

**REPORT AND FINANCIAL STATEMENTS**  
**OF**  
**FRIENDS-INTERNATIONAL THAILAND**  
**AS AT DECEMBER 31, 2019**

## FRIENDS - INTERNATIONAL THAILAND

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## **Organization information**

<b>Organisation name</b>	Friends-International Thailand ("the Organization")
<b>Head office</b>	Friends-International in Cambodia
<b>Senior officers</b>	Sebastien Marot , Executive Director / Founder Ms. Orawan Saowapat , Country Program Director Ms. Phonthip Bunsuk , Safe Migration Project Manager Ms. Chanthana Le Mouellic, Community Project Manager Ms. Pradthana Suwanpiam, ChildSafe Project Manager Ms. Sasitorn Orkhan, Future Project Manager Mr. Sebastien Le Mouellic, Program Technical Coordinator Ms. Phalla Von , International Coordinator
<b>Board of Directors</b>	Leonard Coster, Chairperson Vivian Gee, Secretary Michael Gilmore, Treasurer Timothee Wagener, Member Lucile Belleville, Member
<b>Organisation office</b>	Friends-International Thailand <b>Bangkok</b> 448 Soi Sansabai 8, Prakanong, Klongtoey, Bangkok 10110 Thailand. <b>Aranyaprathet</b> 601 NV18 room, K.M. 5 Left side Road,Aranyaprathet, Aranyaprathet, Srakaew 27120 Thailand
<b>Auditor office</b>	BFA Office Co.,Ltd 1 Soi Suthipong 1, Suthisarn Road, Dindang, Dindang , Bangkok 10400

### Statement of management's responsibilities

The Organization's management is responsible for ascertaining that the financial statements are properly drawn up so as to give a true and fair view of the financial position of the Organization as at 31 December 2019 and of the results of its operations. In preparing these financial statements, the management is required to:

- select suitable accounting policies and then apply them consistently ;
- make judgments and estimates that are reasonable and prudent ;
- maintain financial records and prepare the financial statements in accordance with the policies and procedures of Friends-International Guideline, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Organization will continue its operations.

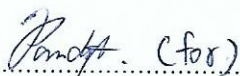
Management is responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the association. Members of management have a general responsibility for taking such steps as are reasonably available to them to safeguard the assets of the association and to prevent and detect fraud and other irregularities.

On behalf of the management



Ms. Orawan Saowapat

Country Program Director

A handwritten signature in blue ink, which appears to read "Phalla Von", followed by the text "(for)" in parentheses.

Ms. Phalla Von

International Coordinator



## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors

### **Opinion**

We have audited the financial statements of Friends-International Thailand (the "Organization"), which comprise the statement of financial position as at 31 December 2019, the statement of income and expenses for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the basis of accounting and the accounting policies as described in Note 2 to the financial statements.

### **Basis for Opinion**

We conducted our audit in accordance with Thai Standards on Auditing(TSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Federation of Accounting Professions' Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Basis of Accounting and Restriction and Use**

We draw attention to Note 2 to the financial statements, which described the basis of accounting. The financial statements are prepared to assist the Organization to report to the Board of Directors, Head Office and donors. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Organization and should not be distributed to or used by parties other than the Board of Directors, the Head office or the donors of the Organization. Our opinion is not modified in respect this matter.

### **Other matter**

The comparative financial statement as at December 31, 2018 have been audited by other auditor, whose was expressed an unqualified opinion in accordance with the basis of accounting and the accounting policies as described in Note 2 to the financial statements which audited report dated May 19, 2019.

*Dmitriy Sakhalov*

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with the basis of accounting and the accounting policies described in Note 2 to the financial statements, 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with TSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with TSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement statements, whether financial the due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made management

*Dulawan Sakddee*



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

*Dunlawan Sakuldee*

(Ms. Dunlawan Sakuldee)

