

**REPORT AND FINANCIAL STATEMENTS**  
**OF**  
**FRIENDS-INTERNATIONAL THAILAND**  
**AS AT DECEMBER 31, 2022**

## FRIENDS - INTERNATIONAL THAILAND

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## Organization information

<b>Organisation name</b>	Friends-International Thailand ("the Organization")
<b>Legal Headquarters:</b>	Friends-International in France
<b>Operational Headquarters:</b>	Friends-International in Cambodia
<b>Senior officers</b>	Sebastien Marot , Executive Director / Founder Ms. Orawan Saowapat , Country Program Director Mrs. Chanthana Le Mouellic, Saving lives Program Coordinator Ms. Sasitorn Orkhan, Futures Program Coordinator Ms. Sela Mao, Finance Manager
<b>Board of Directors</b>	Lucile Belleville, President Olivier Farhi, Treasurer Wilfried Schneider, Secretary Chenda Sophea Chhun, Member Olivier Veilhan, Member
<b>Organisation office</b>	Friends-International Thailand <b>Bangkok</b> 448 Soi Saensabai 8, Phra Khanong, Klong Toei, Bangkok 10110 Thailand. <b>Aranyaprathet</b> 601 NV18 room, K.M. 5 Left side Road, Aranyaprathet, Aranyaprathet, Srakaew 27120 Thailand <b>Chonburi</b> 79/8 Moo.13 Nong Prue subdistrict, Bang Lamung District, Chonburi Province 20150.
<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 2022 and of the results of its operations. In preparing these financial statements, the management is required to:

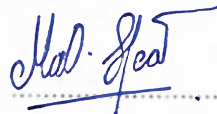
- select suitable accounting policies and then apply them consistently ;
- make judgments and estimates that are reasonable and prudent ;
- maintain financial records and prepare the financial statements in accordance with the policies and procedures of Friends-International Guideline, and
- prepare 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



Ms. Sela Mao  
Finance Manager



## BFA Office Company Limited

1 Soi Suthipong 1 Suthisan Road Dindang Dindang Bangkok 10400. Tel.0-2102-1150 Tax ID. 0105556183979 www.bfa.co.th

### 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 2022, 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.

*Danlawa S.*





### **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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made management

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## BFA Office Company Limited

1 Soi Suthipong 1 Suthisan Road Dindang Dindang Bangkok 10400. Tel.0-2102-1150 Tax ID. 0105556183979 www.bfa.co.th

- 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 Organization'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 S.*

(Ms. Dunlawan Sakuldee)

Certified Public Accountant Registration No. 6924

BFA Office Company Limited


March 3, 2023

**FRIENDS-INTERNATIONAL THAILAND**  
**STATEMENT OF INCOME AND EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**


		<i>Currency : Baht</i>	
	<i>Notes</i>	<b>2022</b>	<b>2021</b>
<b>INCOME</b>			
Donor funding	3	16,155,062	11,358,463
Private donations		4,379,846	1,427,779
Consultancy income		778,665	124,257
Other income		132,372	103,125
<b>TOTAL INCOME</b>		<b>21,445,945</b>	<b>13,013,625</b>
<b>EXPENSES</b>			
Personnel expenses	4	6,402,499	5,590,948
Direct costs	5	3,309,655	4,204,574
Equipment	6	276,396	108,544
Indirect costs	7	1,698,040	1,302,949
Travel & Training	8	548,882	255,565
Transfer to programs		1,810,038	1,002,049
ChildSafe Alliance Sub-Grants		-	489,483
<b>TOTAL EXPENSES</b>		<b>14,045,511</b>	<b>12,954,112</b>
Surplus of receipts under disbursements for the year		7,400,434	59,513
Fund balance, beginning of year		7,932,711	7,873,198
<b>FUND BALANCE, END OF YEAR</b>		<b>15,333,145</b>	<b>7,932,711</b>

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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. Sela Mao  
 Finance Manager



