



Charity Review

Baan Jing Jai Children Home and Foundation

Reviewed: August 23, 2016
Reviewers: Mr. Manu Pensawangwat
M.B.A. Ramkhamhaeng University
Charity Head: Ms. Sunanta Khumnuta : Chairperson
Ms. Piangta Khumnoi : General Manager
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Charity Purpose:

The Baan Jing Jai Children Home and Foundation provides help to abandoned, street-children and children at risk in Pattaya by offering them a warm hospitality, accommodation, and supporting them by education from pre-school to university level. Baan Jing Jai Children Home and Foundation is a Christian based charity. There are presently 83 children under the care of the children home in addition to 4 students at university level who are granted educational scholarships and all expenses living outside the home.

The foundation was registered as public benefit charity in 2013. The foundation is in the process of upgrading its charity to be a Public Charity Organization in order to be entitled for donation tax deductibility.

Review Process:

Mr. Manu Pensawangwat visited Baan Jing Jai Children Home and Foundation on Tuesday August 23, 2016 and met with Ms. Sunanta Khumnuta, the Chairperson of the charity, Ms. Piangta Khumnoi, the Founder and General Manager with Khun Ann one of the foundation teamwork. Khun Piangta Khumnoi briefed the background of Baan Jing Jai Children Home and Foundation.

The charity was established officially in 2013 and doesn't have annual report both in hardcopy and soft file. However, the charity has utilized internet network channel through its Facebook to communicate and report every single activity to the foundation's

followers, donors and supporters on regularity basis. Ms. Piangta Khumnoi presented the latest audited financial report year 2015.

Background:

- 1982, Ms. Piangta Khumnoi as a researcher had conducted research relating on "Child Prostitutes in Pattaya" supported by a Christian priest from Church of Christ in Thailand (CCT). She worked closely with many children in the night time in Pattaya, as a result, she apparently found that those children spent their lives in dangerous circumstances working in the sex business in exchange for a small return just for daily living, with no future.

Ms. Piangta utilized her best efforts to motivate those children to return to the education system and offered them a "drop-in Center" by renting a building to accommodate them by using her own and friends money.

- 1999, the significant increase in the number of children who needed urgent help caused Ms. Piangta to move the another larger rental house to shelter 15 at risk children. By
- September 2009, there were 66 children under the care of Ms. Piangta at the rental house, together with 4 staff and 6 volunteers to take care the children.

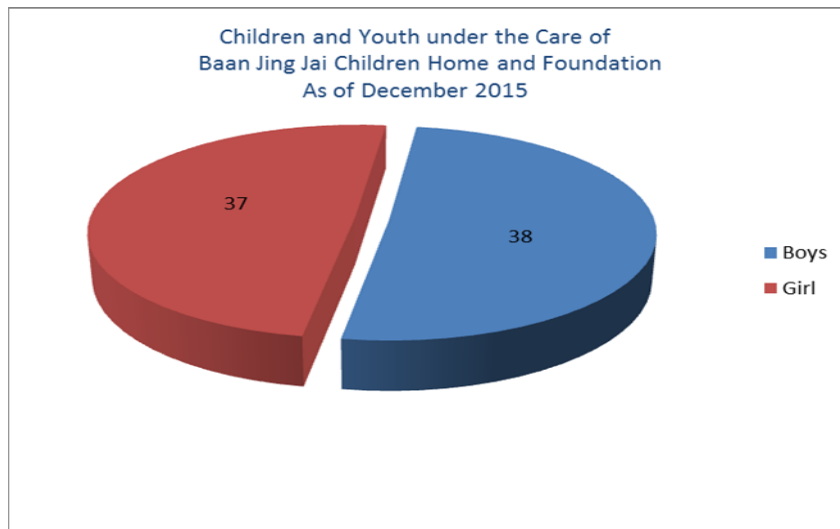
The continuing main supporters are the Norwegian Christian Community living in Pattaya. And with the strong connection between Ms. Piangta and Church of Christ in Thailand (CCT) that bridged her to the World Christian Council she founded Baan Jing Jai Children Home and Foundation.

The Children Home and Foundation purchased land and built a building which was constructed and the end of 2015. The children with its staff moved to the building in early January 2016. The Children Home and foundation office officially started operations and organized the opening ceremony in January 2016 which was presided over by the Ambassador of Norway to Thailand.

