



Charity Review

Children's World Academy Foundation and Yaowawit School

Reviewed: August 16, 2017
Reviewers: Mr. Manu Pensawangwat
M.B.A. Ramkhamhaeng University
Charity Head: Mr. Philipp Graf von Hardenberg : Founder
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Charity Purpose:

Children's World Academy Foundation long term assistants to children who have suffered terrible disadvantages due to the tsunami in Dec 2004, from which the children affected suffered from the effects of disease and awful social condition.

Children's World Academy Foundation has established its own school called Yaowawit School under the Foundation) in order to ensure that each child gains a good education and acquires the skills necessary to allow them to escape from the restraint nature that has imposed upon them. The CWF projects provide help to break the cycle of poverty in the area where it is focused in southern Thailand.

CWF provides not only standard education for underprivileged children but also shelter orphans with enhancing necessary life skill for them.

Children's World Academy Foundation is registered as Charitable Organization both in Germany and Thailand. The foundation registration number POR-NOR 1/2549 on 16 May 2006 Tax ID No: 4030172836. Children's World Academy Foundation is in the process of applying for charitable public organization in order to be entitled to tax deductibility for donors and the application is in the final approval stage from the Ministry of Finance.

Review Process:

Khun Kanyaphak Bunkeo, the Foundation Director, messaged to Giving Back Association and expressed her interest on being a part of GBA's Reviews and Ratings charity in

order to promote the foundation and Yaowawit School.

She presented the 12 years Anniversary Report of Children's World Academy Foundation and Yaowawit School, the audited financial statement year 2015 of both the Foundation and Yaowawit school to GBA for reviews and ratings. Telephone interviews with her were conducted occasionally to gather additional information regarding the foundation's charitable activity projects.

Background:

- 2004, Mr. Philipp Graf von Hardenberg, a German Philanthropist wanted to help the victims of the devastating Tsunami in December 2004, based on his believing that the most important part were children , and to break the vicious cycle of poverty and hardship affected by the disaster, those children needed to obtain a fundamentally first-class education, both in traditional school and vocational training.
- 2005, Mr. Philipp Graf von Hardenberg decided to established Children's World Academic Foundation in order to mainly support its flagship project "Yaowawit School", the only Thai government approved private boarding school that is run by a charitable organization in Thailand and other two projects which aim to develop and improve living quality of nearby communities.
- 2005, Children's World Academic Foundation started the school construction whilst the foundation provided help to many victims families with shelter and meal nearby the construction-site. One day the Royal HRH Princess Maha Chakri Sirindhorn graciously visited the site for the first time.
- April 24, 2006, HRH Princess Maha Chakri Sirindhorn graciously presided over the new school's official opening. She graciously gave the name of the school "Yaowawit". At the time, there were 80 students from kindergarten to grade 6 on the first semester.
- March 2008, HRH Princess Maha Chakri Sirindhorn graciously presided-over on the new building opening "Yaowawit Lodge", a new learning centre to promote life skill of children together with the Agriculture Farm. These are the other two substantial projects of Children's World Academy Foundation.
- 2010, Yaowawit School started International Culture Exchange Program with the international schools world-wide, including Thailand. There are more 16 international schools participating both local and aboard. In addition, Yaowawit School also opened English Camping Program supporting more than 60 students which has received a lot of attention from many students in Thailand.
- 2011, the school has built a solar plant in the area of Agriculture Farm Project with the financial support from Conergy, the Germany Embassy and Logwin Air Plus Ocean Logistic Company, for the self-sufficiency and environmental sustainability of the school.
- 2016, HM the Queen Noor of Jordan graciously presided over the opening ceremony of UWC International School in Phuket which is in alliance with Yaowawit School. She also graciously

visited Yaowawit School with her interested in a variety of teaching styles for underprivileged children of the school. On this regard, Her Majesty wished to take Yaowawit's education program as a guideline for education for children in refugee camps in Jordan.

