

**RF - DARE Network**

**Statement of Financial Position and Statement of Activities**

**For the Year Ended December 31, 2013**

**And**

**Auditor's Report**

## AUDITOR'S REPORT

To the Director of RT-DARE Network

I have audited the accompanying financial statements of RT-DARE Network, which comprise the statement of financial position as at December 31, 2013, and the statement of activities for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Non-Publicly Accountable Entities-NPAEs, 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.

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audits in accordance with Non-Publicly Accountable Entities-NPAEs. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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.

In my opinion, the financial statements present fairly, in all material respects, the financial position of RT-DARE Network as at December 31, 2013, and its financial performance for the year then ended in accordance with Non-Publicly Accountable Entities-NPAEs.

*Sopin Cheevapanich*

Ms. Sopin Cheevapanich  
Certified Public Accountant (Thailand) No. 9703

February 10, 2014

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Phuphanich Audit  
232/5 Soi Mac Kok 4, Mac Kok road, Rim Kok, Muang, Chiang Rai, 57100

**RF - DARE Network**  
**Statement of Financial Position**  
**As at December 31, 2013**

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	<u>Asset</u>	<i>Note</i>	<i>(Baht)</i>
<b>Current asset</b>			
Cash and cash equivalents		4	2,894,751.94
<b>Total current asset</b>			<u>2,894,751.94</u>
<b>Total asset</b>			<u>2,894,751.94</u>
	<b><u>Fund Balance</u></b>		
<b>Fund balance</b>			
Fund balance at the beginning of year			2,819,762.77
Revenues over expenses			<u>74,989.17</u>
<b>Total fund balance</b>			<u>2,894,751.94</u>

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

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(Mr. Law La Say)  
Program Coordinator

**RF - DARE Network**  
**Statement of Activities**  
**For the year ended December 31, 2013**

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	<i>Note</i>	<i>(Baht)</i>
<b>Revenues</b>		
Contributions	5	<u>4,379,844.17</u>
<b>Total revenues</b>		<u><b>4,379,844.17</b></u>
<b>Expenses</b>		
Human resources expenses		1,677,100.00
Travelling expenses		419,665.00
Equipment and supplies expenses		1,736,750.00
Local office and action costs		152,046.00
Other costs and services		<u>319,294.00</u>
<b>Total expenses</b>		<u><b>4,304,855.00</b></u>
<b>Revenues over expenses</b>		<u><u><b>74,989.17</b></u></u>

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

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(Mr. Law La Say)  
Program Coordinator

**RF – DARE Network**  
**Notes to Financial Statements**  
**For the year ended December 31, 2013**

**These financial statements had been authorized for issue by the foundation's director.**

**1. Organization and Activities**

**1.1 Legal status and address**

RF-DARE Network was established in 2002, and has its office at 279/1 Moo 4, Tambon Mae Sariang, Amphur Mae Sariang, Mae Hong Son 58110. RF-DARE Network has legally registered with the Ministry of Interior in accordance with the civil and commercial laws on August 22, 2002. Its registration number is Tor.353/2545.

**1.2 Nature of foundation's activity**

RF-DARE Network activities are to strengthen communities, change attitudes and beliefs through education and to create a cohesive and wide-spreads, accessible challenge to addiction throughout all the ethnic communities on the Thai/Burma border. RF-DARE Network represents a way in these communities can work which together to build healthy communities across ethnic lines.

Current objectives for the financial year ended December 31, 2013 are as follows:

- Treatment of addicted people in Burmese Refugees camps and Thai/Burma border
- Promoting 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 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.H. 2544"

The accompanying financial statements have also been prepared in accordance with generally accepted accounting principles and the Announcement of the Federation of Accounting Profession (FAP) No.20/2554 dated April 12, 2011 "Non-Publicly Accountable Entities-NPAs".

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.

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

**3. Significant Accounting Policies**

**3.1 Cash and Cash Equivalents**

Cash and cash equivalents consist of cash on hand, cash in banks, and/or highly liquid investments with an original of three months or less and subject to withdrawal restrictions.

**3.2 Revenues and Expenses Recognition**

Revenues and expenses are recognized on the cash basis.

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(Mr.Law La Say)

Program Coordinator

**RF – DARE Network**  
**Notes to Financial Statements**  
**For the year ended December 31, 2013**

**4. Cash and Cash Equivalents**

	<i>(Bahi)</i>
Cash in banks	2,732,326.35
Cash on hand	162,425.59
<b>Total</b>	<u><b>2,894,751.94</b></u>

**5. Contributions**

Contributions for the year ended December 31, 2013 were from:

	<i>(Bahi)</i>
APHEDA (ANCP)	1,454,187.50
APHEDA (DAK)	870,000.00
Refugees International – Japan	571,257.00
Primates Fund (PWRDP)	521,902.11
Thailand Oilmen Charity (TOCI)	358,600.00
Global Giving (Youth)	173,847.42
Friend of DARE Network (FOD)	165,594.57
Private Donation	90,000.00
Runwell	80,454.08
Canada Fund Mammal	48,195.00
Global Giving (Building)	45,805.12
Bank Interest	1.37
<b>Total</b>	<u><b>4,379,844.17</b></u>

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(Mr. Law La Say)  
Program Coordinator