Certified Public Accountant Registration No. 6924

BFA Office Company Limited

April 21, 2020

**FRIENDS-INTERNATIONAL THAILAND**  
**STATEMENT OF INCOME AND EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

		<i>Currency : Baht</i>	
	<i>Notes</i>	<b>2019</b>	<b>2018</b>
<b>INCOME</b>			
Donor funding	3	10,246,527	11,440,357
Consultancy income		2,287,029	1,775,807
Private donations		178,334	140,256
Fund received from Headquarters		215,556	573,394
Other income		26,894	256,807
<b>TOTAL INCOME</b>		<b>12,954,340</b>	<b>14,186,621</b>
<b>EXPENSES</b>			
Personnel expenses	4	6,722,235	7,483,500
Direct costs	5	2,399,281	1,886,166
Equipment	6	29,825	21,554
Indirect costs	7	1,318,907	1,649,986
Capacity building, monitoring and evaluation	8	1,142,624	1,010,772
Coordination and management monitoring	9	79,653	79,607
Transfer to programs		1,116,390	315,967
ChildSafe Alliance Expenses		192,880	-
<b>TOTAL EXPENSES</b>		<b>13,001,795</b>	<b>12,447,552</b>
Surplus of receipts under disbursements for the year		(47,455)	1,739,069
Fund balance, beginning of year		4,504,173	2,765,104
<b>FUND BALANCE, END OF YEAR</b>		<b>4,456,718</b>	<b>4,504,173</b>

These notes form an integral part of, and should be read in conjunction with, the accompanying statement of income and expenses.



Ms. Orawan Saowapat  
Country Program Director



*Phalla Von* (for)

Ms. Phalla Von  
International Coordinator



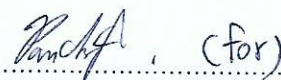
**FRIENDS-INTERNATIONAL THAILAND**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2019**

	Notes	Currency : Baht	
		2019	2018
<b>FUND BALANCE REPRESENTED BY:</b>			
<b>ASSETS</b>			
Cash on hand		60,253	54,763
Cash at banks		4,611,142	4,507,893
Advances		3,000	43,698
Sub contract advance		103,091	-
Deposit for office rental		166,100	86,944
Accounts receivable	10	317,989	116,191
<b>TOTAL ASSETS</b>		<b>5,261,575</b>	<b>4,809,489</b>
<b>LIABILITIES</b>			
Accounts payable	11	804,857	305,316
<b>TOTAL LIABILITIES</b>		<b>804,857</b>	<b>305,316</b>
<b>NET FUND BALANCE</b>		<b>4,456,718</b>	<b>4,504,173</b>

These notes form an integral part of, and should be read in conjunction with, the accompanying statement of income and expenses.



Ms. Orawan Saowapat  
Country Program Director

Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**1 ORGANISATION AND PRINCIPAL ACTIVITIES**

Since 1994, Friends-International has been running projects worldwide for and with street children, attempting to reintegrate these children into their society. Friends-International works with street children in a developmental and sustainable perspective in accordance with the Convention of the Rights of the Child ("UN-CRC"). In this framework, Friends-International launched, with Sébastien Marot as Founder and Executive Director for the implementation, the Non-Government Organisation ("NGO") Mith Samlanh Friends in Cambodia

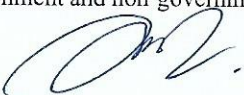
Through its work in Cambodia, Friends-International observed growing numbers of street children, youth and families traveling to Thailand. In 2005, Friends-International launched a research project in collaboration with UNIAP, exploring the reasons that Cambodian children and mothers went to the streets of Bangkok, including how they traveled there, how children and mothers survive and the process of repatriation to Cambodia.

As a result of the findings of this research, the Peuan Peuan program was launched by Friends-International in 2006 and later extended to include Thai, Lao and Burmese children and youth.

The overall objective is protect and provide good practice services leading to the sustainable reintegration of migrant and other marginalised children and youth in Thailand.

The specific objectives are:

- To strengthen protection and reintegration of children both marginalised Thai and foreign children/ youth in Bangkok in close collaboration with Royal Thai Government (RTG) and partner non-profit organisations.
- To strengthen protection and reintegration of marginalised children and youth along the border of Aranyaprathet and Poipet.
- To promote safe migration and strengthen referral network for effective response and assistance to marginalised children and youth.
- To raise awareness in local 'communities' on Child Rights and educate how they can take part in protecting children.
- To support RTG in strengthening Child Protection Policy, procedures and its reporting mechanism.
- To strengthen collaboration in Case Management System and effective referral among government and non-government agencies.



Ms. Orawan Saowapat  
Country Program Director



 (for)

Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

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**2 SUMMAER OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of accounting**

The statements of income and expenses have been prepared in accordance with a modified cash basis of accounting which expressed in Thai Baht. This is a comprehensive basis of accounting other than International Financial Reporting Standards. Accordingly, income are recognised when received rather than when earned and expenses are recognised when paid rather than when incurred, except for property tax fee and expenses on budget basis, which are recognised on an accrual basis; and advances to projects and employees, which are recognised as expenditure when cleared. Previous year's figures and phrases have been rephrased and re-arranged wherever necessary to conform to the current year's presentation.