-2016, Yaowawit School has developed the standard of life skills by setting up a vocational education centre and received the gracious blessings of HRH Princess Maha Chakri Sirindhorn at the opening ceremony of the Pre-Vocational Academies.

-2016, Yaowawit School signed a "Yaowawit-Pre-Vocational-Hospitality-Academy" Memorandum of Understanding "MOU" with its alliances, Marriott Hotels, the Office of Vocational Education Commission Thailand with the Phang-nga Technical College as its agent to closely work with the School.

Description of Activities:

Yaowawit School Project

The name "**Yaowawit**" was conferred by HRH Princess Maha Chakri Sirindhorn.

Yaowawit School was founded and is under the supervision of the Children's World Academy Foundation, Thailand, and most of the funders are charities, business organizations from Germany And European countries.

Yaowawit School is just not only government approved boarding school where operated by the charity but also an orphanage and youth hostel. Although the initial purpose was to help the children affected by the 2004 tsunami, the school expanded the educational opportunities for underprivileged children in the area. This also includes an orphanage for children from needy families and the orphans. Currently, there are 140 students under the Yaowawit boarding school of the foundation.

Yaowawit School focuses on student-centre education basis in addition to educating students according to the Ministry of Education. The School also places importance in the skills needed for the Life Skills Education Project to help children enable to grow up as self-reliant persons which can succeed in life.

Yaowawit School is the first school in Southeast Asia which implemented "Pre-Vocational Education curriculum". The curriculum is designed to empower students with direct, real-life work experience.

Pre-Vocational Education Program

The school aims to teach life skill to underprivileged children management skills, time management and communication. This program was initiated when the school was established in 2005, in collaboration with private and government sectors to be a teaching model for other schools and other private organizations. Experts from various industries are invited to share real work experiences with students.

The curriculum is organized by integrating practical skills into other academic theories (math, science, and language) to promote classroom learning more effectively.

Mini English Program; MEP (Bilingual Program)

English skills are tools help children break free from the cycle of poverty. Bilingual programs help children gain knowledge and gain educational opportunities of working and travelling wider. The School starts teaching this program from kindergarten upward, all student also learn math and science in Thai and English.

Arrow Smith Curriculum

The curriculum is able to Improve the reading, writing, and listening skills of students, even students with severe learning difficulties, such as reading disorders.

The School's children target.

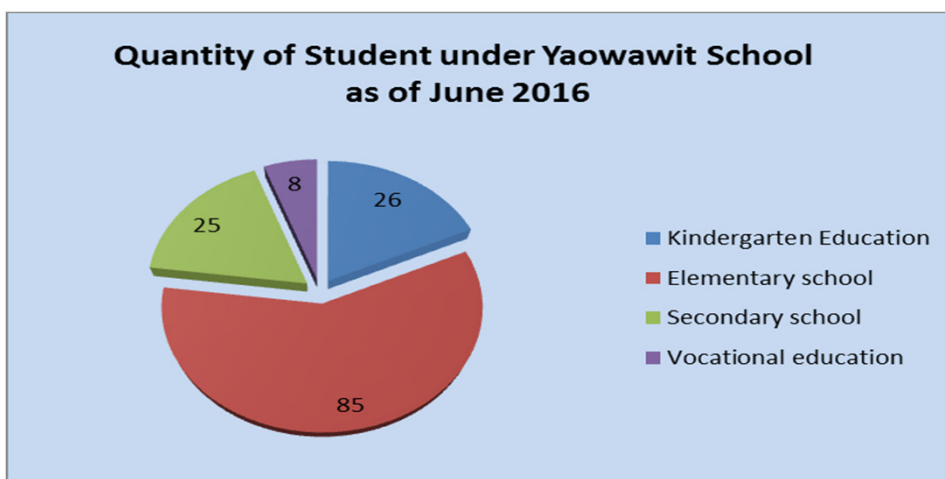
- Children affected by natural disasters.
- Orphans.
- Children from very poor families.
- Children who are in the environment or at risk for physical, mental, and emotional development.
- Children in the field of lack the opportunity to access educational or school systems.
- Children whose parents are exposed to serious illnesses that lack the ability to care for their children.