**FRIENDS-INTERNATIONAL THAILAND**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2022**

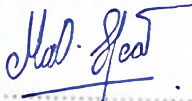
		<i>Currency : Baht</i>	
	<i>Notes</i>	<u>2022</u>	<u>2021</u>
<b>FUND BALANCE REPRESENTED BY:</b>			
<b>ASSETS</b>			
Cash on hand		1,357	26,383
Cash at banks		15,397,985	8,241,484
Advances		10,000	-
Deposit for office rental		104,194	79,000
Accounts receivable	<i>10</i>	56,177	18,497
<b>TOTAL ASSETS</b>		<u><b>15,569,713</b></u>	<u><b>8,365,364</b></u>
<b>LIABILITIES</b>			
Accounts payable	<i>11</i>	236,567	432,652
<b>TOTAL LIABILITIES</b>		<u><b>236,567</b></u>	<u><b>432,652</b></u>
<b>NET FUND BALANCE</b>		<u><u><b>15,333,146</b></u></u>	<u><u><b>7,932,711</b></u></u>

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. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

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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.
- To support maginalised children and youth to engage in vocational Training and Employment.



Ms. Orawan Saowapat  
Country Program Director



Ms. Sela Mao  
Finance Manager

FRIENDS-INTERNATIONAL THAILAND  
NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2022

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**2 SUMMAER OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of accounting**

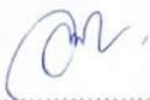
The statements of income and expenses have been prepared in accordance with a modified cash basis of accounting which expressed in Thai Baht. This is a comprehensive basis of accounting other than International Financial Reporting Standards. Accordingly, income are recognised when received rather than 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 organization'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. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

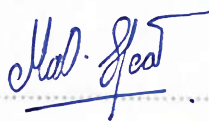
**3 DONOR FUNDING**

	<i>Currency : Baht</i>	
	<u>2022</u>	<u>2021</u>
The Cold Mountain Fund of RCF Social Finance	4,446,200	-
World Childhood Foundation	2,444,125	3,757,074
Credit Suisse APAC Foundation Limited	2,233,687	1,948,343
Asian Development Bank	1,314,686	-
The Regent Capital Trust Corporation Ltd as Trustee of the Kwok Foundation	943,500	-
Gisela Stichting	337,100	314,100
Skoll Foundation	269,750	-
UNICEF Thailand	87,742	4,062,357
The Intrepid Foundation	81,072	-
Albrecht Kiesow Foundation	3,333,000	750,000
Caritas Switzerland	-	348,281
Give2Asia	-	199,774
Equitable Education Fund	-	(786)
Embassy of Switzerland	-	(20,682)
Anonymous (OFF)	664,200	-
<b>Total</b>	<b><u>16,155,062</u></b>	<b><u>11,358,463</u></b>



Ms. Orawan Saowapat  
Country Program Director





Ms. Sela Mao  
Finance Manager



**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**4 PERSONNEL EXPENSES**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
International staff	458,710	683,422
National staff	5,712,756	4,454,542
Health insurance	120,935	83,153
Stipend	-	284,205
Consultancy/professional fees	14,367	10,000
Recruitment costs	26,090	30,176
Severance / Indemnity Pay	54,859	37,861
Staff COVID Testing	14,781	7,589
<b>Total</b>	<b>6,402,499</b>	<b>5,590,948</b>



Ms. Orawan Saowapat  
Country Program Director



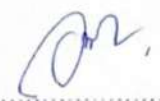

Ms. Sela Mao  
Finance Manager



**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**5 DIRECT COSTS**

	<i>Currency : Baht</i>	
	<u>2022</u>	<u>2021</u>
Hygiene costs	237,684	359,920
Medical costs	261,829	193,619
IEC materials	44,600	345,533
Clothing for Beneficiaries	-	2,550
Non-formal education materials	198	3,461
Food/ drink for beneficiaries	43,874	178,901
Family support	916,130	1,184,379
Harm Reduction Materials	10,907	15,363
Centre supplies	6,471	-
Other activity costs	2,160	-
Case Manager Travel	48,279	4,600
Recreational activity support	28,220	19,415
Outreach materials	17,077	30,935
School reintegration support	468,056	486,956
Vocational Training Materials/Referrals	-	71,411
Job placement support	666,314	636,933
ChildSafe Materials / Activities	267,653	206,984
Foster Care Families	1,031	-
Staff Uniforms	38,295	8,465
Micro-Enterprise Support	214,943	281,798
Independent Living	-	18,904
Beneficiary Transport	5,193	12,523
Beneficiary Trainings / Meetings	14,384	136,024
Community Event Costs	9,932	-
Beneficiary COVID Testing	6,425	5,900
<b>Total</b>	<b><u>3,309,655</u></b>	<b><u>4,204,574</u></b>



