



ASSISI AID PROJECTS

Annual Report 2019/20

Our vision

A world in which all people have equal opportunity to determine and achieve their economic and social potential.

Our mission

Assisi Aid Projects supports women as agents for economic and social resilience in their communities through strengthening women's skills, knowledge and confidence; supporting women's collectives; and addressing systemic barriers to gender equality.

Our values

Assisi Aid Projects is a signatory to the Australia Council for International Development Code of Conduct. Our values are aligned, and we are committed to:

- Sustainable, fair and equitable solutions that address the root causes and symptoms of gender inequality, poverty and disadvantage
- Accountability and transparency to all our stakeholders for our performance and integrity
- Building strong collaborative relationships, based on understanding and mutual trust, with the communities we work with
- Striving to continuously learn, innovate and improve our work
- Honesty and integrity in everything we do
- Respecting, protecting, and promoting all internationally recognised human rights
- Environmental sustainability in all our programs; and
- Strengthening civil society both in Australia and in the countries in which we work.

Our strategy

The Assisi Aid Projects' Strategy 2017-20 aims to strengthen the capacity of women to establish, operate and manage their own development initiatives. The Strategy targets the root causes of gender inequality – embedded in the systems and structures of power and politics – through a focus on fostering equal gender relations and by working with women and men, girls and boys.

Our goals

By June 2020, Assisi Aid Projects aims to achieve the following goals:

1. Increase women's social, economic and political empowerment
2. Advance transformational change in institutional and social norms impacting gender equality
3. Ensure organisational effectiveness, sustainability and accountability
4. Enhance organisational and sector learning



During 2019-20, Assisi Aid Projects was supported by the Australian Government through the Australian NGO Cooperation Program.



Assisi Aid Projects is a signatory to the ACFID Code of Conduct, which is a voluntary, self-regulatory sector code of good practice. As a signatory we are committed and fully adhere to the ACFID Code of Conduct, conducting our work with transparency, accountability and integrity.

To lodge a complaint against our organisation, please email the Chief Executive Officer on ceo@assisi.org.au. Our complaints handling policy can be found on our website. If you are not satisfied with the response and believe our organisation has breached the ACFID Code of Conduct, you can lodge a complaint with the ACFID Code of Conduct Committee at code@acfid.asn.au. Information about how to make a complaint can be found at www.acfid.asn.au

President and management report

We sincerely thank all supporters for your ongoing support during the past year which has been one of consolidation, followed by disruption and change as a result of COVID-19.

Since March 2020, the delivery of the projects in India and Cambodia has been significantly affected by COVID-19, necessitating major adjustments to project delivery while ensuring that COVID-19 education, safety, and support were a priority for all. This would not have been possible without the dedication and innovation of our in-country partners in working to ensure the development of safe and secure processes.

As always, it is an honour to work with our in-country partners, Integrated Development Trust in India, and Live & Learn Cambodia. We continually learn and grow through these collaborations. 2019-20 marks the final year of our partnership with Live & Learn Cambodia as they pursue important environmental priorities and Assisi Aid Projects continues to focus on gender equality and women's empowerment. It has been a privilege to work together and contribute to Cambodia's development over the past ten years.

Thanks to all members of the Committee of Management, and Sub-Committee members for their availability and for lending their expertise to ensuring that Assisi Aid Projects continues to be a valued and effective organisation. Our Committee of Management and sub-committees have benefitted from the appointment of several new members during 2019-20: Elizabeth Morris, Philippa Brear, Thomas Gribble, Tanya Caulfield, Philippa Nicholson, and Jayne Pilkinton. Particular thanks to Tony Britt who acted as President for much of the year.



COVID-19 relief efforts involved emergency food distribution. Image credit: IDT 2020

In June 2020, Chloe Reynolds commenced maternity leave and is keen to return in April 2021. After a handover period, Prue Ingram stepped in to manage Assisi Aid Projects in her absence. Thanks must go to Caroline Gatenby, our Program Manager, who has brought significant international development experience to the organisation since June 2019, and to our interns, all of whom have needed to work remotely since April.

To achieve our vision and support the work of our in-country partners, especially those greatly affected by the pandemic, Assisi Aid Projects values your ongoing support more than ever. We acknowledge the ongoing contributions of the Department of Foreign Affairs and Trade, Navitas Education Trust and the Berfred Foundation for ongoing and significant financial support to our development work.

Judith Ascroft
Assisi Aid Projects
President

Chloe Reynolds
Assisi Aid Projects
Chief Executive Officer

Prue Ingram
Assisi Aid Projects
Chief Executive Officer

Delivering on our 2017-20 Strategic Plan

The Assisi Aid Projects' Strategy 2017-20 aims to strengthen the capacity of women to establish, operate and manage their own development initiatives. The Strategy targets the root causes of gender inequality – embedded in the systems and structures of power and politics – through a focus on fostering equal gender relations and by working with women, girls, men, and boys. In recognition that cultural change can take generations to achieve, a key strategy for attaining sustainable change is to break down gender bias and discrimination by working with girls and boys. This strategy can only be achieved by Assisi Aid Projects working alongside in-country partners who share Assisi Aid Projects' vision.

