

Auditor's Report

To the Director of RF- DARE Network:

I have audited the accompanying statement of financial position of RF-DARE Network as of December 31, 2025 and the related statements of activities for the year then ended. These financial statements are the responsibility of the RF-DARE Network management as to their correctness and completeness of the presentation. My responsibility is to express an opinion on these financial statements based on my audit. ncial statement

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of RF- DARE Network as of December 31, 2025 and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

Rapeepong Chanudeachasitti

Mr. Rapeepong Chanudeachasitti
Registration Number 50100908

405/3 Mahidol Road, Thasala Subdistrict, Mueang Chiang Mai District, Chiang Mai Province

Drug and Alcohol Recovery and Education Network (DARE Network)
Statement of Financial Position
As at December 31,2025

| | <u>Asset</u> | | <u>Bath</u> |
|---|--------------|-------------|----------------------------|
| | | <u>Note</u> | |
| Current Asset | | | |
| Cash and Cash Equivalent | | 4 | 4,166,317.92 |
| Total Current Asset | | | <u>4,166,317.92</u> |
| Total Asset | | | <u><u>4,166,317.92</u></u> |
| <u>Liabilitieis and Fund Balance</u> | | | |
| Current Liabilities | | 5 | <u>12,517.47</u> |
| Total current liabilities | | | <u><u>12,517.47</u></u> |
| <u>Fund Balance</u> | | | |
| Fund Balance | | | |
| Net Assets | | 13 | <u>6,821,514.48</u> |
| Revenues Over (Under) Expenses | | | <u>(2,667,714.03)</u> |
| Total Fund Balance | | | <u><u>4,153,800.45</u></u> |
| Total Liabilitieis and Fund Balance | | | <u><u>4,166,317.92</u></u> |

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The Accompanying Notes are on intergral part of these Financial Statements.

(Naw Rutha Paw)
Program Director

Drug and Alcohol Recovery and Education Network (DARE Network)
Statement of Activities
For the Year Ended December 31, 2025

| | <u>Note</u> | <u>baht</u> |
|---|-------------|-----------------------|
| Revenues | | |
| Contributions | 6 | 4,256,257.87 |
| Other Income | | |
| Total Revenues | | 4,256,257.87 |
| Expenses | | |
| Human Resources | 7 | 1,444,000.00 |
| Travel | 8 | 211,636.10 |
| Equipment and Suppiex | 9 | 121,249.81 |
| Direct Program Costs Service | 10 | 4,333,272.76 |
| Training | 11 | 56,700.00 |
| Local Office & Action Costs | 12 | 757,113.23 |
| Total Expenses | | 6,923,971.90 |
| Revenues Over (Under) Expenses | | (2,667,714.03) |

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The Accompanying Notes are an intergral part of these Financial Statements.

(Naw Rutha Paw)
Program Director

Drug and Alcohol Recovery and Education Network (DARE Network)
Notes to Financial Statements
For the Year ended December 31,2025

These financial statements had been authorized for issue by the Drug and Alcohol Recovery and Education Network (DARE Network)

1. Organization and Activities

1.1 Legal Status and Address

Drug and Alcohol Recovery and Education Network (**DARE Network**) was established in 2002. It is authorised by the Ministry of Interior to operate as **RF-DARE Network** in the refugee camps under the legal umbrella of Ruammit for Youth Foundation (**RF**) with registration number\ Tor.353/2545.

The office is located at 95/3 Moo 5, Tumbon Mae Sariang, Mae Hongson Province, Thailand 58110.

1.2 Nature of Foundation's activity

DARE Network provides culturally appropriate non-medical treatment & prevention education to reduce substance abuse & associated social issues within the communities of displaced ethnic people from Burma, along the Thai/Burma border.

