



<u>Charity Review</u>	<u>Christian Care foundation for Children with Disabilities in Thailand</u>
Review Revision date	1-Feb-19
Reviewers:	Kamonchanok Chanton, BA
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Charity Purpose:

Christian Care foundation for Children with Disabilities in Thailand is a Christian based charity which works closely with the government and community to provide rehabilitation services for children with disabilities. The charity has since its beginning been based in Nonthaburi in the suburbs of greater Bangkok which is also the area for the government homes for children with disabilities, Pakkred, Nonthaburi. The charity also has community based programs in Nakorn Pathom, Nonthaburi, Pathum Thani and Chai Nat provinces.

The foundation's services include small residential facilities, four day-care Centres, three community based rehabilitation projects, training for parents, caregivers, teachers and other working with "Children at risk", networking throughout Thailand and neighbouring countries to shares resources and information to improve outreach to the children with disabilities, help local communities to have better integration of the children in school and public places. Many Similar charities from Vietnam, Cambodia and Laos have come to the foundation for networking and training.

In 1997 The Foundation registered as a Thai NGO with it registered number T83-2540.

Please see the CCD annual report of activities for more comprehensive information.

<http://www.ccdthailand.org/index.php>

Description of Activities and Programs:

The foundation focuses on rehabilitation for children with disabilities, both in the government home care centre, at Rainbow House and in the community. The foundation primarily works with government's homes for children with disabilities which located outer area of Amphur Pakkred, Nonthaburi. There are more than 2,000 children living in these homes and the foundation has granted and served more than 500 children with disabilities and their families under the foundation projects.

CCD Government Home Projects

CCD's day-care centre at the government home for abandoned children with disabilities

1) Baan Feung Fah Day Care Centre

Baan Feung Fah has been running since 1986 and was the first project that CORD (which became CCD) began.

Approach: Providing physiotherapy, pre-school education, play, basic care and medical care, as well as increasing children's exposure to the outside world through day care at the CCD centre, outings and holidays. The Day Care Centre is currently working 45 children most with multiple disabilities

2) Baan Rachawadee Girls Day Care Centre

History: CCD has been working at the government home for girls and women with disabilities since 2002 and works with girls aged 7 to adults. Most of the girls usually remain in the government institution for the rest of their lives.

Approach: Providing education, basic care, medical care and milk feeling program to the most at risk as well as increasing our girls exposure to the outside world through day care at the CCD centre outings and holidays. The Day Care Centre is currently working with 23 girls most with multiple disabilities.

3) Baan Rachawadee Boys Day Care Centre

History: CCD previously ran a day-care centre at the government home for boys and men with disabilities, centre at the government home for boys and men with disabilities, but currently just work with a small number of students and take them to vocational training at Rainbow house.

Approach: Providing education, independence training and increasing students exposure to the outside world through attending vocational training outings and holidays. The Day Care centre is currently working with 24 boys most with cerebral palsy.

Rainbow House Rehabilitation Centre

History: Rainbow Day Care has been running from Rainbow House since 1990 and now serves community families, children from the government orphanage home Fuang Fah and Rainbow House residents.

Approach: Providing physiotherapy, pre-school education, independence skills, training parent training and support also integrating children in to mainstream society through partnerships with local schools educational outings and holidays.

Day care students 2017 total 39 children:

Children from community	34
Children from Baan Feung Fah	2
Rainbow House Residents	3
Total	<u>39</u>
Types of Disability in Rainbow Day Care	
Autistic	21
Learning Difficulties	3
Down's Syndrome 1	11
Cerebral Palsy	<u>35</u>

New Hope Centre

1) Early Childhood Development

History: New Hope Centre began in June 2015 as a brand new CCD initiative. The primary aim is to help low income families in the community surrounding Rainbow House, especially those who have one child typically developing and one child with additional needs. The secondary aim is to provide high quality

affordable child care and to develop children in a Christian atmosphere teaching Christian ethics. New Hope is a paid pre-school nursery for children aged 17 months—3 years old. The income helps to fund CCD's work with disabled children.

Children who attended New Hope during 2017

Boys	24
Girls	<u>12</u>
Total	<u><u>36</u></u>

2)Vocational Training at Rainbow House

History: CCD has gradually taken on more and more vocational training as the residents of CCD have grown up. When they reach the limit of their educational ability thought is given to what type of job each young person could have informal to begin with CCD has now developed a varied programs of vocational training to prepare the people for the work place and secure their future.