Assisi Aid Projects has continued to develop as an organisation through the continuous improvement of our policies and operational systems. After review, it was considered that the 2017-20 Strategic Plan remained relevant, so the Committee of Management agreed to extend the timeframe to 2020-22. From 2022, Assisi Aid Projects' strategic approach will be to plan five years ahead, reviewing progress on an annual basis.

Goal 1: Increase women's social, economic and political empowerment

The focus of our work is on women's social and political empowerment, where we can have the greatest impact. The India Women's project has made advances in collectivising and strengthening the Single Women's Groups at state level to build an inclusive and organised force for change in advocating for the rights and issues of importance to members. Financial literacy, small business skills and loans contribute to increasing women's economic empowerment.

The members of the Gender Task Force in Cambodia have been gaining skills and confidence in participating in civic engagement, and are being heard in community decision making meetings. Members are now advocating for issues of importance to them in the Commune Council and to local government.

Goal 2: Advance transformational change in institutional and social norms impacting gender equality

The India Youth Project's Children's Parliaments are changing attitudes by promoting gender equality amongst girls and boys who share ministerial roles

and learn to respect each other equally. Children's Clubs and classes continually reinforce and model positive gender norms, and the importance of girl's participation and education.

Widows and single women in India continue to challenge the social norms that contribute to their exclusion from community events, decision making, and economic participation. Widows are now more accepted at weddings where they were previously excluded as they are considered bad luck, and their competence in generating income to support themselves is contributing to social change by generating respect of single women in the communities.

Goal 3: Ensure organisational effectiveness, sustainability and accountability

There have been significant achievements in ensuring Assisi Aid Projects maintains a rigorous set of policies and procedures to ensure organisational effectiveness, sustainability, and accountability. These policies and others are available to view: www.assisi.org.au. Several existing policies have been reviewed and strengthened, and new ones created, including:

- Complaints procedure
- Preventing Sexual Exploitation, Abuse, and Harassment Policy
- Privacy Policy
- Transparency and Accountability Statement
- Whistle Blower Policy

Goal 4: Enhance organisational and sector learning

Assisi Aid Projects is committed to supporting the capacity development of our in-country partners, and helping them to build their institutional strength and sustainability. In-country partners received training which included: skills required to deliver activities in COVID Safe ways, safe humanitarian distributions, build program management and reporting skills, child protection and disability inclusion knowledge.

As part of our commitment to continuous learning, Assisi Aid Projects' staff attended webinars hosted by the Department of Foreign Affairs and Trade and Australia Council for International Development on COVID-19 response, child protection, disability inclusion, Preventing Sexual Exploitation, Abuse and Harassment, and the Department of Foreign Affairs and Trade reporting requirements.

Our partners

Assisi Aid Projects' in-country partners bring their expertise, skills, commitment, and a keen understanding of the local environment in which our projects are delivered. Assisi Aid Projects has been proud to partner with Integrated Development Trust, India, and Live & Learn Cambodia during 2019-20.

Integrated Development Trust, Tamil Nadu, India

Integrated Development Trust is a not-for-profit organisation registered under the Indian Trust Act that aims to improve social, environmental, health and economic opportunities for impoverished communities living in Tamil Nadu, through locally led, culturally sensitive, and sustainable solutions.



The International Development Trust Team. Image credit: IDT 2019

Live & Learn Cambodia, Kampong Chhang province, Cambodia



The Live & Learn Cambodia Team. Image credit: LLC 2019

Live & Learn is an international, non-governmental organisation that works on environmental and human rights initiatives throughout Southeast Asia and the Pacific. Live & Learn Cambodia is experienced in environmental governance, sustainable biodiversity, and addressing climate change.

When Every Woman Thrives – India Women

Key Achievements

1400 women participated in group meetings with increased participation in village meetings

26 Village Development Committees meeting with **345 members**

1315 women regularly saving money through savings groups, including via people's banks.