**(b) Currency and foreign exchange**

The organisation uses Thai Baht (THB") as its reporting currency. Transactions in currencies other than THB are translated into THB at the organisation's operational rate of exchange on the date of booking. All exchange differences are recorded in the statement of income and expenses.

**(c) Property and equipment**

All purchases of fixed assets are recorded as expenditures in the statement of income and expenses upon acquisition.



Ms. Orawan Saowapat  
Country Program Director



Ms. Phalla Von  
International Coordinator



**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**3 DONOR FUNDING**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
Credit Suisse Asia Pacific Philanthropy	2,400,000	2,400,000
Damnok Toek	134,172	144,964
Department of Children & Youth (Royal Thai Government)	-	1,051,460
EXO Foundation	160,103	-
Gisela Stichting	241,367	258,965
Responsible Travel	9,314	-
UNICEF Thailand	4,151,964	4,696,422
UNVTF Secretariat	-	1,369,103
Embassy of Switzerland	460,000	-
Mad Monkey Hotel	309,025	-
World Childhood Foundation	2,380,582	1,519,443
<b>Total</b>	<b>10,246,527</b>	<b>11,440,357</b>



Ms. Orawan Saowapat  
Country Program Director





Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**4 PERSONNEL EXPENSES**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
International staff	1,069,492	1,370,112
National staff	4,932,002	5,090,935
Health insurance	194,746	144,273
Stipend	427,500	540,000
Overtime	-	-
Consultancy/professional fees	26,000	306,829
Recruitment costs	22,986	31,351
Severance Pay	49,509	-
<b>Total</b>	<b>6,722,235</b>	<b>7,483,500</b>

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 Ms. Orawan Saowapat  
 Country Program Director



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*Phalla Von* (for)  
 Ms. Phalla Von  
 International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**5 DIRECT COSTS**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
Hygiene costs	35,831	26,174
Medical costs	108,214	46,742
IEC materials	29,000	54,991
Clothing for beneficiaries	2,219	27,939
Non-formal educational materials	27,210	13,928
Food/ drink for beneficiaries	89,614	30,178
Family support	53,849	33,782
Centre supplies	18,003	13,596
Other activity costs	27,931	41,933
Family reintegration travel	89,365	13,981
Recreational activity support	200,715	282,977
Outreach materials	34,188	21,288
School reintegration support	189,849	165,543
Vocational training materials	53,195	71,783
Placement support	876,956	135,930
ChildSafe Materials / Activities	437,191	766,861
Harm Reduction Materials	1,453	-
Staff uniforms	-	24,339
Family income generation support	124,498	114,201
<b>Total</b>	<b>2,399,281</b>	<b>1,886,166</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Phalla Von  
International Coordinator



**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**6 EQUIPMENT**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
IT/computers	23,900	19,890
Intangible Assets	5,925	-
Inventory	-	1,664
<b>Total</b>	<b>29,825</b>	<b>21,554</b>

**7 INDIRECT COSIS**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
Communications	94,151	93,820
Transportation/ gasoline	341,923	264,542
Maintenance/renovations	20,583	16,376
Office supplies	63,363	56,990
Rent	564,858	1,024,592
Utilities	64,989	46,404
Printing photocopying	6,803	6,469
Postage and shipping	16,429	11,469
Bank charge	14,140	16,962
External audits	86,053	79,085
Vehicle/building insurance	8,850	7,948
Advertising marketing	9,683	3,239
Donor / staff / authority / relations	10,313	12,847
Other Expenses	16,769	9,243
<b>Total</b>	<b>1,318,907</b>	<b>1,649,986</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Phalla Von  
International Coordinator


**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**8 CAPACITY BUILDING ,MONITORING AND EVALUATION**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
International travel	112,634	20,040
National travel	359,251	548,071
External staff training	-	3,401
Internal staff training	18,374	16,627
Research / assessments	652,365	422,633
<b>Total</b>	<b>1,142,624</b>	<b>1,010,772</b>

**9 COORDINATION MANAGEMENT MONITORING**


	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
International travel	58,700	34,024
National travel	1,426	45,583
Conferences	8,820	-
Board of Director meetings	10,707	-
<b>Total</b>	<b>79,653</b>	<b>79,607</b>