Current objectives for the financial year ended December 31,2023 are as follows:

- Treatment of addicted people in Burmese Refugees camps and Thai/Burma border
- Prompting addiction awareness through education
- Encouraging relapse prevention through community development programs
- Providing technical addiction expertise to community-based teams

2. Basis of Financial Statement Preparation

2.1 RF- DARE Network prepares its statutory financial statements in Thai Baht and in Thai language in conformity with accounting standards and practices generally accepted in Thailand. The accompanying financial statements have been prepared in the format in accordance with the Announcement of the Department of Business Development "Brief Financial Statements B.E. 2544"

The accompanying financial statements have also been prepared in accordance with accounting principles and the Announcement of the Federation of Accounting Profession (FAP) No.21/2550 dated July 20,2007. "Accounting standards of which application is not mandatory for enterprises which are not public companies" and RF- DARE Network is not obliged to comply with the following accounting standards:

- No.24 Reporting Financial Information by Segment
- No.25 Cash Flow Statements
- No.36 Impairment of Assets
- No.44 Consolidated Financial Statements and Accounting for Investments in Subsidiaries
- No.45 Accounting for Investments in Associates
- No.46 Interests in Joint Ventures
- No.47 Related Party Disclosures
- No.48 Financial Instruments:Disclosure and Presentation

RF- DARE Network prepares its statutory financial statements in conformity with accounting standards and practices generally accepted in Thailand which may not conform with generally accepted accounting principles in other countries. Accordingly, these financial statements are not designed for those who are not informed about Thai Accounting principles and practices and the statutory Thai language financial statements which are issued for domestic reporting purposes.

2.2 The financial statements have been prepared on a historical cost except where otherwise disclosed in the accounting policies.

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Drug and Alcohol Recovery and Education Network (DARE Network)
Notes to Financial Statements
For the Year ended December 31,2025

3. Significant Accounting Policies

3.1 Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, cash at banks, and or highly liquid investments with an original of three months of less and not subject to withdrawal restrictions.

3.2 Revenues and Expenses Recognition

Revenues and expenses are recognized on the cash basis.

4. Cash and Cash Equivalents

| | Baht |
|-----------------------|----------------------------|
| Cash On Hand | 7,667.85 |
| Cash In Bank KTB-2164 | 4,158,650.07 |
| Total | <u>4,166,317.92</u> |

5. Liabilities

| | |
|--|-------------------------|
| Other Liabilities-Staff Reimbursements | 0.4 |
| Other Liabilities-Dr. Elisabetta | 12,517.07 |
| Total | <u>12,517.47</u> |

6. Revenues

| | |
|--------------------------------------|----------------------------|
| Trust Funds, Foundations and Unions | 2,826,496.50 |
| Individual Donations | 1,377,857.92 |
| Interest Income from Savings Account | 11,593.45 |
| Sales MoringAid | 40,310.00 |
| Total | <u>4,256,257.87</u> |

Expenses

7. Human Resources

| | Baht |
|--|----------------------------|
| Staff Cost-Program Director | 192,000.00 |
| Staff Cost-Program Manager | 240,000.00 |
| Staff Cost-Program Coordinator | 176,000.00 |
| Staff Cost-Finance Manager | 192,000.00 |
| Staff Cost-Addiction Specialist and Capacity Advisor | 192,000.00 |
| Staff Cost-Admin Manager | 192,000.00 |
| Staff Cost-Fundraising and Operations Director | 32,000.00 |
| Staff Cost-Grant Writer | 112,000.00 |
| Staff Cost-Addiction Service Director | 116,000.00 |
| Total | <u>1,444,000.00</u> |

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Drug and Alcohol Recovery and Education Network (DARE Network)
Notes to Financial Statements
For the Year ended December 31,2025

| 8. Travel | Baht |
|---|--------------------------|
| Monitoring Costs-Ground Transportation (Gas) | 40,444.10 |
| Monitoring Costs-Accommodation | 21,830.00 |
| Monitoring Costs-Per Diem | 26,800.00 |
| Monitoring Costs-Food for meeting | 2,000.00 |
| Monitoring Costs-Travelling Document | 34,500.00 |
| Monitoring Costs-Car Rental | 11,500.00 |
| Monitoring in Burma-Ground Transportation (Gas) | 14,480.00 |
| Monitoring in Burma-Per Diem | 27,000.00 |
| Monitoring in Burma-Food for meeting | 6,000.00 |
| MOI Annual Meeting-Airfare | 3,240.00 |
| MOI Annual Meeting-Accommodation | 3,400.00 |
| MOI Annual Meeting-Per Diem | 5,000.00 |
| MOI Annual Meeting-Ground Transportation (Gas) | 3,952.00 |
| Donor Meeting-Accommodation | 1,800.00 |
| Donor Meeting-Per Diem | 1,800.00 |
| Donor Meeting-Ground Transportation (Gas) | 3,100.00 |
| Visa and Work Permit Renewal-Ground Transportation (Gas) | 1,790.00 |
| Visa and Work Permit Renewal-Cost of Visa and Work Permit | 3,000.00 |
| Total | <u>211,636.10</u> |