1083 women regularly phoned to discuss COVID prevention

Program budget: AUD 70,572



Women in the Every Woman Thrives Projects created face masks for their communities during the COVID-19 pandemic in India. Photo credit: IDT 2020

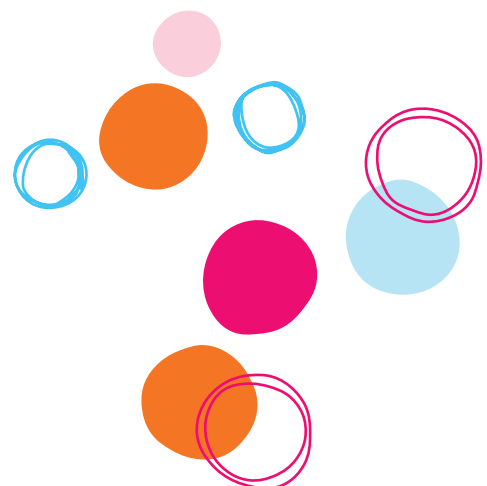
Maintaining secure livelihoods during COVID-19 is a challenge. The India Women's Project provides literacy, finance and vocational skills training to widowed and single women. The project now includes understanding and applying COVID Safe preventative methods. Women are trained and supported to sew cloth face masks.

traditional or accepted ways of living and thinking that cause women and girls to be treated as less than men and boys in most aspects of life.

This is an integrated income, health (including COVID safe), empowerment and life skills project, implemented through 106 Women's Self-Help Groups and 40 Village Development Committees. The project provides practical skill development for income generation, access to loans to support small enterprises, and education on gender and tribal rights. It raises awareness of the availability of government support schemes including pensions, COVID-19 payments, and subsidies.

Widowed, divorced, and unmarried women in rural Indian villages and tribal hamlets face discrimination, isolation and poverty. Widows face additional social stigma and discrimination, impacting on their dignity, self-esteem, ability to participate in civic life, generate an income, and health outcomes.

The project aims to improve economic, social, and civic participation of 1775 single women and their families in rural villages in four districts of Tamil Nadu. The project also works across the broader community to confront and attempt to change the



When Every Woman Thrives – India Youth



Children displaying their work during project activities in India. Photo credit: IDT 2020

Key Achievements

777 children attended tuition classes and Children's Parliaments

517 members of Parents' Groups

30 Child Protection Committees meeting monthly

1000 people received COVID prevention material

Program budget: AUD 99,250

“

I am glad to see that both my children are doing well in their studies and are growing up with good behaviour due to the study centre training. Since COVID there is no school, my children engage in activities at home. They talk to me about child rights, gender and life skills, which is new learnings for me. I am a member of the Parent Committee. Receiving training and phone calls all help us in caring for our children. Rice support was a great help when we did not have enough food to give to our family, especially children.

(Mrs. Radha, Parent's Group member)

”

Children in the rural and tribal areas of Tamil Nadu have few opportunities for quality education, personal development, and future employment pathways. Many are from the Irular tribe, isolated from mainstream Indian society and face caste-based discrimination. Whilst most of the children in this district attend government school, it is widely recognized that they require additional education and extracurricular support to pass the government school tests enabling them to move to the next grade.

The project runs in 15 rural villages and 15 tribal hamlets, in each location there is: evening study classes, children's club, Children's Parliament, and Parents' Group. Activities have been adjusted to COVID Safe delivery, and to provide additional support while access to schools is reduced.

The project adopts a holistic approach through the delivery of a range of activities which improve children's performance at school in Tamil, English, and maths, while building well-being, life skills, and confidence, and understanding of gender equality. Parents and broader communities are also engaged to understand and value the importance their child's education, awareness of child rights, child protection, and gender equality. Parents and community members have demonstrated an increased commitment to education and children's rights, particularly for girls.

Many thanks to the Navitas Education Trust for their ongoing support of this project.

When Every Woman Thrives – Cambodia

Key Achievements

22 women received training on leadership, communication, advocacy, gender equity, COVID prevention

7 female members of Gender Task Force group participated at commune level in meetings where decision-making took place

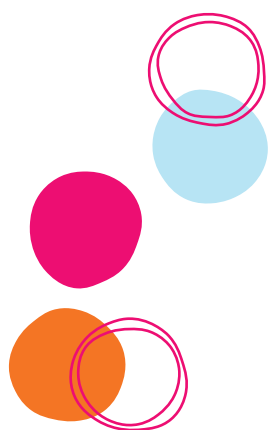
1147 women and 987 men received COVID prevention materials

Program budget: AUD 103,705



COVID prevention activities in Cambodia. Photo credit: LLC 2020

To combat misinformation, front-line volunteers were trained in providing accurate COVID prevention information, hand washing techniques, and COVID safe delivery protocols. Mrs. Tom Sreyleak and other members of Chak Commune received soaps and COVID prevention posters from the Gender Task Force and was happy that the project has informed her and her community in how to prevent the spread of COVID-19.



Women and youth in the Chak Commune, Cambodia have limited opportunities to create social change and promote their interests and priorities. With low levels of confidence and limited support, participating in Commune Council meetings and working to integrate gender issues into commune plans is difficult.