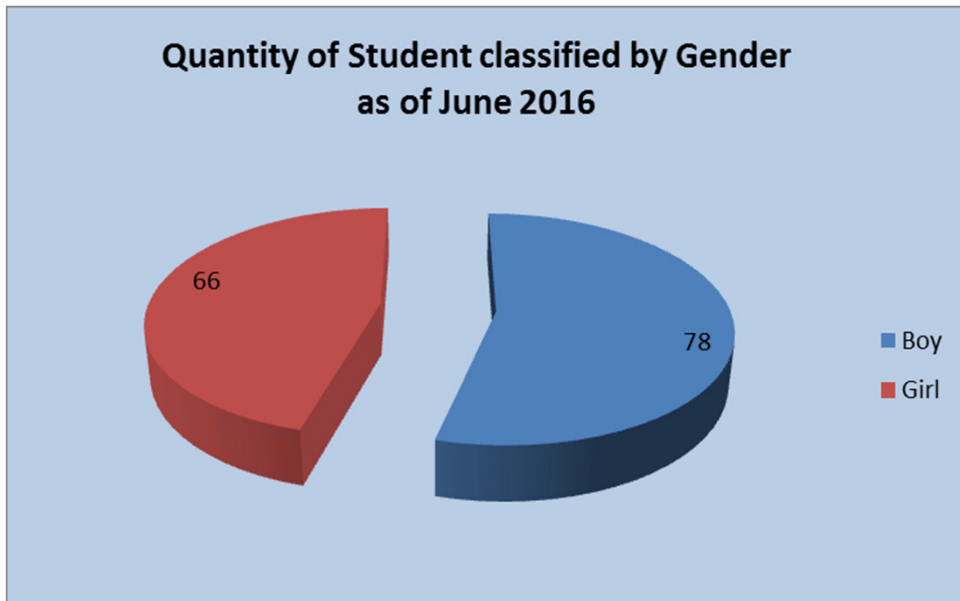
The school accepts new students to attend a kindergarten and primary level between January and March every year.

Student Screening Process

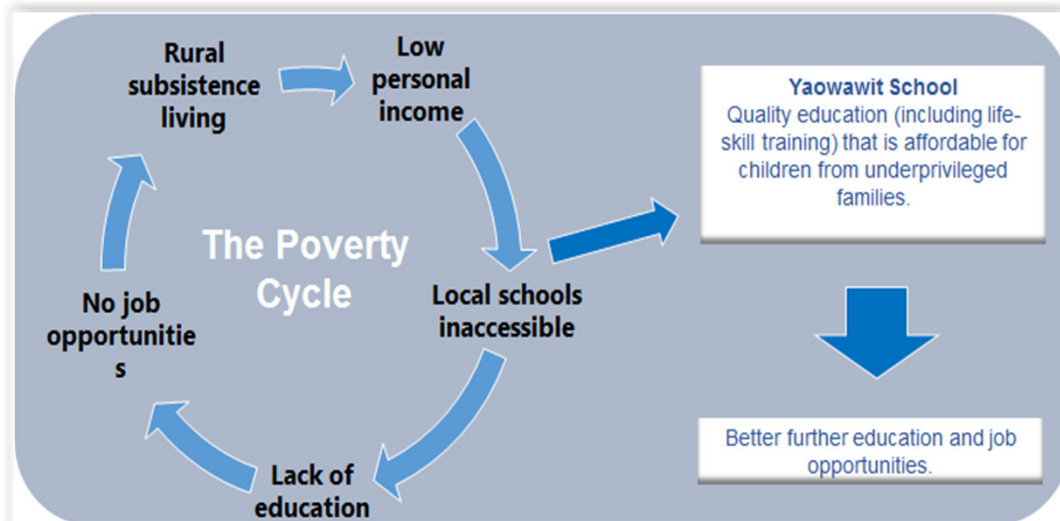
Yaowawit School implemented its student recruitment procedure strictly in order to ensure that the school accepts students who meet the rigorous school goals. After announcing the application by public relations on various channels. The school will receive student applications and its staffs will conduct site-visit to each applicant's residence in order to interview with their families and neighbourhood for gathering in depth-information of applicants and their families. The face-to-face interview with applicants, their families and involved persons will be conducted at the school. The final decision will be upon to the school's recruitment committees considering on the interview result.

