



## Charity Review

## Fountain of Life Center

Review Date: Reviewers:

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Charity Head:

Manu Pensawangwat MBA. Ramkhamheang University  
Wichuda Limsupavanich Master of Public Health Science  
Sister JiemJit Thamphichai, Chairperson  
Sister Michael Lopez, the Founder

Address:

Fountain of Life Center  
Banglamung, Chonburi 20150, Pattaya City, Thailand

Telephone :

038-361-720

E-mail :

[jiem62@yahoo.com](mailto:jiem62@yahoo.com)

website :

<http://folptty.org/>

<http://www.goodshepherd-asiapacific.org.au/project/111>

<http://www.goodshepherd-asiapacific.org.au/project/16>

<https://sites.google.com/site/goodshepherdsistersbangkok/>

### **Charity Purpose**

The Fountain of Life Centers are projects operated by the Good Shepherd Sisters of Thailand. Two, "Foundation of Life Women's Center" and "Foundation of Life Children's Center" are located in Pattaya, Thailand and the another is in Cambodia. All three centers adhere to the Good Shepard Sisters of Thailand's missions and objectives and are dedicated to improving the quality of life of under privileged women, children and families. Two of the Fountain of Life centers focus on children and the other focuses on elevating the status of women, children and families.

### **Biography/History:**

- The Fountain of Life Women's Center was originally a drop-in center to provide emergency help to disadvantaged women and children at risk who live in abusive environments of Pattaya City by giving them a temporary shelter and meal in order to prevent them from any harassment, founded by Sister Michelle Lopez, a Malaysian Catholic nun in 1988.
- The **Fountain of Life Children's Center** was established in 1993 to provide help to impoverished and disadvantaged children who suffered from every kind of harassment, especially, sexual harassment. The center provides them day-care within warm shelter and safety environment, nutrition meal, and pre-school education to prepare them to enter the government school at their age of seven.

### **Description of Activities and Programs :**

#### **Fountain of Life Children's Center**

The center focuses on a day care center for impoverished and disadvantaged children whose parents need to work during the daytime. There are 111 children attending the center and they are provided pre-school education from certified teachers and well trained nannies. The children are aged 3 - 14 years and include migrant children whose parents are migrant workers working in construction sites in Pattaya city.

In addition, Fountain of Life Center for Children also provided scholarships to 12 students. In 2015 the 12 students have graduated from their high schools. The Center also supports orphans from other Children's Homes located nearby in Pattaya City in order to assist those children's homes with providing pre-school education to prepare them to enter Thai government school at the age of seven. In year 2014, there were totally 111 children who attended the Day-Care services detail following:

Fountain of Life Center Children's Center Summary of Children attended Day-Care Service Year 2014			
Age	Boy	Girl	Total
3 Years	13	10	23
4-5 years	10	12	22
5-6 years	19	8	45
7-14 years	23	16	39
<b>Total</b>	<b>65</b>	<b>45</b>	<b>111</b>

Furthermore, Fountain life Center also conducts home visit in order to survey the living condition of the children under care and provide necessary living items to the children's parents.

#### **Fountain of Life Women's Center**

The center for women aims to elevate status of disadvantaged women working in night entertainment sector in Pattaya city by providing vocational and career training in order to help them for alternative career opportunities. The center for women provides 6 main training courses for free. There is the only registration fees Baht 100.- required prior to attend each training course.

In 2014, there were totally 2,352 trainees who attended with the courses provided detail following:

Fountain of Life Center for Women Summary Report of Training Courses Year 2014		
Course	Duration	Trainees
Thai massage	3 months	506
Hair Dressing	4-8 months	207
Typing	1 month	68
Thai Language	Open Course	103
English/other	4 month	1457
<b>Total</b>		<b>2341</b>

The Women's Center has specially conducted Thai language course for migrant women who work in various business sectors focusing on those who work in the night entertainment and construction sector in Pattaya City. As for hair dressing course, those trainees who were able to complete the course will receive the Hair Dressing Certificate from the Center.

GBA's team has gained the information from the interview that the Fountain of Life Children's Center is reliant on individuals and corporate donations. One of its close alliances is "Jesters Care for Kids Charity" (<http://www.care4kids.info/>) regularly organizes fund raising activity to the Center on yearly basis.

## **Review Process**

Mr. Manu Pensawangwat, a GBA team member, and Mrs. Wichuda Limsupavanish, a volunteer, visited the two centers located in Pattaya City, Choburi on September 11th, 2015 and received a warm welcome from Sister Jiemjit Thampichai, the Chairperson of the Centers and Sister Michelle Lopez, the Founder of the centers. They both generously shared the information of the philanthropic projects and lead the team to observe the activities within the two centers.