Women's civic participation is increased by addressing long standing social and cultural structures that create barriers to gender equality and hinder women's engagement. The project increased the participation of women

and young people in taking active leadership roles and improving livelihood resilience. The Gender Task Force is a youth led community group working to increase gender equality and leadership opportunities for women and young people. The Gender Task Force has 15 members, working across five villages in Kampong Chhnang Province.

While Assisi Aid Projects and Live & Learn Cambodia have enjoyed a good working relationship, we believe that our partnership is no longer the best way to work towards our organizational goals. Live & Learn Cambodia is focussing on their core activities of environmental and livelihood development, rather than gender equality. Assisi Aid Projects thanks Live & Learn Cambodia for a productive partnership and wishes them the very best in their future endeavours.

Our COVID-19 response

Assisi Aid Projects has been working with our in-country partners Integrated Development Trust and Live & Learn Cambodia, to support communities that we work in to respond to COVID-19. As the situation evolves, so too does our response. Work practices have been adjusted to implement urgent preventative measures and to keep all staff and communities safe by reducing face to face contact and travel. The approach of the projects has been adapted to focus on remote support and prevention of COVID-19 to comply with movement restrictions and to prevent the spread of COVID-19.

Distribution of humanitarian relief packages

COVID-19 has had a significant impact on people's economic livelihood in Tamil Nadu, India. Financial pressures are compounded by lock down rules and food shortages. With the help of generous donations, Assisi Aid Projects supported Integrated Development Trust in the distribution of rice, cloth face masks, soap, and lentils to the participants in the women and children projects. The relief packages provided more than 17,000 kg of rice to 2463 families across five districts. Staff at Integrated Development Trust ensured safety measures were adhered to during the distribution with measures in place to reduce contact amongst the community and follow physical distancing guidelines.

When Every Woman Thrives – India Youth

As face to face classes for large groups of children are not appropriate given the COVID threat, the network of community facilitators and tutors provide remote support via telephone where possible to children and their families. To engage children on the importance of COVID-19 prevention, whilst supporting their ongoing education and skills development, innovative new approaches have been needed including home-based educational activities, and COVID safe out-door classes. These approaches encourage children to participate in home-based competitions, such as drawing or writing essays on COVID-19 awareness-

related topics, using materials which are delivered to their homes.

When Every Woman Thrives – Single Women

The women in the project continue to be supported through the provision of individual phone counselling for those facing increased personal psychological problems or challenges at home during this time of emergency. The importance of COVID-19 prevention and awareness is communicated through guidance via telephone to individual women by Community Facilitators. The staff contact members of groups on a daily or weekly basis as required to spread accurate information and provide guidance following updates to government instructions.

When Every Woman Thrives – Cambodia

To prevent the spread of COVID-19, front line volunteers have been trained in COVID Safe prevention measures and have distributed accurate information to the communities. The Gender Task Force, in cooperation with the Commune Council and Health Centre distributed educational posters and leaflets aimed at children and adults to increase understanding of COVID-19 and promote self-prevention including proper hygiene practices and hand washing.



Women engaged in our COVID-19 pandemic response in India.
Photo credit: IDT 2020

Evaluating and monitoring outcomes

When working with in-country partners, Assisi Aid Projects together with our partners, has developed a range of processes to monitor and evaluate the effectiveness of the projects and apply learnings for continuous improvement. Each year, an agreed plan is developed for each project based on the outcomes of the previous year, and a budget agreed. Our in-country partners provide quarterly written and financial reports against agreed targets. These reports are reviewed and discussed with our in-country partners, and changes to the projects can then be incorporated into the plans after participant consultation.

Our in-country partners also regularly monitor progress by requiring staff to undertake weekly monitoring and

data collection activities and through monthly meetings and phone calls with project staff to discuss progress, including challenges, changing needs, participant feedback, potential risks, and improvements.

In addition to regular communication via phone and email, Assisi Aid Projects aims to visit each project annually where it is safe to do so, and requires the projects to be externally evaluated each year. In-country partners are also required to develop and comply with a range of policies and to formally monitor risk. Assisi Aid Projects work alongside our in-country partners to build their capacity where required.

Our people and supporters

Our supporters

Assisi Aid Projects thanks all our valued supporters, including:

Australian Government Department of Foreign Affairs and Trade

Berfred Foundation

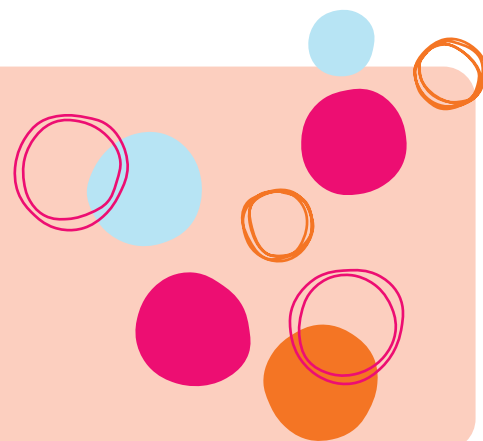
Live & Learn Environmental Education

Logan and Hall Accountants and Advisors, Swan Hill

Monash University Work Integrated Learning (internship) Program

Navitas Education Trust

Private supporters



Our team

Assisi Aid Projects is governed by a volunteer Committee of Management who ensure good governance, financial integrity, and that Assisi Aid Projects is delivering against its strategic priorities. The work of Assisi Aid Projects is guided and supported by three sub-committees: Strategy and Projects; Finance and Risk; and Fundraising and Communications.