There are currently 144 children in custody of the school details following;





Yaowawit School's Philosophy



Yaowawit Boarding School facilities

Yaowawit School provides education and shelter to children from kindergarten to primary level including high school students who attended Yaowawit School and currently study with local high school outside the charity. There is also meditation centre and temple in the school.

Yaowawit Lodge Project (Pre-Vocational-Hospitality-Academy)

Pre-vocational Hospitality Academy

In 2015, the school has collaborated with Marriott Hotels group and Office of the Vocational Education Commission to establish a Learning Centre in order to prepare a vocational training in hospitality and accommodation.

The Marriott Thailand Hotel Business Council is responsible for providing lecturers and delivering service professionals to students.

This course is the first course in Southeast Asia, Initially created by the Vocational

Education Office Ministry of Education Phang Nga, Technical Service College Marriott International and Yaowawit School.

On August 19, 2015 Yaowawit School has signed a cooperation agreement with Vocational Education Commission and Marriott Hotel Group to jointly develop curriculum. And provide basic vocational and hospitality instruction.

Yaowawit Farm Project

- Pre-Vocational Agriculture Academy

The school's agricultural plot will be transformed into the Yaowawit Vocational Education Centre in 2019 which will be located on 70 rais of organic farm (for farming life skill training) The Centre will be a sustainable agricultural learning centre for farming life skill training.

On March 24th, 2017 Yaowawit School on behalf of Children's World Academy Foundation has signed a Memorandum of Understanding (MOU) with Office of the Vocational Education Commission by Phangnga College of Agriculture and Technology to jointly develop the Learning Centre of Pre-Vocational Agriculture Academy.

- Solar panels Project

Yaowawit has built a solar power plant by installing solar panels on the agricultural farm, the panels funded by the Conergy company, the German embassy and Logwin Air Plus Ocean Logistic, this is a major step in the school's self-sustainability and environmental sustainability plan.

November 18, 2012, Representative of the German Ambassador presided at the opening ceremony at School's farm on which installed solar cells panels in the area of more than 600 square meter, Conergy Company supported solar panels, Logwin Air Plus Ocean supported transportation and German embassy supported installation costs. The Solar panels are able to supply renewable energy which covers 35-50% of the energy needs of the school.

Transparency and reporting

Children's World Academy Foundation by Khun Kanyaphak Bunkeo, the Foundation's Director, presented the 12 years Anniversary of Yaowawit School Report, Yaowawit Introduction Presentation file, Yaowawit Half Year Report of 2015 and both financial statement year 2016 of the school and the foundation which audited by Certified Public Accountant Ms. Panida Kunasai, license number 3073.

Considering on CWF's Financial Performance for the year 2016, GBA found that despite the high 100% of operational expense, its administration expense was also considered moderate high at 23%, CWF assigned its volunteers to help teaching English and conduct children activities in Yaowawit School on rotation basis.

As for Yaowawit School Financial Performance for the same year, GBA found that its operational expense was at 50% of the generated income while the school's administration expense was at 13% which was considered medium low.