Ms. Orawan Saowapat  
Country Program Director





Ms. Sela Mao  
Finance Manager

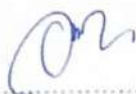
**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**6 EQUIPMENT**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
IT/computers	227,715	87,324
Furniture/Fittings	31,290	3,300
Inventory	13,891	17,920
Vehicles	3,500	-
<b>Total</b>	<b>276,396</b>	<b>108,544</b>

**7 INDIRECT COSIS**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
Communications	95,917	85,843
Transport/ Gasoline/ Maintenance	466,904	336,448
Maintenance/renovations	56,509	1,100
Office supplies	218,149	60,965
Rent	593,955	420,526
Utilities	43,425	13,648
Printing / Photocopying	27,074	17,611
Postage and shipping	20,033	96,078
Bank charges	25,348	29,286
External audits	80,000	100,000
Vehicle/building insurance	10,008	7,762
Advertising / Marketing	19,050	-
Subscriptions	6,888	8,184
Donor / Staff / Authority Relations	21,942	13,383
Other Expenses	12,837	112,117
<b>Total</b>	<b>1,698,040</b>	<b>1,302,949</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

**8 TRAVEL & TRAINING**


	<i>Currency : Baht</i>	
	<u>2022</u>	<u>2021</u>
International travel	35,808	-
National travel	501,424	200,579
Staff Training	2,497	-
Workshop/meeting	414	54,986
Exchanges / Exposure Trips	8,739	-
<b>Total</b>	<b><u>548,882</u></b>	<b><u>255,565</u></b>

**10 ACCOUNTS RECEIVABLE**


	<i>Currency : Baht</i>	
	<u>2022</u>	<u>2021</u>
Funding Receivables	48,177	8,997
Staff Loans	8,000	-
Miscellaneous	-	-
Prepayments	-	9,500
<b>Total</b>	<b><u>56,177</u></b>	<b><u>18,497</u></b>

**11 ACCOUNTS PAYABLE**

	<i>Currency : Baht</i>	
	<u>2022</u>	<u>2021</u>
Related parties	178,327	380,215
Others parties	58,241	52,437
<b>Total</b>	<b><u>236,567</u></b>	<b><u>432,652</u></b>


  
 Ms. Orawan Saowapat  
 Country Program Director



  
 Ms. Sela Mao  
 Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
<b>INCOME</b>		
Retained funds B/F	6,288,390	6,813,379
<b>Funds received during year</b>		
Donor funding	13,522,011	9,159,935
Private donation	3,432,346	1,186,019
Consultancy income	778,665	124,257
Other income	127,558	98,285
<b>TOTAL FUNDS RECEIVED</b>	<b>17,860,580</b>	<b>10,568,496</b>
<b>EXPENSES</b>		
<b>PERSONNEL</b>		
International staff	458,710	683,422
National staff	4,686,520	3,741,244
Health insurance	99,616	70,589
Stipend	-	284,205
Consultancies/professional fees	14,367	10,000
Recruitment costs	22,001	30,176
Staff COVID Testing	12,931	6,989
<b>Sub-total</b>	<b>5,294,144</b>	<b>4,826,626</b>