Sister Jiemjit Thampichai, the Chairperson presented the latest audited financial report year 2014 of Good Shepherd Foundation which was audited by Miss.Voraruetai Tatiya-Apitham, an authorized auditor number 4039 after the day of the visit.

## **Values and Transparency**

The Fountain of Life Center's audited financial statement were separated into two reports. One was for Fountain of Life Center for Children on behalf of Good Shepherd Foundation, this is to prepare for the center to be newly registered as a new charitable organization as per the suggestion of the local Revenue Department.

As for Fountain of Life Center for Women, its auditor's report on the its financial statement year 2014 had some significant issues, especially on Bank Account identifying that there was no specific bank account in the name of Fountain of Life Center for Women, and the auditor could not completely reconcile its income through the year, some donation were in form of cash and the Center didn't issue receipt to its donors. A part of cash donation was deposited with the bank account opened on behalf of the Center's Chairperson name.

### **Financial Statement of Fountain of Life Children's Center**

From the latest audited financial statement year 2014 of Fountain of Life Center for Children presented on behalf of Good Shepherd Foundation, GBA's team found that 25% of income generated in the same year was spent to its philanthropic project dedicated to the children, and 34% was donation and subsidy to families in poverty condition on Home Visit program, its total operation expenses at 59% whilst its management and administration was at 33% excluding notional volunteer time value.

When taking the notional volunteer time value in to account, its management and administration cost dropped to 23% which is considered slightly high.

### **Financial Statement of Fountain of Life Women's Center**

From the latest audited financial statement year 2014 of Fountain of Life Center for Women which identified that the Center has not registered as a charity and directly issued on behalf of the Fountain of Life Center for Women, the statement audited by Miss. Voraruetai Tatiya-Apitham, authorized auditor number 4039, GBA founded that 29% of its income generated in the year 2014 was spent on its career development for women projects whilst 42% was spent for donation and financial support for women in poverty. Its administration cost was at 38% which is considered high.

**Financials**  
**Thai Baht**

**Charity:**  
**Baht**

**Fountain of Life Children's Center**

	<u>Audited</u> <u>2014</u>	<u>Notional</u> <u>Donation</u> <u>2014</u>	<u>Notional time</u> <u>value</u> <u>2014</u>	<u>Total</u> <u>2014</u>
<b>Asset</b>				
<b>Current Asset</b>				
Cash and equivalent cash	11,837,253			11,837,253
Petty Cash	429,780			429,780
Accrued interests	237,695			237,695
Total current asset	<u>12,504,728</u>			<u>12,504,728</u>
<b>Receipts and Outgoings</b>				
<b>Income</b>				
	<u>Audited</u> <u>2014</u>	<u>Notional</u> <u>Donation</u> <u>2014</u>	<u>Notional time</u> <u>value</u> <u>2014</u>	<u>Total</u> <u>2014</u>
Donation	6,197,342			6,197,342
Interest received	259,353			259,353
Other income	9,561			9,561
Volunteer notional time value			2,642,014	2,642,014
Total income	<u>6,466,256</u>	<u>-</u>	<u>2,642,014</u>	<u>9,108,270</u>
<b>Expenses</b>				
<b>OPERATION : PROJECT EXPENSES</b>				
Nannies	386,500			386,500
Teachers	503,600			503,600
Transportation expenses	543,832			543,832
Facilities expenses	204,540			204,540
Project Expenses	<u>1,638,472</u>	25%		<u>1,638,472</u> 18%
Poverty Support	<u>2,174,344</u>	34%		<u>2,174,344</u> 24%
<b>Total Project expenses</b>	<b><u>3,812,816</u></b>	<b>59%</b>		<b><u>3,812,816</u></b> 42%
<b>MANAGEMENT &amp; ADMIN. EXPENSES</b>				
Salary and welfares	2,039,927	32%		2,039,927 22%
Auditor fees	8,000	0%		8,000 0%
Accounting services	12,000	0%		12,000 0%
Office supply	13,682	0%		13,682 0%
Bank fees	771	0%		771 0%
Postage fees	17,639	0%		17,639 0%
Stationary	18,236	0%		18,236 0%
Other expenses	321	0%		321 0%
Taxation 10% from bank interests and of	26,891	0%		26,891 0%
Admin. Expenses	<u>2,137,467</u>	33%		<u>2,137,467</u> 23%
Total Expenses	<u>5,950,284</u>	92%	<u>-</u>	<u>5,950,284</u> 65%
<b>Less Volunteer time value</b>			<u>2,642,014</u>	<u>2,642,014</u>
Surplus	<u>515,973</u>			<u>515,973</u>
% of Operation expenses	59%			
% of Overhead	33%			
Cost per child	14,761.01			

5 nannies to assist 5 teachers in the operations expenses.

