliber English language teacher to improve the English language capability of the teachers and, thereby, improve the English language capability of the children. The prospects of a child with a basic English language capability will be immeasurably improved. This project will not be easy to implement and will be a gradual process. We must take care that this initiative has the full support of the school directors and the teachers and is not construed as interfering with the curriculum.

On the social side, our annual cinema outing and Sports Day were very successful. Each school takes its turn to organize the annual Sports Day and this year’s event was hosted by Nong Kra Toom School. This reflects the success of the Physical Education Program we introduced 2 years ago. In addition to our weekly school visits, we now host an informal dinner every month for the teaching staff of one of our schools. To allay any fears of extravagance, your President personally pays for all liquid refreshments, including, of course, a nice claret for himself. These events allow us to get to know the teachers much better in an informal setting outside the classroom. The feedback we get is vital to designing programs that work and helps achieve our objective of the teachers taking “**Ownership**” of the programs, so that Bright Dawn plays a supporting, not leading, role going forward.

This year we raised US\$ 133,781 compared with US\$ 83,943 in 2013. It was very encouraging to see that virtually all our donors in 2013 made renewed donations in 2014. A special thanks must go to CLSA Chairman’s Trust, Banyan Golf Club and The Hua Hin Golf Society for their very generous support. I hope this report will show you that your donations are making a real difference to the lives and prospects of these deserving teachers and children.

With many thanks,

Roger Perrin

## Good People

Any enterprise is ultimately about good people and Bright Dawn is no exception. I would like to pay a special tribute to Pilaiwan Samran “Jang”, Jill Moore and K.Yosapak Kornkum. These people all make an exceptional effort to make our programs succeed.

Jang is a graduate of Siam University. Prior to joining Bright Dawn 4 years ago, she worked in administrative and public relations positions in the publishing industry and also for Puma Thailand.

Jill has over 20 years experience in financial management and is a professional member of the UK Chartered Institute of Management Accountants. Her past employers included Courtaulds PLC, Burton Group PLC and the UK Government.



Jang and Jill have done a wonderful job of winning the trust and confidence of the school directors and teaching staff. They also do a superb job of financial administration of the charity to ensure your monies are used correctly and properly accounted. The success of our programs and the quality of the financial information given to our donors, in no small measure, reflects their hard work and professionalism.



K.Yosapak has been the director of Nong Ta Chaw School for many years and has just retired. Nong Ta Chaw School is very different from our other schools and is run under K.Yosapak’s direction as a close knit family of teachers and children. You can feel the special Thai community spirit K.Yosapak has imbued in this school whenever you visit. I remember my first meeting with K.Yosapak when he proudly had the school orchestra, who all played Thai musical instruments, perform. It is inspiring to see such an achievement in such a poor school with very limited facilities. That is why we usually use Nong Ta Chaw School to conduct a pilot project for our new programs.

My thanks must also go to our volunteers, Sue Clark and Pakawalee Bee, who make great efforts at our local fund raising events and also to our Patrons, K.Boonlert Chareonthong, K.Suntorn Seeyangnok, Richard Bird and Ian Seabourne for their wise counsel.

## Review of 2014 Expenditures and Finances

Our 2014 expenditures totaled US\$ 95,881 equal to 56 cents per child per day and are broken down as follows:

	<b>2014</b>	<b>2013</b>	<b>2012</b>
Number of children	473	421	290
	Baht	Baht	Baht
Healthcare & Food Program	1,719,690	1,416,448	807,120
Physical Education	93,000	63,990	17,550
<b>Sub Total Healthcare Expenses</b>	<b>1,812,690</b>	<b>1,480,438</b>	<b>824,670</b>
Volunteer Teachers	304,500	270,000	126,000
IT Education Costs	169,666	311,344	516,950
Special Projects	365,000	409,072	40,638
Parent / Teacher & Other Events	170,030	127,900	114,192
<b>Sub Total Education Expenses</b>	<b>1,009,196</b>	<b>1,118,316</b>	<b>797,780</b>
<b>Total Direct Expenses</b>	<b>2,821,886</b>	<b>2,598,754</b>	<b>1,622,450</b>
<b>Administrative Expenses</b>	<b>246,305</b>	<b>135,484</b>	<b>36,885</b>
<b>Total Charity Expenses</b>	<b>3,068,191</b>	<b>2,734,238</b>	<b>1,659,335</b>

92% of our expenditures represents the direct costs of caring for the children. Only 8% of our expenditures represented administrative costs.