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Ms. Orawan Saowapat  
Country Program Director





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Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**10 ACCOUNTS RECEIVABLE**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
Funding Receivables	269,939	79,931
Staff Loans	48,000	36,000
Miscellaneous	50	260
<b>Total</b>	<b>317,989</b>	<b>116,191</b>

**11 ACCOUNTS PAYABLE**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
Related parties	721,817.00	222,055.00
Others parties	83,040.00	83,261.00
<b>Total</b>	<b>804,857.00</b>	<b>305,316.00</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Phalla Von  
International Coordinator

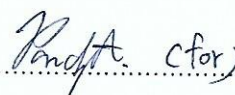


**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
<b>INCOME</b>		
Retained funds B/F	3,934,083	2,268,985
<b>Funds received during year</b>		
Donor funding	9,204,504	9,578,185
Sales revenue	-	-
Consultancy income	2,273,676	1,775,807
Private donation	178,334	139,234
Fund received from Headquarters	(53,203)	573,394
Other income	24,453	242,927
<b>TOTAL FUNDS RECEIVED</b>	<b>11,627,764</b>	<b>12,309,547</b>
<b>EXPENSES</b>		
<b>PERSONNEL</b>		
International staff	1,069,492	1,353,965
National staff	3,911,402	4,196,183
Health insurance	170,875	122,522
Stipend	427,500	540,000
Consultancies/professional fees	26,000	306,829
Recruitment costs	15,185	31,351
<b>Sub-total</b>	<b>5,620,454</b>	<b>6,550,850</b>



Ms. Orawan Saowapat  
Country Program Director

Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
<b>DIRECT COSTS</b>		
Hygiene costs	26,884	12,710
Medical costs	75,963	29,576
IEC Material	29,000	33,584
Clothing for Beneficiary	620	2,036
Non-Formal Education Materials	25,105	13,928
Food / drink for beneficiaries	77,624	24,967
Family support	48,210	23,164
Harm Reduction Materials	962	-
Other activity costs	26,442	41,933
Family reintegration travel	75,172	-
Recreational Activity	200,657	270,038
Outreach materials	15,651	5,880
School reintegration support	137,251	27,735
Vocational training materials	53,195	68,545
Placement support	845,215	128,513
ChildSafe Materials / Activities	403,874	730,438
Staff Uniforms	-	24,339
Family income generation support	118,992	91,588
<b>Sub-total</b>	<b>2,160,817</b>	<b>1,528,974</b>




Ms. Orawan Saowapat  
Country Program Director



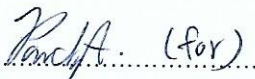

Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	2019	2018
<b>EQUIPMENT/ASSETS</b>		
IT / computers	23,900	19,890
<b>Sub-total</b>	<b>23,900</b>	<b>19,890</b>
<b>INDIRECT COSTS</b>		
Communications	64,690	66,888
Transportation/gasoline	309,938	216,232
Maintenance / renovations	5,109	2,409
Office supplies	60,058	48,177
Rent	324,609	777,841
Utilities	31,251	29,166
Printing / photocopying	5,836	3,316
Postage and shipping	15,446	10,754
Bank charges	7,835	10,450
External audits	76,188	67,750
Vehicle / building insurance	-	1,740
Advertising / marketing	9,683	-
Donor / staff / authority relations	8,980	7,000
Other expenses	9,013	10,904
<b>Sub-total</b>	<b>928,636</b>	<b>1,252,627</b>

  
 Ms. Orawan Saowapat  
 Country Program Director



 (for)  
 Ms. Phalla Von  
 International Coordinator



**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
<b>CAPACITY BUILDING / MONITORING &amp; EVALUATION</b>		
International travel	95,076	12,688
National travel	341,377	540,312
Internal training	18,374	10,368
Research / assessments	652,365	420,013
<b>Sub-total</b>	<b>1,107,192</b>	<b>983,381</b>
<b>COORDINATION / MANAGEMENT MONITORING</b>		
International travel	53,485	34,024
National travel	1,426	34,854
Conferences	8,820	-
Board of Director meeting	10,707	-
<b>Sub-total</b>	<b>74,438</b>	<b>68,878</b>
<b>TRANSFER TO PROGRAMS</b>		
Head Office support (Phnom Penh)	1,040,833	239,849
<b>Sub-total</b>	<b>1,040,833</b>	<b>239,849</b>
<b>CHILDSAFE ALLIANCE NETWORK</b>		
Bahay Tuluyan	192,880	-
<b>Sub-total</b>	<b>192,880</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>11,149,150</b>	<b>10,644,449</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>4,412,697</b>	<b>3,934,083</b>