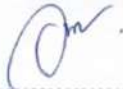
  
 Ms. Orawan Saowapat  
 Country Program Director



  
 Ms. Sela Mao  
 Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	2022	2021
<b>DIRECT COSTS</b>		
Hygiene costs	232,734	339,415
Medical costs	70,662	129,680
IEC Material	37,586	99,630
Clothing for Beneficiary	-	2,550
Non-Formal Education Materials	198	3,461
Food / drink for beneficiaries	35,650	156,173
Family support	648,343	729,329
Case Manager Travel	27,952	4,600
Recreational Activity Support	26,702	19,415
Outreach materials	14,077	28,435
School Reintegration Support	369,663	326,449
Vocational Training Materials/Referrals	-	61,949
Job placement support	548,044	592,005
ChildSafe Materials / Activities	239,302	116,214
Foster Care Families	1,031	-
Staff Uniforms	38,295	-
Micro-Enterprise Support	190,003	272,140
Independent Living	-	18,904
Beneficiary Transport	3,585	12,523
Beneficiary Trainings / Meetings	14,384	136,024
Community Event Costs	9,932	-
Beneficiary COVID Testing	6,425	5,900
<b>Sub-total</b>	<b>2,514,568</b>	<b>3,054,795</b>

  
 Ms. Orawan Saowapat  
 Country Program Director




  
 Ms. Sela Mao  
 Finance Manager

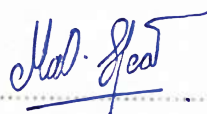


**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 1 STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
<b>EQUIPMENT/ASSETS</b>		
IT / computers	168,798	52,220
Furniture/Fittings	31,290	-
Inventory	13,891	4,299
Vehicles	-	-
<b>Sub-total</b>	<b>213,979</b>	<b>56,519</b>
<b>INDIRECT COSTS</b>		
Communications	72,802	58,715
Transport/ Gasoline/ Maintenance	406,952	292,558
Maintenance / renovations	10,683	700
Office supplies	184,086	52,523
Rent	413,955	290,526
Utilities	34,541	13,648
Printing / photocopying	24,295	12,497
Postage and shipping	19,763	75,404
Bank charges	17,974	16,680
External audits	64,000	84,155
Vehicle / building insurance	3,986	1,740
Advertising / marketing	14,050	-
Subscriptions	6,888	8,184
Donor / staff / authority relations	19,339	6,793
Other expenses	4,210	80,356
<b>Sub-total</b>	<b>1,297,524</b>	<b>994,478</b>



Ms. Orawan Saowapat  
Country Program Director

Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX I STATEMENT OF INCOME AND EXPENSES - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	2022	2021
<b>TRAVEL &amp; TRAINING</b>		
International travel	35,808	-
National travel	433,926	200,579
Staff Training	2,192	-
Workshop/meeting	414	16,803
Exchanges / Exposure Trips	8,739	
<b>Sub-total</b>	<b>481,079</b>	<b>217,382</b>
<b>TRANSFER TO PROGRAMS</b>		
Peuan Peuan (Aranyaprathet)	250,000	660,433
Head Office support (Phnom Penh)	1,333,703	793,770
<b>Sub-total</b>	<b>1,583,703</b>	<b>1,454,203</b>
<b>CHILDSAFE ALLIANCE SUB-GRANTS</b>		
Bahay Tuluyan	-	489,483
<b>Sub-total</b>	<b>-</b>	<b>489,483</b>
<b>TOTAL EXPENSES</b>	<b>11,384,998</b>	<b>11,093,485</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>12,763,972</b>	<b>6,288,390</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 2 STATEMENT OF FINANCIAL POSITION - BANGKOK**  
**AS AT DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
<b>CURRENT ASSETS</b>		
Petty cash	1,357	26,383
Cash at bank	11,853,064	6,367,107
Advances	10,000	-
Deposit for office rental	78,194	53,000
Accounts receivable	1,172,279	18,497
<b>TOTAL CURRENT ASSETS</b>	<b>13,114,894</b>	<b>6,464,987</b>
<b>CURRENT LIABILITIES</b>		
Related parties payable	292,680	124,159
Others parties payable	58,241	52,437
<b>TOTAL CURRENT LIABILITIES</b>	<b>350,921</b>	<b>176,597</b>
<b>FUND BALANCE</b>	<b>12,763,973</b>	<b>6,288,390</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 3 STATEMENT OF CHANGE IN FUND BALANCE - BANGKOK**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

