

# **Disabled Peoples' International Asia-Pacific Region**

Financial statements

For the year ended December 31, 2010 and  
Audit report of Certified Public Accountant



## KS Auditing

591 Sukhumwit 50 Road, Prakanong, Klongtoey, Bangkok

Tax ID 2780771378 Tel 02-7428956

### Audit report of Certified Public Accountant

#### To : The Regional Council

Disabled Peoples' International Asia-Pacific Region

92 Phaholyothin 5 Road, Samsennai, Phayathai

Bangkok 10400 THAILAND

I have audited the accompanying balance sheets as at December 31, 2010 and the related statements of revenues and expenses for the year then ended of Disabled Peoples' International Asia-Pacific Region. The Disabled Peoples' International Asia-Pacific Region is responsible for the correctness and completeness of information presented in these financial statements. My responsibility is to express an opinion on these financial statements based on my audits.

I conducted my audits in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position as at December 31, 2010, and the results of its operations for the year then ended of Disabled Peoples' International Asia-Pacific Region in conformity with generally accepted accounting principles.

A handwritten signature in black ink, appearing to read 'Kallaya Srisaowaneeekul'.

(Kallaya Srisaowaneeekul)  
Certified Public Accountant  
Registration number 6438

KS Auditing  
Bangkok

March 8, 2011

**Disabled Peoples' International Asia-Pacific Region  
Balance Sheets  
As at December 31, 2010**

	<b>Baht</b>
<b>Assets</b>	
<b>Current Assets</b>	
Cash at bank	193,462.17
<b>Total Current Assets</b>	193,462.17
<b>Total Assets</b>	193,462.17
<b>Liabilities and Fund Balance</b>	
<b>Current Liabilities</b>	
Accrued Expenses	3,000.00
<b>Total Current Liabilities</b>	3,000.00
<b>Total Liabilities</b>	3,000.00
<b>Fund Balance</b>	
Remaining Fund Balance as at 31/12/2009	(1,355.80)
Excess of revenues over expenses for the year 2010	191,817.97
<b>Fund Balance</b>	190,462.17
<b>Total Liabilities and Fund Balance</b>	193,462.17

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

*Saowaluk Thongkuay*

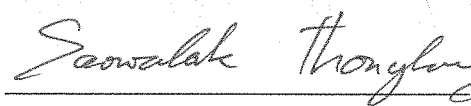

(Ms Saowaluk Thongkuay)  
Regional Development Officer  
Disabled Peoples' International Asia-Pacific Region



**Disabled Peoples' International Asia-Pacific Region  
Statements of Revenues and Expenses  
For the year ended December 31, 2010**

	<u>Baht</u>
<b>Revenues</b>	
Donation from The Nippon Foundation	5,374,638.20
Donation from Asia Pacific Network of Independent Living	3,148,395.11
Donation from ABILIS Foundation	1,004,993.98
Donation from The National Health Security Office	710,709.94
Donation from The Swedish International Development Agency	602,800.00
Donation from The Institute of Health Promotion for Persons with disabilities	573,570.00
Other Donation	443,705.91
Interest Income	9,324.83
<b>Total Revenues</b>	<u>11,868,137.97</u>
<b>Expenses</b>	
Local Activities and meeting	3,875,243.75
Foreign Activities and meeting	3,670,294.91
Salary	2,031,100.00
Office rental fee	700,000.00
Office supply and stationary	608,730.25
Electricity and water supply	157,893.00
Communication	145,202.50
Maintenance fee	93,860.00
Local transport	68,090.50
Miscellaneous	325,905.09
<b>Total Expenses</b>	<u>11,676,320.00</u>
<b>Excess of revenues over expenses</b>	<u><u>191,817.97</u></u>

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

(Ms Saowalak Thongkuay)  
Regional Development Officer  
Disabled Peoples' International Asia-Pacific Region

**Disabled Peoples' International Asia-Pacific Region**  
**Notes to Financial Statements**  
**As at December 31, 2010**

**1. General information**

Disabled Peoples' International Asia-Pacific Region was established in 1981. The institution engages principally in promoting human rights of disabled people through full participation, equalization of opportunity and development. The address of its office is at 92 Phaholyothin 5 Road, Samsennai, Phayathai Bangkok 10400 THAILAND.

**2. Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Thai generally accepted accounting principles under the Accounting Act B.E. 2543, being those Thai Accounting Standards issued by the Institute of Certified Accountants and Auditors of Thailand. However, based on the announcement of the Institute of Certified Accountants and Auditors of Thailand No. 004/2544-2548 on December 21 2001, the Company is exempted from some of the accounting standards namely:

Accounting standard No. 25: Cash flow statements  
Accounting standard No. 36: Impairment of assets  
Accounting standard No. 47: The disclosure of related parties' transactions  
Accounting standard No. 48: The presentation and disclosure of financial instruments

The financial statements have been prepared under the historical cost convention.

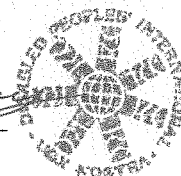
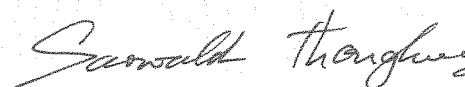
**3. Significant accounting policies**

**Use of Estimates**

The preparation of financial statements in conformity with Thai generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenue, expense and the disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

**Revenue and cost recognition**

Donations and related costs are recognized in the statement of income on the accrual basis. Interest income is recognized in the statement of income on the accrual basis in accordance with the substance of the relevant agreements.



(Ms Saowaluk Thongkuay)  
Regional Development Officer  
Disabled Peoples' International Asia-Pacific Region