9 nuns, 3 office staffs, 1 Cooker, 1 house keepers, 2 drivers in administration expenses.

**Financials****Charity:****Fountain of Life Women's Center****Thai Baht****Baht**

	<u>Audited</u>	<u>Notional</u>	<u>Notional time</u>	<u>Total</u>
	<u>2014</u>	<u>Donation</u>	<u>value</u>	<u>2014</u>
	<u>2014</u>	<u>2014</u>	<u>volunteer</u>	<u>2014</u>
<b>Asset</b>				
<b>Current Asset</b>				
Cash & Cash equivalent	1,952,567			1,952,567
Petty Cash	21,356			21,356
<b>Short term investment</b>				
Fixed Account deposit	5,225,421			5,225,421
<b>Total current asset</b>	<b>7,199,344</b>			<b>7,199,344</b>
<b>Receipts and Outgoings</b>				
<b>Income</b>				
Donation	3,906,465			3,906,465
Interest received	116,237			116,237
<b>Total income</b>	<b>4,022,703</b>			<b>4,022,703</b>
<b>Expenses</b>				
<b>Operation</b>				
Teachers & Trainers	550,560	14%		550,560 14%
Outside lecturers	354,500	9%		354,500 9%
Facilities expenses	251,544	6%		251,544 6%
Total	1,156,604	29%		1,156,604 29%
Poverty Support	1,676,295	42%		1,676,295 42%
Total Operation Expenses	2,832,899	70%		2,832,899 70%
<b>Administration</b>				
Staffs & Welfares	906,806	23%		906,806 23%
Office Supplies	134,451	3%		134,451 3%
Travel Expenses	86,954	2%		86,954 2%
Repair & Maintenance	180,797	4%		180,797 4%
Security Expenses	91,000	2%		91,000 2%
Auditor Expenses	12,000	0%		12,000 0%
Other Expenses	62,387	2%		62,387 2%
Depreciation	55,981	1%		55,981 1%
<b>Total Administration Expenses</b>	<b>1,530,375</b>	<b>38%</b>		<b>1,530,375 38%</b>
<b>Total Expenses</b>	<b>4,363,274</b>			<b>4,363,274</b>
<b>Deficit</b>	<b>-340,571</b>			<b>-340,571</b>
% of Operation Expenses	70%			
% of Admin. Expenses	38%			
Cost per trainee	1,855	Baht		

5 teachers & trainers in operation expenses.

**Financials****Charity:****Fountain of Life Center  
Consolidated Financial Report****Thai Baht****Baht**

	<u>Audited</u> <u>2014</u>	<u>Notional</u> <u>Donation</u> <u>2014</u>	<u>Notional time</u> <u>value</u> <u>2014</u>	<u>Total</u> <u>2014</u>
<b>Asset</b>				
Current Asset	19,706,086			19,706,086
Total current asset	<u>19,706,086</u>			<u>19,706,086</u>
<b>Receipts and Outgoings</b>				
Donation	29,809,894			29,809,894
Other incomes	385,151			385,151
Notional volunteer time value			2,642,014	2,642,014
<b>Total income</b>	<u>30,195,045</u>		<u>2,642,014</u>	<u>32,837,059</u>
<b>Expenses</b>				
<b>Operation</b>				
Staffs & welfare	1,795,160	6%		1,795,160 5%
Facilities expenses	999,916	3%		999,916 3%
Total	<u>2,795,076</u>	9%		<u>2,795,076</u> 9%
Donation & subvention	3,850,640	13%		3,850,640 12%
<b>Total operation expenses</b>	<u>6,645,715</u>	22%		<u>6,645,715</u> 20%
<b>Management &amp; Administration</b>				
Staffs and welfare	2,946,733	10%		2,946,733 9%
Facilities and other expenses	721,109	2%		721,109 2%
<b>Total admin. Expenses</b>	<u>3,667,842</u>	12%		<u>3,667,842</u> 11%
<b>Total expenses</b>	<u>10,313,558</u>	34%		<u>10,313,558</u> 31%
Less Notional Volunteer time			2,642,014	2,642,014
Surplus	<u>19,881,487</u>			<u>19,881,487</u>