Some young people are given work experience opportunities through internships at CCD projects. This could be as a child care assistant or helping the grounds staff. The other type of vocational training is teaching skills like making pots to sell. This prepares these young people for life in the work environment and to get use working 8 hour days taking a lunch break and signing in and out.

Vocational Training Placements	<u>Persons</u>
Rainbow House Residential Care	1
Assistant to Grounds men	1
Office Assistant	1
Sharing Shop	2
Rainbow House Day Care	1
Conation Box Assistant	<u>1</u>
Total	<u><u>7</u></u>

Residential Care

1) Rainbow House Residents

History: The first Rainbow House opened in 1990 at a rented house, In 2004 CCD opened a purpose built Rainbow House which encompassed the CCD offices and provided a home for up to 30 children to provide a safe loving home with a family feel, which meets the emotional social and development needs of children who live there.

Approach: House mothers are on duty during evenings and weekends. Regular extra curricular activities are run by staff and volunteers to ensure residents are given opportunities to develop to there highest potential.

Development education / Occupation

	Boys	Girls
Vocational Training	0	2
Employment outside of CCD	0	1
Special School	0	1
Rainbow Day Care	2	2
Total	<u>2</u>	<u>6</u>

2) Independent Living Homes

History: CCD has taken on more and more vocational training as the residents of CCD have grown up. When they reach the limit of their education ability thought is given to what type of job each young person could have informal to begin with, CCD has now developed a varied programme of vocational training to prepare our young people for the work place and secure their futures.

Approach: Some young people are given work experience opportunities through internships at CCD project. This could be as a child care assistant or helping our grounds staff. The other type of vocational training is teaching skill like making cards or pots to sell. This is all prepare our young people for life in the work environment to get used to working 8 hour days taking a lunch break and signing in and out.

Education/Occupation	Vision House	Happy Home
Vocational Training CCD	1	2
Employment at CCD	0	2
Full time student	1	2
Full time employed outside	4	2
New Residents	1	0
Total	<u>7</u>	<u>8</u>

Community Based Rehabilitation

1) Community Based Rehabilitation (CBR2) - Nonthaburi Province

CBR2 was the second Community Based Rehabilitation project set up by CCD in 2007 serving families with disabled children living in Nonthaburi province.

2) Community Based Rehabilitation (CBR3) - Chai Nat Province

CBR Chai Nat was the third community Based Rehabilitation project set up by CCD in 2009 serving families with disabled children living in Chai Nat province. Both to support families and children to reach their highest potential by increasing knowledge about the need of disabled children to encourage collaboration of public and private organisations in the development of disabled children. This is preventative work to reduce the number of children who are abandoned by their families to government orphanages.

3) Community Based rehabilitation Pathum Thani

CBR Pathum Thani began in July 2016 following the closure of CBR Nakorn Pathom at the end of April 2016
Approach: Home visits persons to carry out physiotherapy training and offer advice to cares of disabled children and vulnerable young adults. Parent support groups to link parents of disabled children together and empower them within the community provide alternative income sources through handicraft training to provide extra income to low income families. Support schools running special needs education classes provide training to teachers and encourage acceptance of children with disabilities into the schooling

system. Children under CBR Pathum Thani care end of 2017 total 28.

Types of Disability in CBR Pathum Thani:

Autistic	8
Development Delay	2
Downs Syndrome	5
Cerebral Palsy	13
Total	28

Key Indicator / Milestone	Nonthaburi Province		Chai Nat Province	
	Target for 2017	Actual 2017	Target for 2017	Actual 2017
Total families worked with	60	57	65	66
Children who come to the centre daily/weekly	10	11	25	25
Number of home visit	200	187	150	118
Parents who attended training	20	7	30	30
Children from CCD who also go to school	20	15	2	2
Children who improved in walking	10	9	5	6
Improved speaking	10	10	5	3
improved in dressing themselves	10	6	5	4
Improved in reading	10	16	10	10
Improved in feeding themselves	10	9	10	11
Improved social interaction	10	16	10	10

Volunteers

The foundation accepts both professional and non-professional volunteers. Minimum age requirement is 18. Person should be in good health, willing to adapt to a different culture and be self-motivated. The foundation is always interested in having professionally qualified therapists, medical staff and others, either living in Bangkok or from overseas, who are willing to donate their time and experience.

Each year the foundation has dozens of volunteers from around the world come to work alongside its staff, and all volunteers are encouraged to remember that they are only here for a relatively short time and to think of ways in which they can make a difference beyond the length of their stay.