Healthcare expenses increases were primarily due to increased school meal program food costs and expenditures for the first aid project at Nong Ta Chaw School.

Special Projects largely comprise canteen / kitchen and other building repair works.

Our administrative expenses have increased primarily due to the engagement of Jang as a part-time administration manager. As reported last year, we made the decision to hire Jang because Bright Dawn has become a much larger operation and now supports 473 children.

During the year, we were able to raise donations of US\$ 133,781 which will more than cover our forecast 2015 expenditures. Our sources of donations are broken down as follows :

Hong Kong and Overseas Donors	US \$ 82,629 (62%)
CLSA Chairman's Trust	\$ 32,871 (24%)
Hua Hin Donors	\$ 18,281 (14%)



Nong Kra Toom Cheerleaders at Bright Dawn Sports Day

## Review of Charity Programs

In our 2013 Annual Report, we promised to:

- Continue our school meal and healthcare programs.
- Improve the usage of existing educational IT facilities.
- Develop kindergarten support programs.

Our progress towards keeping these promises is described below.

### Healthcare Programs

- We now serve over 900 meals a day and provide the children with a healthy balanced diet of 2 meals per day for each child. 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 4 children have serious health issues and Dr. Danai is keeping a close eye on them.
- 18 children were given eye glasses as a result of the annual eye tests we provide.
- Although the annual medical checkup results were very satisfactory, a major problem is the poor dental health of the children. To mitigate this problem, we provide teeth cleaning kits for all the children and they are now made to clean their teeth after meal times.
- We upgraded the first aid room at Nong Ta Chaw School and also provided a basic stock of medicines and first aid training for the teachers.



Medical Program

We also fund the cost of providing part time qualified coaches to conduct regular physical education classes at all our schools.

### **Educational Support Programs :**

Our key initiative, so far, has been to enable the children to learn basic computer skills. To do this, “**Smart computer classrooms**”, which are internet connected, have now been installed at all our schools. Each of our schools now gives 12 hours of computer instruction per week. These classes have been designed by the teachers themselves. Computer skills tests were given to all grades at all our schools, which indicate that this program is having a positive effect.

To further improve the usage of these educational IT facilities, we also made a major effort, with the kind assistance of Scott Ward of Rajabath Dusit University, to identify and provide relevant online educational software to our schools.



Computer Classroom

We fund the provision of 8 volunteer teachers to mitigate the problem of understaffing, which affect all our schools.

We provided teacher scholarships to Miss Bupha Puangdet, Miss Nattaya Kinhom and Miss Kusuma Phongrod of Nong Ta Chaw School, who all passed their University examinations. We congratulate them on their hard work. A better qualified and trained teacher is a win/win for both teachers and pupils.

Unfortunately, we were not able to make any real progress in developing kindergarten support programs and this project remains on the drawing boards.

## 2015 Development Plan

2015 will be a year of transition for Bright Dawn. We will still focus our efforts on the 4 primary schools we presently support. However, while we will continue our health care programs, we intend to give priority next year to our educational support programs. Our 2015 Development Plan will, therefore, comprise :

- The engagement of high caliber English language teacher to improve the English language capability of the teachers and, thereby, improve the English language capability of the children. The prospects of a child with a basic English language capability will be immeasurably improved. This will be our key initiative, going forward.