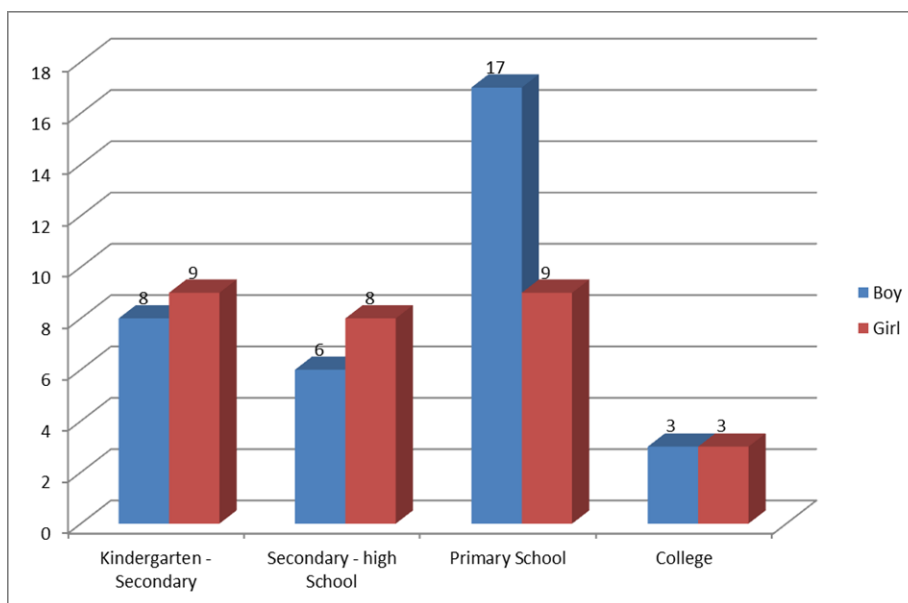
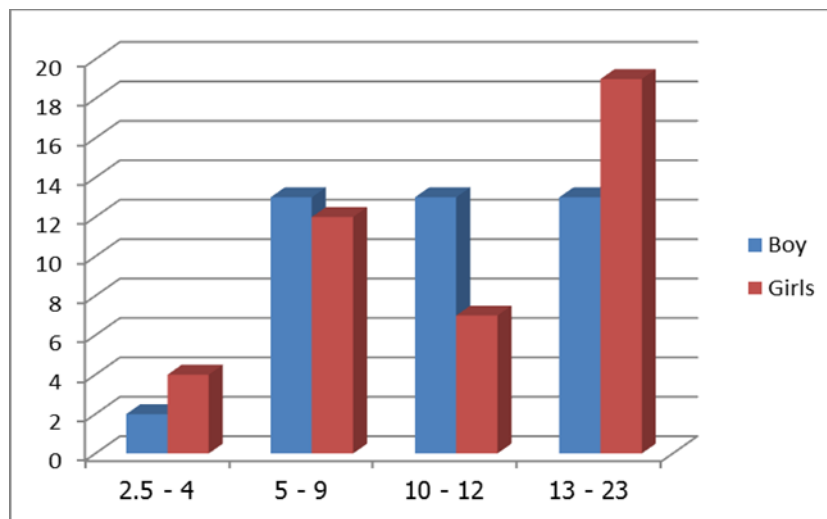
Description of Activities:

Baan Jing Jai Children Home and Foundation is like other children homes in which its main activities are to daily take care children, educational transportation services with occasional special field trip with ethic and moral cultivating. There are more than 4 charities situated in Pattaya where working with children and youth at risk such as H.H.N.Foundation Thailand, Fountain of Life Day Care Center, Pattaya Children Home Foundation and Father Ray Foundation. Those charities have good collaboration to help children at risk. Some children are transferred from one home to another to match the problem issue of each child with the most suitable home.

Presently, there are totally 83 children and youth who are under the care of Baan Jing Jai Children Home and Foundation which we are able to classify as details:



Age Range and Gender Comparison



The foundation provides compulsory education by sending them to attend school classes at the local government schools nearby. For those youths who already passed the compulsory education, the foundation also grants them for educational scholarship, living allowance and dormitories expenses until they will graduate.

After school time, the Children Home daily conduct praying in its Prayer Room in the Children Home. On the back of the land plot, the foundation management has created its own Oyster Mushroom Farm Project with the participation of children and youth under care. The Oyster mushrooms are sold to the communities nearby which it is able to generate some income for the children home.