.....  
 Ms. Orawan Saowapat  
 Country Program Director



.....  
 Ms. Phalla Von  
 International Coordinator


*Phalla Von (for)*

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 2 STATEMENT OF FINANCIAL POSITION - BANGKOK**  
**AS AT DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
<b>CURRENT ASSETS</b>		
Petty cash	58,795	54,763
Cash at bank	4,514,258	3,980,672
Advance	106,091	26,200
Deposit for office rental	140,100	60,800
Accounts receivable	317,989	77,336
<b>TOTAL CURRENT ASSETS</b>	<b>5,137,233</b>	<b>4,199,771</b>
<b>CURRENT LIABILITIES</b>		
Related parties payable	643,331	198,558
Others parties payable	81,205	67,130
<b>TOTAL CURRENT LIABILITIES</b>	<b>724,536</b>	<b>265,688</b>
<b>FUND BALANCE</b>	<b>4,412,697</b>	<b>3,934,083</b>



Ms. Orawan Saowapat  
Country Program Director

Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 3 STATEMENT OF CHANGE IN FUND BALANCE - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>DONORS</b>	<i>Currency : Baht</i>			
	<b>OPENING</b>	<b>INCOME</b>	<b>EXPENES</b>	<b>CLOSING</b>
1 Association for the Promotion and Development of Lifelong Learning	-	50,000	22,098	27,902
2 Credit Suisse Asia Pacific Philanthropy	1,647,861	2,408,020	2,891,433	1,164,448
3 Department of Children & Youth (Royal Thai Government)	37,288	1,706,000	1,690,732	52,556
4 Deutsche Bank	304,555	-	304,555	-
5 Embassy of Switzerland	-	460,000	-	460,000
6 EXO Foundation	-	160,103	135,067	25,036
7 FI Reserves	1,327,533	276,002	(828,934)	2,432,469
8 Lloyd George Asia Foundation	164,244	-	164,244	-
9 Mad Monkey Hotel	-	309,025	184,458	124,567
10 Mahidol University	(15,259)	220,012	231,825	(27,072)
11 UNICEF Thailand	(389,462)	4,151,964	3,811,228	(48,726)
12 UNVTF Secretariat	774,614	-	774,614	-
13 World Childhood Foundation	82,709	1,714,098	1,644,824	151,983
14 Youth Career Initiative	-	172,539	123,005	49,534
<b>FUND BALANCE</b>	<b>3,934,083</b>	<b>11,627,763</b>	<b>11,149,149</b>	<b>4,412,697</b>



Ms. Orawan Saowapat  
Country Program Director





Ms. Phalla Von  
International Coordinator




**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 4 STATEMENT OF INCOME AND EXPENSES - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	2019	2018
<b>INCOME</b>		
Retained funds B/F	570,090	496,120
<b>Funds received during year</b>		
Donor funding	1,042,023	1,862,172
General Donation	-	1,022
Consultancy Income	13,352	-
Internal Funding	268,759	-
Other Income	2,442	13,880
<b>TOTAL FUNDS RECEIVED</b>	<b>1,326,576</b>	<b>1,877,074</b>
<b>EXPENSES</b>		
<b>PERSONNEL</b>		
International staff	-	16,147
National staff	1,020,601	894,752
Health insurance	23,870	21,751
Recruitment costs	7,801	-
Severance Pay/Seniority	49,510	-
<b>Sub-total</b>	<b>1,101,782</b>	<b>932,650</b>
<b>DIRECT COSTS</b>		
Hygiene costs	8,947	13,463
Medical costs	32,252	17,165
IEC Materials	-	21,407
Clothing for Beneficiaries	1,599	25,903
Non-formal educational materials	2,105	-
Food/drink for beneficiaries	11,990	5,212