Studies in many countries indicate that the single most important factor in educational attainment is the quality of teaching – not income level, class size or ethnicity. So, our purpose is to help the teachers do a better job. This project will not be easy to implement and will be a gradual process. We must take care that this initiative has the full support of the school directors and is not construed as interfering with the curriculum.

- Continuation of our school meal program and other healthcare services.
- Upgrading of the first aid rooms at our other schools in a similar manner to Nong Ta Chaw School.
- Building a library / recreation center at Nong Hieng School, similar to the existing centers at Huay Sai Ngam and Nong Ta Chaw Schools. This facility will not only provide a stimulating environment for study and homework, but also serve as a community center where parents can meet each other and the teachers.

We will continue our efforts to track the high school completion /dropout rates of our students. In this regard, we are discussing an association with the Gallipeau Harris Foundation, who have run a very successful High School scholarship program in Thailand for over 10 years.

## **A Special Thanks to Bright Dawn Donors**

Banyan Golf Club  
CLSA Chairmans Trust  
Hua Hin Golf Society  
William Mocatta  
SVA Associates Ltd

Centara Hotel  
Alastair Foulkes  
Chien Lee  
Ngan Man Sham  
Alistair Whyte

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Gordon Bacon  
Ruedi Bischof  
Vipawan Chanvitan  
Gall Family  
Ian Grant  
Teresa Lin  
Nick Mayhew  
Dennis & Sue Orton  
Ian & Joan Seabourne  
Peter & Linda Taylor  
Mick Wittering

Willie Beatty  
Enrico Carosi  
Jay Chen  
Jim Ford  
Bill Hendry  
MG Industries  
Stewart & Marie Saunders  
Mike Scales  
Sam Sherrif  
Webster University  
Glenn Yee



บริษัท แอดวานซ์การบัญชีและกฎหมาย จำกัด  
ADVANCE ACCOUNTING AND LAW LIMITED

12/28 ซอยอินทามาระ 33 แยก 1 ด.สุทธิสาร แขวงดินแดง เขตดินแดง กรุงเทพฯ 10400 Tel: 0-2277-3668, 0-2277-1797 Fax: 0-2691-8301  
12/28 Soi Inthamara 33 Yeak 1, Suthisam 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 2014, 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**

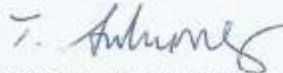
My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Thai Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial 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 2014, 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 and Law Limited  
Bangkok : 24 October 2014

BRIGHT DAWN FOUNDATION  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2014

		<u>2014</u>	<u>2013</u>
	NOTE	BAHT	BAHT
<b>ASSETS</b>			
<u>Current Assets</u>			
Cash and cash equivalents	3,4	3,983,247	2,728,429
Other current assets		<u>38,313</u>	<u>39,253</u>
Total Current Assets		<u>4,021,560</u>	<u>2,767,682</u>
<u>Non - Current Assets</u>			
Equipment - net	5	<u>47,714</u>	<u>64,126</u>
Total Non - Current Assets		<u>47,714</u>	<u>64,126</u>
<b>TOTAL ASSETS</b>		<u><b>4,069,274</b></u>	<u><b>2,831,808</b></u>
<b>LIABILITIES AND FUNDS</b>			
<u>Current Liabilities</u>			
Accrued expenses		23,348	20,000
Income tax payable	7	<u>1,815</u>	<u>1,811</u>
Total Current Liabilities		<u>25,163</u>	<u>21,811</u>
Total Liabilities		<u>25,163</u>	<u>21,811</u>
<u>Funds</u>			
Capital fund		200,000	200,000
Net surplus brought forward		2,609,997	2,715,195
Net surplus/(deficit) for the year		<u>1,234,114</u>	<u>(105,198)</u>
Total Funds		<u>4,044,111</u>	<u>2,809,997</u>
<b>TOTAL LIABILITIES AND FUNDS</b>		<u><b>4,069,274</b></u>	<u><b>2,831,808</b></u>