Assisi Aid Projects Committee of Management (CoM) and Sub-Committees

Judith Ascroft

CoM President, member of Strategy & Projects, Finance & Risk, and Fundraising & Communications Sub-committees

Tony Britt

CoM Vice President, member of Finance & Risk Sub-committee

Dione Brooks

CoM Secretary, member of Finance & Risk Sub-committee

Andrew Gilchrist

CoM Treasurer, member of Finance & Risk Sub-committee

Tom Dumaresq

CoM member

Nimarta Khuman

CoM member, member of Fundraising & Communications Sub-committee

Philippa Brear

CoM member, member of Fundraising & Communications Sub-committee

Thomas Gribble

CoM member, member of Finance & Risk Sub-committee

Elizabeth Morris

CoM member, member of Strategy & Projects Sub-committee

Tanya Caulfield

CoM member (resigned June 2020), member of Strategy & Projects Sub-committee

Jayshree Mangubhai

Member of Strategy & Projects Sub-committee

Philippa Nicholson

Member of Strategy & Projects Sub-committee

Jayne Pilkinton

Member of Strategy & Projects Sub-committee

Beth Sargent

Member of Strategy & Projects Sub-committee (resigned August 2020)

Laura A' Bell

Member of Fundraising & Communications Sub-committee (resigned March 2020)

Assisi Aid Projects Staff

Chloe Reynolds

Chief Executive Officer (maternity leave from June 2020)

Prue Ingram

Chief Executive Officer (from June 2020)

Caroline Nitya Gatenby

Program Manager

Volunteers and internships

Rebecca Hough

Hoeun Im

Maddison Jones

Isabella Kenne

Lucy Nisbet

Valerie Ong

Clara Ouriachi



Independent Auditor's Report To the Members of Assisi Aid Projects Inc.

Opinion

We have audited the special purpose financial report (the financial report) of Assisi Aid Projects Inc. (the Association), which comprises the balance sheet as at 30 June 2020, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the management committee.

In our opinion, the accompanying financial report of the Association is in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members.

The Committee's responsibility also includes such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Committee members are responsible for overseeing the Association's financial reporting process.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Melbourne, an affiliate of Findex (Aust) Pty Ltd.

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Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

We communicate with the management committee regarding, among other matters, the planned scope and timing of the audit

Crowe Melbourne

and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

CROWE MELBOURNE

Cassandra Gravenall

CASSANDRA GRAVENALL

Partner

6 November 2020

Geelong, Victoria

Auditor Independence Declaration under 60-40 of the Australian Charities and Not-for-Profits Commission Act 2012 to the Members of Assisi Aid Projects Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been:

- 1) No contraventions of the auditor independence requirements of the APES110 Code of Ethics for Professional Accountants; and
- 2) No contraventions of any applicable code of professional conduct in relation to the audit.

Crane Melbourne

CROWE MELBOURNE

Gravenall

CASSANDRA GRAVENALL
Partner

Geelong Victoria

5 November 2020

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Financial Statement

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2020

ABN: 56 511 265 170

	2020	2019
	\$	\$
REVENUE		
Donations and Gifts		
Monetary	202,136	125,780
Grants		
Dept of Foreign Affairs and Trade - ANCP	150,000	150,000
Dept of Foreign Affairs and Trade - Accreditation	-	-
Other Australian	57,484	31,379
Other Overseas	-	-
Investment Income	1,000	1,677
Other Income	800	3,928
TOTAL REVENUE	411,420	312,764
EXPENDITURE		
International Aid and Development Programs Expenditure		
International Programs		
Funds to International Programs	172,311	131,378
Program Support Costs	105,766	46,798
	278,077	178,176
Community Education	23,816	12,282
Fundraising Costs		
Public	18,855	6,303
Government, Multilateral And Private	11,311	3,915
Accountability & Administration	44,417	58,858
Non-Monetary Expenditure	-	-
Total International Aid And Development Programs Expenditure	376,476	259,535
International Political Or Religious Adherence	-	-
Promotions Programs Expenditure		
Commercial Activities Expenditure	-	-
Domestic Programs Expenditure	-	-
Other Expenditure	-	-
TOTAL EXPENDITURE	376,476	259,535
SURPLUS / (DEFICIT) OF REVENUE OVER EXPENDITURE	34,944	53,228
Other Comprehensive Income	-	-
Total Comprehensive Income (Shortfall)	34,944	53,228
Funds Available For Future Use At Beginning Of Financial Year	102,591	49,363
Amounts Transferred To (From) Reserves	-	-
FUNDS AVAILABLE FOR FUTURE USE AT END OF THE FINANCIAL YEAR	137,535	102,591