Volunteers from:

<u>Country</u>	<u>2017</u> <u>Persons</u>
Portugal	1
Thailand	2
UK	15
USA	5
New Zealand	1
Total	24

Primary Supporting Organizations:

Major Donors and Supporters (Over Baht 100,000)

	<u>Baht</u>
- Donation Boxes	3,716,443
- Thailand Oilmen's Charity	600,000

- International Support Group Foundation(ISGF)	550,290
- New Hope Centre	369,470
-Other Major Donations within Thailand	351,194
-Other Donations from within Thailand	<u>1,948,089</u>
Total Major Donors in Thailand	<u>7,535,486</u>
- For Life UK	2,517,694
- CCD-USA Inc.	674,550
- Geoff Wilson Fund (Australia)	1,707,024
- Safe Child Thailand (UK)	1,084,043
- Other International Donations	<u>1,183,157</u>
Total International Income	<u>7,166,468</u>

Transparency and reporting

Christian Care Foundation for Children with Disabilities in Thailand 2017 financial statements were audited by Mr. Somchai Kurujitkosol CPA registered number 3277 of S.K. Accountant Services Co., Ltd. The operation expense ratio was 75% of total expenses in 2017.

Actual Expenditure Summary

	<u>Baht</u>
	<u>2017</u>
Baan Fuang Fah (BFF)	736,014
Rachawadee Girls (BRG)	308,084
Rachawadee Boys(BRB)	237,046
Rainbow House and Career Training Program (VOT)	1,272,065
Project management (PMT)	4,056,880
New Hope Center (NH)	480,174
Community Based Project Nonthaburi (CNB)	566,534
Community Based Project Pathum Thani (CPT)	649,176
Community Base Project Manorom Chainat (CCN)	974,144
Rainbow Camp	152,300
Vocational Training	187,789
Child's home (GH)	290,702
Volunteer / Visitor	384,591
Staff Development	103,898
Building and Grounds	<u>2,581,286</u>
Total of Actual Expenditure	<u><u>12,980,683</u></u>

Christian Care foundation for Children with Disabilities in Thailand

Charity:
Receipts and Outgoings

	<u>Audited</u>		<u>Notional</u>		<u>Notional Time Value</u>	
	<u>THB</u>		<u>In Kind</u>		<u>Volunteers</u>	<u>Total</u>
Income	<u>2017</u>		<u>2017</u>		<u>2017</u>	<u>2017</u>
Donation for Operation	14,380,155					14,380,155
Donation for the Vocational Training	224,603					224,603
Others	<u>200,777</u>					<u>200,777</u>
Total	14,805,536		-		-	14,805,536
Operation Expenses						
The cost of caring for disabled children	3,531,817	22%				3,531,817 22%
Asset Depreciation	2,120,464	13%				2,120,464 13%
Staff Salary & other welfare	<u>6,345,475</u>	40%				<u>6,345,475</u> 40%
Total	11,997,756	75%	-		-	11,997,756 75%
Overhead Expenses						
Office salary	2,449,503	15%				2,449,503 15%
Asset Depreciation	250,871	2%				250,871 2%
Bank Charge	38,025	0%				38,025 0%
Loss from Exchange rate	94,103	1%				94,103 1%
Income Tax Expense	20,078	0%				20,078 0%
Advertising expenses and leave the fee	609,492	4%				609,492 4%
Administrative expenses	215,182	1%				215,182 1%
other expenses	<u>379,627</u>	2%				<u>379,627</u> 2%
Total Overhead Expenses:	<u>4,056,880</u>	25%	-		-	<u>4,056,881</u> 25%
Total Expense	<u>16,054,636</u>	108%	-		-	<u>16,054,637</u> 108%
Net Surplus (Deficit)	<u>- 1,249,099</u>	-8%	<u>-</u>		<u>-</u>	<u>- 1,249,100</u> -8%
% of Operation Expenses	75%					75%
% of Overhead Expenses	25%					25%

	<u>Audited</u>		<u>Total</u>
	<u>THB</u>		<u>THB</u>
Current Asset	<u>2017</u>		<u>2017</u>
Cash & Cash equivalents	14,051,493		14,051,493
Temporary investment	5,086,997		5,086,997
Other current asset	<u>38,097</u>		<u>38,097</u>
Total	<u>19,176,587</u>		<u>19,176,587</u>