FUND ACCOUNTS	<i>Currency Baht</i>			
	OPENING	INCOME	EXPENSES	CLOSING
1 Avery Denisson Foundation	381,615	-	381,615	-
2 Credit Suisse APAC Foundation Limited	2,000,957	2,233,687	2,627,485	1,607,159
3 FI/ Anonymous (OFF)	239,171	664,200	340,844	562,527
4 MS/ Asian Development Bank	(1,193)	994,806	1,397,882	(404,268)
5 Regent Capital Trust Corporation Limited as Trustee of the KWOK Foundation	-	943,500	123,065	820,435
6 UNICEF Thailand	(54,124)	87,742	33,619	-
7 World Childhood Foundation	-	2,444,125	2,444,125	-
8 Albrecht Kiesow Foundation	-	3,333,000	2,366,000	967,000
9 FI/ Anonymous (HLMF)	-	751,026	97,960	653,066
10 FI/ Anonymous (TO)	660,649	2,344,220	401,493	2,603,376
11 FI/ Anonymous (via Dragonfly APAC Limited)	-	332,100	28,959	303,141
12 FI/ Skoll Foundation	-	269,750	145,250	124,500
13 FI/ The Cold Mountain Fund of RCF Social Finance	-	2,551,200	713,771	1,837,429
14 Albrecht Kiesow Foundation	146,908	-	146,908	-
15 FI Bangkok Reserves	2,914,407	911,223	136,023	3,689,607
<b>FUND BALANCE</b>	<b>6,288,390</b>	<b>17,860,580</b>	<b>11,384,998</b>	<b>12,763,973</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 4 STATEMENT OF INCOME AND EXPENSES - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	<b>2022</b>	<b>2021</b>
<b>INCOME</b>		
Retained funds B/F	1,644,321	1,059,819
<b>Funds received during year</b>		
Donor funding	2,633,051	2,198,528
Private donation	947,500	241,760
Internal Funding	250,000	660,433
Other Income	4,814	4,840
<b>TOTAL FUNDS RECEIVED</b>	<b>3,835,365</b>	<b>3,105,562</b>
<b>EXPENSES</b>		
<b>PERSONNEL</b>		
National staff	1,026,236	713,298
Health insurance	21,319	12,564
Recruitment costs	4,090	-
Severance Pay/Seniority	54,859	37,861
Staff COVID Testing	1,850	600
<b>Sub-total</b>	<b>1,108,354</b>	<b>764,323</b>
<b>DIRECT COSTS</b>		
Hygiene costs	4,950	20,505
Medical costs	191,167	63,939
IEC Materials	7,014	245,903
Food/drink for beneficiaries	8,225	22,728
Family support	267,787	455,050
Harm Reduction Materials	10,907	15,363



Ms. Orawan Saowapat  
Country Program Director




Ms. Sela Mao  
Finance Manager



FRIENDS-INTERNATIONAL THAILAND

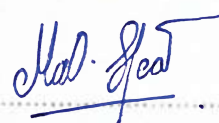
APPENDIX 4 STATEMENT OF INCOME AND EXPENSES - ARANYAPRATHET

FOR THE YEAR ENDED DECEMBER 31, 2022

	<i>Currency : Baht</i>	
	2022	2021
<b>DIRECT COSTS (Continued)</b>		
Centre supplies	6,471	-
Other Activity Costs	2,160	-
Case Manager Travel	20,327	-
Recreational activity support	1,518	-
Outreach materials	3,000	2,500
School reintegration support	98,393	160,507
Vocational Training Materials/Referrals	-	9,462
Job Placement Support	118,270	44,928
ChildSafe Materials / Activities	28,351	90,770
Staff Uniforms	-	8,465
Micro-Enterprise Support	24,940	9,658
Beneficiary Transport	1,608	-
<b>Sub-total</b>	<b>795,087</b>	<b>1,149,779</b>
<b>EQUIPMENT/ ASSETS</b>		
IT / computers	58,917	35,104
Furniture/Fittings	-	3,300
Inventory	-	13,621
Vehicles	3,500	-
<b>Sub-total</b>	<b>62,417</b>	<b>52,025</b>
<b>INDIRECT COSTS</b>		
Communications	23,115	27,128
Transport/ Gasoline/ Maintenance	59,952	43,890
Maintenance / renovations	45,826	400
Office supplies	34,063	8,442
Rent	180,000	130,000
Utilities	8,884	-