Financial Section

Charity:

Children's World Academy Foundation

Financial Performance

Current Assets	Audited		Audited	
	2016		2016	
	THB		THB	
Cash and Cash equivalent	1,317,619		1,317,619	
Other Current Assets	-		-	
	<u>1,317,619</u>		<u>1,317,619</u>	
	Audited	Notional	Notional	Total
	2016	Donation	Time Value	2016
		2016	Volunteers	
			2016	
Income				
Donation received	4,706,850	-		4,706,850
Interest received	3,431	-		3,431
5 Volunteers			1,200,000	1,200,000
Total	<u>4,710,281</u>	<u>-</u>	<u>-</u>	<u>5,910,281</u>
Expense				
Operation Expenses				
Operational Staffs expenses	535,552	11%		535,552 9%
Operation Expenses	4,185,938	89%		4,185,938 71%
Total Operation Expenses	<u>4,721,490</u>	100%		<u>4,721,490</u> 80%
Administration Expenses				
Staff Salary and Welfare	1,099,675	23%		1,099,675 19%
Subsidy to Yaowawit School	-	0%		- 0%
Total Administration expenses	<u>1,099,675</u>	23%		<u>1,099,675</u> 19%
Total Expense	5,821,165	124%		5,821,165 98%
Less Volunteer Time Value			(1,200,000)	(1,200,000)
Less income Tax	(343)			(343)
Cash Surplus (Deficit)	<u>(1,111,227)</u>			<u>(1,111,227)</u>
% of Operation expenses		100%		
% of Overhead		23%		

Charity:**Yaowawit School****Financial Performance**

Current Assets	Audited 2016 THB		Notional Donation	Notional Time Value Volunteers	Audited 2016 THB	Total
Cash and Cash equivalent	4,571,691				4,571,691	
Other Current Assets	144,169				144,169	
	<u>4,715,860</u>				<u>4,715,860</u>	
	Audited		Notional Donation	Notional Time Value Volunteers		Total
	2016		2016	2016		2016
Incomes						
Government Subsidy	2,368,029		-		2,368,029	
Donation	18,759,516		-		18,759,516	
income from Kind contribution	-				-	
Interest received	13,438				13,438	
Other incomes	3,254,389				3,254,389	
Total	<u>24,395,373</u>		<u>-</u>	<u>-</u>	<u>24,395,373</u>	
Expenses						
Operation Expenses						
Operational Staffs expenses	3,330,320	14%			3,330,320	14%
Electricity and Water Fee	293,245	1%			293,245	1%
Repair and Maintenance	382,493	2%			382,493	2%
Stationery and Printing	88,682	0%			88,682	0%
Laundry and supplies	148,303	1%			148,303	1%
Food and drink	1,432,093	6%			1,432,093	6%
Subsidy to student activities	192,400	1%			192,400	1%
Other donation	1,252,016	5%			1,252,016	5%
Activities Expenses	862,747	4%			862,747	4%
Other Expenses	511,259	2%			511,259	2%
Depreciation	3,752,128	15%			3,752,128	15%
Total Operation Expenses	<u>12,245,685</u>	50%			<u>12,245,685</u>	50%
Administration Expenses						
Staff Salary and Welfare	2,669,858	11%			2,669,858	11%
Telephone and internet facilities	105,012	0%			105,012	0%
Postage and delivery expenses	42,858	0%			42,858	0%
Fuel and gas expenses	191,678	1%			191,678	1%
Vehicle and transportation to reside	9,557	0%			9,557	0%
Vehicle insurance	74,649	0%			74,649	0%
Public relation expenses	51,948	0%			51,948	0%
Bank fees	8,162	0%			8,162	0%
Other fees	650	0%			650	0%
Hospitality expenses	11,699	0%			11,699	0%
Miscellaneous expense	2,613	0%			2,613	0%
Total Administration expenses	<u>3,168,685</u>	13%			<u>3,168,685</u>	13%
Total Expense	<u>15,414,370</u>	63%			<u>15,414,370</u>	63%
Less Volunteer Time Value					-	
Less income Tax					-	
Cash Surplus (Deficit)	<u>8,981,003</u>				<u>8,981,003</u>	
% of Operation expenses		50%				
% of Overhead		13%				
Expense per child	<u>107,044</u>					