Financial Efficiency Rating

Christian Care foundation for Children with Disabilities in Thailand

Performance Measure		Max Score	Score
Percentage of Expense spent on program	$(\text{Program Expenses} / \text{Total Expenses}) * 100$	10	16
Percentage of Expense spent on Management/General	$(1 - (\text{Administrative Expenses} / \text{Total Expenses})) * 100$	10	9
Fund Raising Expense ratio	$(1 - \text{Fund Raising Expenses} / \text{Total Expenses}) * 100$	10	10
Fund Raising Efficiency	$(1 - (\text{Fundraising expenses} / \text{Fund Raised})) * 100$	10	9
Donations Tax Deductible for donors	Donations Tax Deductible for donors	10	-
Financial sustainability	$((\text{Net Current Assets and investments} / \text{Total expenses})) * 10$	10	0
	Total Score	60	44
	Normalised Score (% x 100)		73

Financial Efficiency Rating	Stars
> 80 = 5 stars	
60-79 = 4 stars	
40-59 = 3 stars	
20 -39 = 2 stars	
10-19 = 1 star	
0-9 = 0 star	



Good Governance Rating

Christian Care foundation for Children with Disabilities in Thailand

Good Governance concerns the process of decision-making of the organisation. The processes of good governance have checks and balances for guiding decision making, accountability and reporting transparency


Bonus scores are good governance measures above current expectation. They are provided as a guide to items that will be included in future ratings assessments. However, charities which already include these items will gain additional points.

Good Governance	Max Bonus Score	Max Score	Score
Majority of voting members of the board are independent members		15	15
Audited financial statements are prepared or reviewed by an independent certified accountant		15	15
Has no Loans outstanding to or from officers or other related parties or other related parties or stakeholder		4	4
Organization keeps board meeting minutes		4	4
Has Conflict of Interest Policy	2		2
Has Whistleblower policy	2		2
Has race discrimination policy	2		2
Has sex discrimination policy	2		2
Has child protection policy		4	4
Reports CEO, Founder & Board compensation	4		-
Reports compensation of staff related to Founder, CEO or Board members	4		-

Good Governance	Max Bonus Score	Max Score	Score
Reports on future program plans		4	4
Has independent review of charity and publish on its website or review website		15	15
Organization is registered as a Charity or not-for-profit organization		10	10
Performs and reports post audit on programs. (Done afterwards at least 6 months)		10	10
Asks for feedback from the program recipients		4	4
Reports on it financial and management sustainability	10		-

Review of Charity's Annual Report	Max Bonus Score	Max Score	Score
Publishes Annual Report on website		15	15
Publishes Program Activities over last year		10	10
Quantifies program activities in a comparable manner to previous years		4	4
Separate financial reporting of programs which corresponds to the annual report		15	15
Reconciliation of income and expenses statement in the Annual Report to the Audited Financial Statement		10	10
Separate Financial reporting of staff expenses for programs and administration		4	4
Publishes staff & labour numbers by category such as skill		4	-

Review of Charity's Website	Max Bonus Score	Max Score	Score
Has Charity website		15	15
Publishes names of board members on website		4	4
Publishes names senior staff on website		4	-
Publishes Annual Report with achievement on quantitative basis on website		15	15
Has background, vision, mission and clear policy on website		4	4
Charity Activities meet with its promoted activities and mission		4	4
Quantitative information and charity's achievements can be compared over time		4	4
Total Score		197	197
Normalised Score (% x 100)			100

Good Governance Rating	Stars
> 80 = 5 stars	
60-79 = 4 stars	
40-59 = 3 stars	
20-39 = 2 stars	
10-19 = 1 star	
0-9 = 0 star	



Christian Care foundation for Children with Disabilities in Thailand

Overall Score

Rating charities on two distinct components – (1) Financial Efficiency + (2) Good Governance – in such a way that charities must excel in both areas in order to score well overall, requires a more complex calculation. The overall score is not a sum, but rather a measurement of the distance of two component scores from the theoretically perfect score of 100 and 100. The smaller the distance to the perfect score, the better the overall score. Mathematically, the formula we use to calculate the overall score is

In Excel: $100 - \sqrt{((100 - \text{Financial Efficiency})^2 + (100 - \text{Good Governance})^2) / 2}$

Financial Efficiency Score
Good Governance Score

73

100

Score: **81**

Combined Rating	Stars
> 80 = 5 stars	★★★★★
60-79 = 4 stars	
40-59 = 3 stars	
20 -39 = 2 stars	
10-19 = 1 star	
0-9 = 0 star	