Financial Statement

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Earnings	Reserves	Other	Total
	\$	\$	\$	\$
Balance at 1st July 2018	49,363	-	-	49,363
Adjustments or changes in equity	-	-	-	-
Items of other comprehensive income	-	-	-	-
Excess of revenue over expenses	53,228	-	-	53,228
Amounts transferred (to) from reserves	-	-	-	-
Balance as at 30 June 2019	102,591	-	-	102,591
Adjustments or changes in equity	-	-	-	-
Items of other comprehensive income	-	-	-	-
Excess of revenue over expenses	34,944	-	-	34,944
Amounts transferred (to) from reserves	-	-	-	-
Balance as at 30 June 2020	137,535	-	-	137,535

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
ASSETS		
Current assets		
Cash & cash equivalents	132,055	84,875
Trade & other receivables	20,429	27,976
Other financial assets	-	-
Total current assets	152,484	112,851
Non current assets		
Property, plant & equipment	1,004	1,840
Total non-current assets	1,004	1,840
TOTAL ASSETS	153,488	114,691
LIABILITIES		
Current liabilities		
Trade & other payables	10,414	8,612
Current tax liabilities	1,603	1,291
Other financial liabilities	-	-
Provisions	3,936	2,197
Total current liabilities	15,953	12,100
Non current liabilities		
Total non current liabilities	-	-
TOTAL LIABILITIES	15,953	12,100
NET ASSETS	137,535	102,591
EQUITY		
Reserves	-	-
Retained earnings	137,535	102,591
TOTAL EQUITY	137,535	102,591

Note 1 This financial report has been derived from the Financial Report of Assisi Aid Projects Inc. for the year ended 30th June 2020. The full report is available by contacting the office of Assisi Aid Projects Inc. or at www.assisi.org.au

Note 2 The Summary Financial Reports have been prepared in accordance with the requirements set out in the Australian Council for International Development (ACFID) Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Implementation Guidance available at www.acfid.asn.au

Notes to the Financial Statements

FOR THE YEAR ENDED 30TH JUNE 2020

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Reform Act 2012 (Victoria)*, and the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

These financial statements have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code, please refer to the ACFID website www.acfid.asn.au.

These financial statements are compliant with the following Accounting Standards:

- AASB 101, *Presentation of Financial Statements*
- AASB 107, *Statement of Cash Flows*
- AASB 108, *Accounting Policies, Changes in Accounting Estimates and Errors*
- AASB 1048, *Interpretation of Standards*
- AASB 1054, *Australian Additional Disclosures*

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Impact of adoption

AASB 15, AASB 16 and AASB 1058 were adopted using the modified retrospective approach and as such comparatives have not been restated. There was no impact on opening retained profits as at 1 July 2019.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

- (a) **Plant & Equipment**
Plant and Equipment is valued at historical cost and depreciated on a straight line basis in accordance with its useful life commencing from the time the asset is held ready for use. New computer assets have a useful life of 4 years and other office assets have a useful life of 2 years.
- (b) **Income tax**
The association is endorsed by the Australian Taxation Office as a charity. It is therefore exempt from income tax. The association is also endorsed as a Public Benevolent Institution.
- (c) **Reporting Format**
These Australian Council for International Development (ACFID)-Code-compliant financial statements comply with the presentation and disclosure requirements of the ACFID Code of Conduct.
- (d) **Impairment of assets**
At the end of each reporting date, the committee reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income statement.

- (e) **Cash and Cash Equivalents**
Cash and cash equivalents includes cash on hand, deposits at call held with banks, and other short-term highly liquid investments with original maturities of three months or less.
- (f) **Revenue and Other Income**
Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant Revenue
Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for under AASB 15 as revenue from contracts with customers, with revenue recognised as these performance obligations are met.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable is recognised when received.

Donations and bequests
Donations and bequests are recognised at the time they are received.

All revenue is stated net of the amount of goods and services tax (GST).
- (g) **Goods and Services Tax (GST)**
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.
- (h) **Accounts Receivable and Other Debtors**
Accounts receivable and other debtors include amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.
- (i) **Accounts Payable and Other Payables**
Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as current liability with the amounts normally paid within 30 days of recognition of the liability.
- (j) **Economic Dependence**
Assisi Aid Projects Inc. is dependent on the continued financial support of donation receipts and government grant income for the majority of its revenue used to operate the business. At the date of this report, the Committee of Management has no reason to believe that this support will no be forthcoming in future.