| 9 Equipment and Supplies | Baht |
|---------------------------------|--------------------------|
| Other Meeting or Workshop Cost | 35,212.80 |
| Office Supplies | 77,399.01 |
| Office Supplies-Office Supplies | 8,638.00 |
| | <u>121,249.81</u> |

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**Drug and Alcohol Recovery and Education Network (DARE Network)
Notes to Financial Statements
For the Year ended December 31,2025**

| 10 Direct Program Costs Service | Baht |
|---|---------------------|
| Mae La Camp-Stipends for Addiction Workers | 368,500.00 |
| Mae La Camp-Treatment Supplies (Materials) | 49,280.00 |
| Mae La Camp-Food for Clients and Addiction Workers | 468,000.00 |
| Mae La Camp-Community Education Supplies | 25,000.00 |
| Mae La Camp-Local Transportation | 3,000.00 |
| Mae La Camp-End of Year Activity | 1,500.00 |
| Nue Poe Camp-Stipends for Addiction Workers | 282,000.00 |
| Nue Poe Camp-Food for Clients and Addiction Workers | 182,250.00 |
| Nue Poe Camp-Community Education Supplies | 24,000.00 |
| Nue Poe Camp-End of Year Activity | 1,500.00 |
| Umpiem Mai Camp-Stipends for Addiction Workers | 138,000.00 |
| Umpiem Mai Camp-Food for Clients and Addiction Workers | 137,250.00 |
| Umpiem Mai Camp-Community Education Supplies | 24,000.00 |
| Umpiem Mai Camp-End of Year Activity | 1,000.00 |
| Mae Ra Ma Luang Camp-Stipends for Addiction Workers | 82,800.00 |
| Mae Ra Ma Luang Camp-Community Education Supplies | 24,000.00 |
| Mae Ra Ma Luang Camp-End of Year Activity | 1,000.00 |
| Mae La Oon (MLO)Camp-Stipends for Addiction Workers | 133,200.00 |
| Mae La Oon (MLO)Camp-Community Education Supplies | 24,000.00 |
| Mae La Oon (MLO)Camp-End of Year Activity | 1,000.00 |
| Mae La Oon (MLO)Camp-Food for Clients and Addiction Workers | 99,000.00 |
| Pho Phbra (Migrant)-Stipends for Addiction Workers | 166,000.00 |
| Pho Phbra (Migrant)-Community Education Supplies | 24,000.00 |
| Pho Phbra (Migrant)-Office Costs | 1,460.00 |
| Pho Phbra (Migrant)-Travel Document & Transportation | 8,990.00 |
| Pho Phbra (Migrant)-End of Year Activity | 2,000.00 |
| Pho Phbra (Migrant)-Electricity and Water | 42,761.76 |
| Pho Phbra (Migrant)-Food for Clients and Addiction Workers | 201,000.00 |
| Pho Phbra (Migrant)-Stipend for Manager | 72,000.00 |
| Pho Phbra (Migrant)-Treatment Supplies and Materials | 88,660.00 |
| Hlaing Bwe(Myamar)-Program Coordinator | 168,000.00 |
| Hlaing Bwe(Myamar)-Community Liaison | 60,000.00 |
| Hlaing Bwe(Myamar)-Addiction Worker | 347,000.00 |
| Hlaing Bwe(Myamar)-Village Coordinators | 360,000.00 |
| Hlaing Bwe(Myamar)-Garden Manager | 36,000.00 |
| Hlaing Bwe(Myamar)-Treatment Supplies and Materials | 27,621.00 |
| Hlaing Bwe(Myamar)-Food for Clients and Addiction Workers | 352,500.00 |
| Hlaing Bwe(Myamar)-Community Education | 240,000.00 |
| Hlaing Bwe(Myamar)-Repairs and Maintenance-Building | 27,000.00 |
| Hlaing Bwe(Myamar)-Repairs and Maintenance-Motorbike | 12,000.00 |
| Hlaing Bwe(Myamar)-End of Year Activity | 2,000.00 |
| Hlaing Bwe(Myamar)-Community Education(local transport in KS) | 24,000.00 |
| Total | <u>4,333,272.76</u> |