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

*T. K.*



.....President

(Mr. Philip Roger Perrin)

BRIGHT DAWN FOUNDATION  
 STATEMENT OF INCOME AND EXPENDITURE  
 FOR THE YEAR ENDED 30 SEPTEMBER 2014

		2014	2013
		BAHT	BAHT
	NOTE		
<u>Income</u>			
Income from donations		4,275,308	2,602,243
Interest income		<u>29,999</u>	<u>29,774</u>
Total Income		<u>4,305,305</u>	<u>2,632,017</u>
<u>Expenditure</u>			
Charity projects expenses	6	2,821,886	2,598,754
Office rental		72,000	69,000
Audit fee		20,000	20,000
General administration expenses		135,760	28,682
Bank charges		433	30
Depreciation		<u>18,112</u>	<u>17,772</u>
Total Expenditure		<u>3,068,191</u>	<u>2,734,238</u>
Surplus/(deficit) before income tax		1,237,114	(102,221)
Income tax	7	<u>(3,000)</u>	<u>(2,977)</u>
Net surplus/(deficit) for the year		<u>1,234,114</u>	<u>(105,198)</u>

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

*T. My*



.....President

(Mr. Philip Roger Perrin)

BRIGHT DAWN FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2014

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, Ramkhamheang Road, Khwaeng Hua Mark, Khet Bangkok, Bangkok, Thailand. The branch office of the Foundation is located at 1445/63 Phetkasem Road, Tambol Cha-am, Amphur Cha-am, Phetchaburi.

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. Suntom Silyengnok     | 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>2014</u>	<u>2013</u>
	<u>Baht</u>	<u>Baht</u>
Cash in hand	9,391	31,334
At banks - Saving account	1,919,313	1,659,844
- Fixed deposits 3 months	<u>2,054,543</u>	<u>1,037,251</u>
Total	<u>3,983,247</u>	<u>2,728,429</u>

5. EQUIPMENT - NET

	<u>BAHT</u>				
	Balance b/f	<u>Movements</u>			Balance
	as at 1 October	Additions	Deductions		as at 30 September
	<u>2013</u>			<u>2014</u>	
<b>At cost</b>					
Office equipment	24,570	-	-	24,570	
Furniture and fixtures	<u>64,290</u>	<u>1,700</u>	-	<u>65,990</u>	
Total	<u>88,860</u>	<u>1,700</u>	-	<u>90,560</u>	
<b>Accumulated Depreciation</b>					
Office equipment	(11,876)	(4,914)	-	(16,790)	
Furniture and fixtures	<u>(12,858)</u>	<u>(13,198)</u>	-	<u>(26,056)</u>	
Total Accumulated Depreciation	<u>(24,734)</u>	<u>(18,112)</u>	-	<u>(42,846)</u>	
Net	<u>64,126</u>			<u>47,714</u>	

6. CHARITY PROJECTS EXPENSES

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

	<u>2014</u>	<u>2013</u>
	<u>Baht</u>	<u>Baht</u>
Healthcare & Food Program	1,719,690	1,416,448
Computer Literacy & Education	169,666	311,344
Physical Education	93,000	63,990
Volunteer Teachers	304,500	270,000
Special Projects	365,000	409,072
Parent / Teacher & Other Events	<u>170,030</u>	<u>127,900</u>
Total	<u>2,821,886</u>	<u>2,598,754</u>

7. INCOME TAX

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

	<u>2014</u>	<u>2013</u>
	<u>Baht</u>	<u>Baht</u>
Income tax for the year	3,000	2,977
<u>Deduct</u> withholding tax	<u>(1,185)</u>	<u>(1,166)</u>
Net income tax payable	<u>1,815</u>	<u>1,811</u>

8. APPROVAL OF FINANCIAL STATEMENTS

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



Help us to give these local kids  
a hand up, not a hand out...



For more details please visit our website  
[www.brightdawnfoundation.org](http://www.brightdawnfoundation.org)



# 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

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