2. Administrative donations

Assisi records some non-monetary (in-kind) donations in its financial accounts. These donations mainly take the form of supporters paying administrative expenses on Assisi's behalf. Invoices and documentary evidence support all these entries. Only the actual receipted value of the donation is entered in the financial accounts.

3. Voluntary donations of time and skill

Assisi has elected not to recognise volunteer services as either revenue or other form of contribution received in the income statement. As such, any related consumption or capitalisation of such resources received is also not recognised.

Assisi records the time that volunteers donate and it is noted in the financial statements for two reasons:

- * To officially recognise and appreciate the voluntary contributions made by many supporters in helping Assisi
- * Certain categories of volunteered time may be counted as Recognised Development Expenditure (RDE). When included in Assisi's externally audited financial accounts, this volunteer time may count for DFAT funding purposes in future years.

Australian Administration

Assisi supporters gifted labour to assist with the general running of our Australian operations. From 1 July 2019 to 30 June 2020, Assisi supporters logged 1,953 hours of voluntary labour with a value of \$70,669.

4. Administrative costs

Supporters continue to provide additional human resources during the year on a voluntary basis.

5. Community Sector Bank

Community Sector Banking ABN 88 098 858 765 is a joint venture between Bendigo Bank Limited ABN 11 068 049 178 and Community 21 Ltd ABN 79 097 612 416

6. Events After Reporting Date

Post-year end Assisi Projects has entered into several agreements with external parties for the provision of project funding. The following list outlines the committed project costs for the 2020/21 financial year per the Project Agreements that have been signed:

- a) Enhanced livelihood opportunities for single women families in Tamil Nadu. INR 2,199,050 signed 5 August 2020 with Integrated Development Trust, India.
- b) Improving the educational outcomes of rural and tribal children through an integrated approach of learning, skills development and family health. INR 2,999,940 signed 5 August 2020 with Integrated Development Trust, India

Subsequent to balance date, the Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world including Australia and the community where the entity operates. This is considered a non-adjusting subsequent event as at 30 June 2020, however, this pandemic will likely have a financial impact for the Association in the 2020 financial year and potentially financial years beyond this date.

The scale, timing and duration of the potential impacts on the Association is unknown.

7. Cash Flow Information

a. Reconciliation of Cash

Cash at bank

b. Reconciliation of Net Cash Provided by Operating Activities to Loss from Ordinary Activities

Profit (Loss) from Ordinary activities

Depreciation

Loss on sale of fixed assets

Changes in assets and liabilities

(Increase)/Decrease in other assets

(Increase)/Decrease in trade & other receivables

Increase/(Decrease) in trade & other payables

Increase/(Decrease) in tax payable

Increase/(Decrease) in provisions

Net cash from operating activities

c. There are no credit stand-by or finance facilities in place.

d. There were no non-cash financing or investing activities during the period.

8. Contingent Assets & Contingent Liabilities

Assisi had no contingent liabilities or contingent assets as 30 June 2020.

9. Auditors Remuneration

Audit Fees

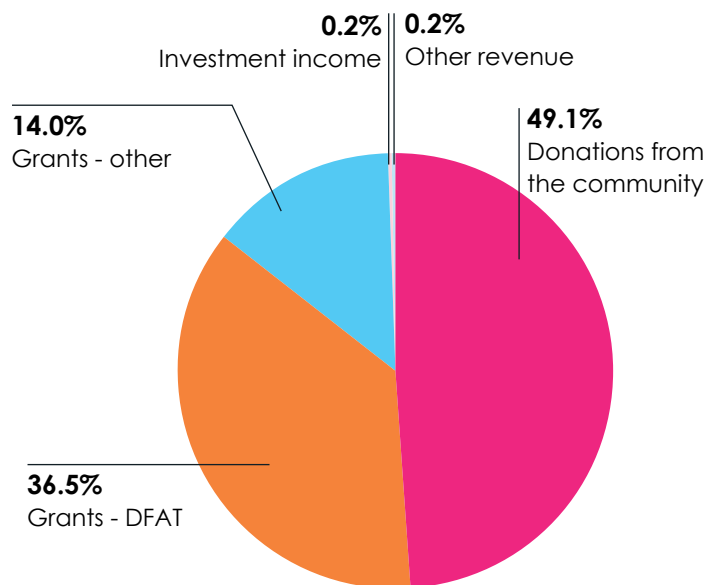
2020	2019
\$	\$
132,055	84,875
132,055	84,875
34,944	53,228
836	860
-	-
-	-
7,547	(24,476)
1,802	3,405
312	-
1,739	327
47,180	33,344
NIL	NIL
4,620	4,000

Financial summary

Assisi Aid Projects had a surplus of \$34,944 for the year ended 30 June 2020. This was a result of savings in staff and operational costs due to government subsidies, slightly reduced overseas programs costs due to COVID-19 restrictions and better than expected fundraising.