The concept of Baan Jing Jai Children Home and Foundation is to teach the children and youth to face the difficulty and to learn to help each other in a real situation simulation with the home together with the loving together culture cultivation based on the Bible. Baan Jing Jai Foundation has become a well-known charity among Thai celebrities and charity supporters, both Thai and Western, especially Norwegian. Every month they host meals for the children at the foundation and organized some fun activities for children to enjoy. The supporters connection is helped by the strong connection with Church of Christ in Thailand (CCT), World Christian Council (WCC) and the distance which is not far from Bangkok to Pattaya.

Presently, there are 75 children and youths under the care of the foundation with totally 14 staff members working for the children home, although each member has his/her specific assignment and position. Practically, they work on "multi-purpose task basis" to facilitate all services provide to the foundation. Also, this year there are two foreign volunteers from Canada and Norway, working with the home to help with English and teaching of other subjects. .

Transparency and reporting

Baan Jing Jai Children Home and Foundation does have its own Annual Report to disseminate to the public on upload to its website.

The audited financial statement for the year 2015 which was audited by Wing Commander Sakol Punmanee was in the form of a standard accounting method. GBA's team has reclassified the expenses based in the financial statement and asked details of break-down of expenses in regards to Staff salaries into two categories: Operational Expenses and Administration Expenses. We received an excellent collaboration from the foundation.

The Administration expense ratio for the year 2015 was low at 9 percent comparing to its income generated in the same year. The foundation needed to utilize its fund efficiently due to the new construction of Children Home and Foundation's office. In addition, in 2015 the foundation still rented a home for taking care and facilitated the children under its care. Most of its cost of operation was to facilitate the children for school, meal and children resident facilities expenses.

Financial Section

Charity:

Baan Jing Jai Children Home and Foundation

<u>Current Asset</u>	<u>Audited</u> <u>2015</u> <u>THB</u>		<u>Audited</u> <u>2015</u> <u>THB</u>	
Cash or Cash equivalent	660,100		660,100	
Fixed deposit at Bank	1,028,847		1,028,847	
	<u>1,688,948</u>		<u>1,688,948</u>	
	<u>Audited</u>	<u>Notional</u> <u>Donation</u>	<u>Notional</u> <u>Time Value</u> <u>Volunteers</u>	<u>Total</u>
<u>Income</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>2015</u>
Donation received	5,180,189	-		5,180,189
Restricted donation for construction	7,680,164	-		7,680,164
Interest received	9,999	-		9,999
2 Volunteers			600,000	600,000
Total	<u>12,870,351</u>	<u>-</u>	<u>-</u>	<u>13,470,351</u>
<u>Expense</u>				
<u>Operation Expenses</u>				
Operational Staffs expenses	954,000	7%		954,000 7%
Education and children activities expe	1,376,206	11%		1,376,206 10%
Food & beverage	497,549	4%		497,549 4%
Home facilities expenses	204,196	2%		204,196 2%
Rental Children home and facilities	307,000	2%		307,000 2%
Utilities expenses	138,818	1%		138,818 1%
Repair & Maintenance	13,694	0%		13,694 0%
Heath care services expenses	22,286	0%		22,286 0%
Urgent special helping	9,500	0%		9,500 0%
Transportation services for children	421,354	3%		421,354 3%
Depreciation	77,709	1%		77,709 1%
Total Operation Expenses	<u>4,022,311</u>	<u>31%</u>		<u>4,022,311</u> 30%
<u>Administration Expenses</u>				
Staff Salary and Welfare	894,000	7%		894,000 7%
Social security Welfare	80,100	1%		80,100 1%
Office supplies	48,823	0%		48,823 0%
Professional fees	36,000	0%		36,000 0%
Auditor fees	12,000	0%		12,000 0%
Communication expenses	25,454	0%		25,454 0%
Bank fees and other fees	1,682	0%		1,682 0%
Miscellaneous	65,800	1%		65,800 0%
	<u>1,163,859</u>	<u>9%</u>		<u>1,163,859</u> 9%
Total Administration expenses	<u>1,163,859</u>	<u>9%</u>		<u>1,163,859</u> 9%
Total Expense	<u>5,186,169</u>	<u>40%</u>		<u>5,186,169</u> 39%
Less Volunteer Time Value			600,000	(600,000)
Less income Tax	(999.9)			(999.9)
Cash Surplus (Deficit)	<u>7,683,182</u>			<u>7,683,182</u>
% of Operation expenses		31%		
% of Overhead		9%		
Expense per Child per year	69,148.92	Baht		