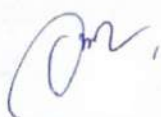
Ms. Orawan Saowapat  
Country Program Director

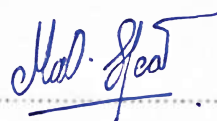
Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 4 STATEMENT OF INCOME AND EXPENSES - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	2022	2021
<b>INDIRECT COSTS (Continued)</b>		
Printing / photocopying	2,779	5,114
Postage and shipping	270	20,674
Bank charges	7,374	12,606
External audits	16,000	15,845
Vehicle / building insurance	6,022	6,022
Advertising/Marketing	5,000	-
Donor/Staff/Authority Relations	2,603	6,590
Other Expenses	8,627	31,761
<b>Sub-total</b>	<b>400,516</b>	<b>308,471</b>
<b>TRAVEL &amp; TRAINING</b>		
National travel	67,498	-
Workshops / Meetings	-	38,183
Staff Training	305	-
<b>Sub-total</b>	<b>67,803</b>	<b>38,183</b>
<b>TRANSFER TO PROGRAMS</b>		
Head Office support (Phnom Penh)	476,335	208,278
<b>Sub-total</b>	<b>476,335</b>	<b>208,278</b>
<b>TOTAL EXPENSES</b>	<b>2,910,513</b>	<b>2,521,059</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>2,569,173</b>	<b>1,644,321</b>



Ms. Orawan Saowapat  
Country Program Director

Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 5 STATEMENT OF FINANCIAL POSITION - ARANYAPRATHET**  
**AS AT DECEMBER 31, 2022**

	<i>Currency : Baht</i>	
	2022	2021
<b>CURRENT ASSETS</b>		
Cash at bank	3,544,920	1,874,377
Deposit for office rental	26,000	26,000
Accounts receivable	292,680	-
<b>TOTAL CURRENT ASSETS</b>	<b>3,863,601</b>	<b>1,900,377</b>
<b>CURRENT LIABILITIES</b>		
Related parties payable	1,294,428	256,056
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,294,428</b>	<b>256,056</b>
<b>FUND BALANCE</b>	<b>2,569,173</b>	<b>1,644,321</b>



Ms. Orawan Saowapat  
Country Program Director




Ms. Sela Mao  
Finance Manager

**FRIENDS-INTERNATIONAL THAILAND**  
**APPENDIX 6 SUMMARY OF CHANGES IN FUND BALANCE - ARANYAPRATHET**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

FUND ACCOUNTS	<i>Currency : Baht</i>			
	OPENING	INCOME	EXPENSES	CLOSING
1 FI/ The Intrepid Foundation	-	81,072	10,575	70,497
2 FI/ The Cold Mountain Fund of RCF Social Finance	372,170	1,895,000	253,196	2,013,975
3 Gisela Foundation	263,844	337,100	571,356	29,587
4 MS/ Asian Development Bank	-	319,879	832,737	(512,857)
5 Albrecht Kiesow Foundation	519,177	250,000	935,792	(166,615)
6 FI/ Anonymous (TO)	39,499	947,500	123,587	863,412
7 FI/ Anonymous (via Dragonfly APAC Limited)	66,875	-	66,875	-
8 FI/ Wat Khmer Kampuchea Krom	241,760	-	110,494	131,267
9 FI Aranyaprathet Reserves	140,996	4,814	5,902	139,907
<b>FUND BALANCE</b>	<b>1,644,321</b>	<b>3,835,365</b>	<b>2,910,513</b>	<b>2,569,173</b>



Ms. Orawan Saowapat  
Country Program Director




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Finance Manager