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**Drug and Alcohol Recovery and Education Network (DARE Network)
Notes to Financial Statements
For the Year ended December 31,2025**

| 11 Training | Baht |
|---|------------------|
| Training Costs-Food for Trainees at Mae La Camp | 22,500.00 |
| Training Costs-Stipend for Trainee & Graduated ML | 22,200.00 |
| Training Costs-Stipend for Trainee Migrant | 12,000.00 |
| Total | <u>56,700.00</u> |

| 12 Local Office & Action Costs | Baht |
|---|--------------------------|
| Contractual-Auditing Cost | 12,000.00 |
| Contractual-Thai Liaison | 90,000.00 |
| Occupancy-Electricity | 67,367.43 |
| Occupancy-Office Repairs and Maintenance | 17,400.00 |
| Vehicle Costs-Annual renewal with mandatory insurance | 1,650.00 |
| Vehicle Costs-Insurance (Private) | 25,917.41 |
| Vehicle Costs-Repairs and Maintenance | 13,857.61 |
| Vehicle Costs-Fuel | 6,200.00 |
| Vehicle Costs-Tires | 27,920.00 |
| Subscriptions and Memberships-CCSDPT | 40,000.00 |
| Subscriptions and Memberships-Accounting Software | 15,768.93 |
| Subscriptions and Memberships-Website (DARE only, Moringaid.com see Account 8 | 12,150.00 |
| Bank Service Costs | 1,398.00 |
| Bank Service Costs-Bank Transfer Fees | 1,726.00 |
| Bank Service Costs-Non-bank transfer fees | 2,216.02 |
| Communication-Postage | 4,647.00 |
| Communication-Internet | 16,758.50 |
| Communication-Phone | 10,074.33 |
| Miscellaneous-Miscellaneous | 1,570.00 |
| Indirect Costs(10%) | 41,482.00 |
| DARE 25th Years Anniversary-Expenses for 25th Year Anniversery | 302,739.00 |
| MoringAid-Building,Materials | 3,000.00 |
| MoringAid-Moringa Powder Machine | 37,337.00 |
| MoringAid-Equipment & Materials | 3,934.00 |
| Total | <u><u>757,113.23</u></u> |

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Drug and Alcohol Recovery and Education Network (DARE Network)
Statement of Financial Position
As at December 31,2025

13 Net Assets

| | |
|---|---------------------|
| Net Asset - MoringAid | 165,080.60 |
| Net Asset - Global Giving-General | 889,065.27 |
| Net Asset - Primate's World Fund PWRDF | 0 |
| Net Asset - Inter Pares | 924 |
| Net Asset - Contribyoute | |
| Net Asset - Refugee Empowerment REI | 188.64 |
| Net Asset - Global Giving-MoringAid/Migrant | 719,293.90 |
| Net Asset - BCGEU | 372,202.43 |
| Net Asset - BKKe | 1,089,405.53 |
| Net Asset - IRC-PRM | 0.00 |
| Net Asset - CPI | -212.61 |
| Net Asset - Global Giving for Migrant Lands | 162,483.63 |
| Net Asset - Thailand Oilmen Invitaional(TOC) | 0.00 |
| | |
| Net Asset - Interest Income from Savings and Other Income | 37,873.32 |
| Net Asset - Private Donations | 717,495.74 |
| Total Net Assets | <u>4,153,800.45</u> |

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