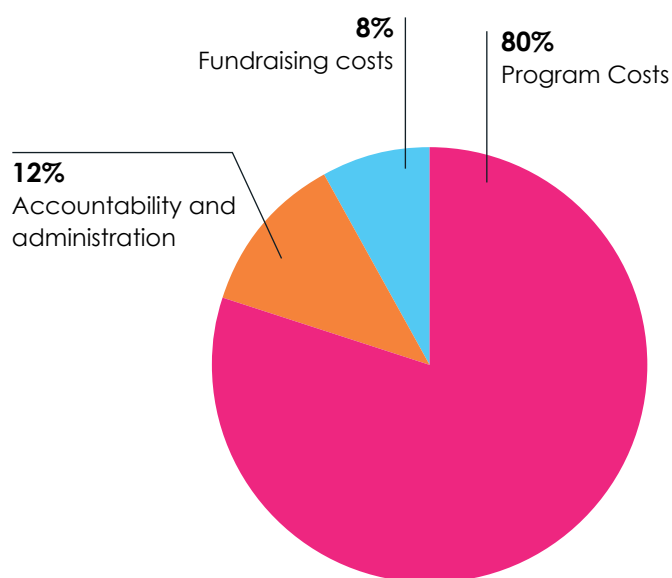
Where funds came from

Donations from the community	49.1%
Grants - DFAT	36.5%
Grants - other	14.0%
Investment income	0.2%
Other revenue	0.2%
Bequests	0%



Where the funds went

Program costs	80%
Accountability and administration	12%
Fundraising costs	8%



Total expenses for the financial year totalled \$376,476 with \$172,311 being applied to International Programs in India and Cambodia. Assisi Aid Project continues to ensure excellent value for money with accountability and administration expenses representing only 12% of total expenditure.

Program cost

Expenditure on our development work which includes funds to international programs, program support, community education, program design and implementation, training, and monitoring and evaluation.

Fundraising

Costs associated with attracting more support for our work through donations and grants, and includes marketing and communication costs and processing of donations.

Accountability and administration

Administrative and other costs involved in running an organisation including finance, human resources, information technology and administration, insurance premiums, professional fees, office supplies and membership of peak bodies.

ASSISI AID PROJECTS INC.
ABN 56511265170

STATEMENT BY MEMBERS OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2020

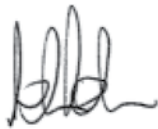
In the opinion of the Committee of Management,

The financial report gives a fair and true view of the Assisi Aid Project's financial position as at 30 June 2020, and of its performance for the financial year ended on that date.

The financial statement and notes satisfy the requirements of the **Australian Charities and Not-for-profits Commission Act 2012**, the Australian Accounting Standards and other mandatory professional reporting requirements.

There are reasonable grounds to believe that Assisi Aid Projects will be able to pay its debts as and when they become payable.

This statement is made in accordance with subsection 60.15(2) of the **Australian Charities and Not-for-profits Commission Regulation 2013** and is signed for and on behalf of the Committee by:



Andrew Gilchrist (Treasurer)

Dated this 5th of November 2020



PLEASE DONATE

THANK
YOU!

ALL DONATIONS OVER \$2 ARE TAX DEDUCTIBLE

Assisi Aid Projects offers a range of methods for making donations. You can donate by:

1. ONLINE: at www.assisi.org.au and donate using your credit card.
2. DIRECT DEPOSIT into the Assisi Aid Projects account:
Account Name: Assisi Aid Projects Inc
BSB Number: 633 000
Account Number: 124429424
3. CHEQUE: Please make out to Assisi Aid Projects Inc and mail to us along with this form.
4. DEBIT from a credit card (Visa and Mastercard only).

Card Number: _____
Card Expiry Date: _____
Name (on card): _____

YOUR DETAILS: Please fill in your details below and return so we can provide a receipt.

Name: _____
Address: _____
Phone/Mobile: _____
Email: _____

I would like to receive future communications via:

☐ post ☐ email

I would like to support Assisi Aid Projects with a:

- ☐ Once-off donation of \$ _____
- ☐ Regular donation of \$ _____ per month.
You can change the amount you donate at any time by contacting us.

Please add your name as the reference.
First time donors please contact us with your address details so that we can mail a tax receipt.

Bequests: leaving a legacy

Including a donation of any amount to Assisi Aid Projects in your will ensures the beneficiaries of our projects will continue to receive support to empower change in their lives. You are welcome to contact our Chief Executive Officer (ceo@assisi.org.au) should you wish to discuss options for leaving a donation in your will.

Assisi Aid Projects Inc.

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Melbourne VIC 3000
Australia

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E: assisi@assisi.org.au