  
 Ms. Orawan Saowapat  
 Country Program Director



  
 Ms. Phalla Von  
 International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 4 STATEMENT OF INCOME AND EXPENSES - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	2019	2018
<b>DIRECT COSTS (Continued)</b>		
Family support	5,639	10,619
Harm Reduction Materials	491	-
Centre supplies	18,003	13,596
Other Activity Costs	1,490	-
Family reintegration travel	14,193	13,981
Recreational Activity Support	58	12,939
Outreach materials	18,537	15,408
School reintegration support	52,598	137,808
Vocational training materials	-	3,238
Placement support	31,741	7,417
ChildSafe Materials / Activities	33,316	36,423
Family income generation support	5,506	22,613
<b>Sub-total</b>	<b>238,465</b>	<b>357,192</b>
<b>EQUIPMENT/ ASSETS</b>		
Intangible Assets	5,925	-
Inventory	-	1,663
<b>Sub-total</b>	<b>5,925</b>	<b>1,663</b>
<b>INDIRECT COSTS</b>		
Communications	29,462	26,932
Transportation/gasoline	31,985	48,310
Maintenance / renovations	15,474	13,967
Office supplies	3,305	8,814
Rent	240,249	246,751
Utilities	33,738	17,238
Printing / photocopying	967	3,153
Postage and shipping	984	715
Bank charges	6,305	6,512


.....  
 Ms. Orawan Saowapat




.....  
 Ms. Phalla Von

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 4 STATEMENT OF INCOME AND EXPENSES - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
<b>INDIRECT COSTS</b>		
External audits	9,864	11,335
Vehicle / building insurance	8,850	6,208
Advertising/Marketing	-	3,239
Donor/Staff/Authority Relations	1,333	5,847
Other Expenses	7,755	(1,659)
<b>Sub-total</b>	<b>390,271</b>	<b>397,362</b>
<b>CAPACITY BUILDING / MONITORING &amp; EVALUATION</b>		
International travel	17,558	7,352
National travel	17,874	7,759
External Staff Training	-	3,401
Internal training	-	6,258
Research / assessments	-	2,620
<b>Sub-total</b>	<b>35,432</b>	<b>27,390</b>
<b>COORDINATION / MANAGEMENT MONITORING</b>		
International Travel	5,214	-
National travel	-	10,729
<b>Sub-total</b>	<b>5,214</b>	<b>10,729</b>
<b>TRANSFER TO PROGRAMS</b>		
Head Office support (Phnom Penh)	75,557	76,118
<b>Sub-total</b>	<b>75,557</b>	<b>76,118</b>
<b>TOTAL EXPENSES</b>	<b>1,852,646</b>	<b>1,803,104</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>44,020</b>	<b>570,090</b>

  
 Ms. Orawan Saowapat  
 Country Program Director



  
 Ms. Phalla Von  
 International Coordinator



**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 5 STATEMENT OF FINANCIAL POSITION - ARANYAPRATHET**  
**AS AT DECEMBER 31, 2019**

	<i>Currency : Baht</i>	
	<b>2019</b>	<b>2018</b>
<b>CURRENT ASSETS</b>		
Petty Cash	1,457	-
Cash at bank	96,884	527,221
Advances	-	17,498
Deposit for office rental	26,000	26,144
Accounts receivable	-	38,854
<b>TOTAL CURRENT ASSETS</b>	<b>124,341</b>	<b>609,717</b>
<b>CURRENT LIABILITIES</b>		
Related parties payable	78,486	23,497
Others parties payable	1,835	16,130
<b>TOTAL CURRENT LIABILITIES</b>	<b>80,321</b>	<b>39,627</b>
<b>FUND BALANCE</b>	<b>44,020</b>	<b>570,090</b>



Ms. Orawan Saowapat  
Country Program Director



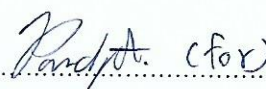

Ms. Phalla Von  
International Coordinator

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 6 SUMMERY OF CHANGES IN FUND BALANCE - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>DONORS</b>	<i>Currency : Baht</i>			
	<b>OPENING</b>	<b>INCOME</b>	<b>EXPENES</b>	<b>CLOSING</b>
1 FI Reserves	69,624	284,554	310,157	44,020
2 Gisela Stichting	308,476	241,366	549,842	-
3 World Childhood Foundation	(203)	666,484	666,281	-
4 Damnok Toek	-	134,172	134,172	-
5 UNVTF Secretariat	192,193	-	192,193	-
<b>FUND BALANCE</b>	<b>570,090</b>	<b>1,326,576</b>	<b>1,852,645</b>	<b>44,020</b>



Ms. Orawan Saowapat  
Country Program Director

Ms. Phalla Von  
International Coordinator