



# ASSISI AID PROJECTS

Annual Report 2017|18







## Our Vision

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

## Our Work

### INDIA

**Program Budget:** AUD \$243,641

**Focus:** women's empowerment, rights awareness, skill development, access to finance, business development, health and hygiene, children's education and child protection.

### CAMBODIA

**Program Budget:** AUD \$162,660

**Focus:** Women's leadership, community development, local governance, access to finance, agricultural training, children's education and WASH.

## Our Partners

Our projects would not be possible without the expertise and skills of our in-country partners. Assisi Aid Projects would like to acknowledge and thank our partners in India and Cambodia for their work and commitment.

In India, Assisi continued its long-term partnership with Integrated Development Trust (IDT) in Kancheepuram district, and expanded to Trichy, Ariyalur and Perambalur districts. IDT is a not-for-profit organisation registered under the Indian Trust Act, and works to improve social, economic and environmental opportunities for disadvantaged communities. Sr Stella, the founding partner of our work in India, continues to be actively involved in guiding the work of IDT.

In Cambodia, Assisi has partnered with Live & Learn Cambodia (LLC) since 2010. Live & Learn is an international, non-governmental organisation that works on environmental and human rights initiatives. In Cambodia, LLC is experienced in building the capacity of women, children and community-based organisations for improved livelihoods and community development.

## Our Impact

### INDIA

**AUD \$31,421 saved** by women in 99 self-help groups.

**811 women participated** in employment and entrepreneurship seminars.

**328 widows successfully** obtained their pensions.

**728 children attended** regular tuition classes.

**299 parents educated** on child rights, child protection and gender equality.

**27 Child Protection Committees** established.

### CAMBODIA

**546 women empowered** to bring important community issues to the commune council.

**76% of committee members** are women.

**15 savings groups** increased their capital by 23% to a total of US\$88,361.

**217 children educated** through tuition classes.

**Farmers increased their income** by 25- 50%.



# President's Report

## A year of important milestones for Assisi.

Each year on the 23 June the poverty and injustices faced by millions of widows and their dependents are recognised through a United Nations ratified day of action. This year, through your financial support and that of our donors, 350 widows held rallies to highlight the many challenges that they and their children face in the communities in which they live.

This activity is just one of the many highlights in this financial year and brings to life Assisi's vision for a world in which all people have equal opportunity to determine and achieve their economic and social potential.

Since Sister Stella began Assisi Farm and Training Centre in 1975, much has been achieved and thousands of rural communities have benefitted from livelihood training and the opportunities which come from improved incomes. Elsewhere in this Annual Report you can read about the achievements of the last year as we move ahead with implementing our new strategy. While a dairy herd is no longer central to our work, Sister Stella's vision and the Assisi approach continue to inspire others as we work together to strengthen women's skills, knowledge and confidence; support women's collectives; and address systemic barriers to gender equality in India and Cambodia. As we mark the 33rd anniversary of the founding of Assisi Aid Projects this year we

reflect on the generosity of so many supporters who have enabled this work to continue.

Also this year, Sister Deepthi left Vadanallore in northern Tamil Nadu where Sister Stella continues to be based. We thank her for her guidance and extraordinary commitment to our partnership. Sister Deepthi continues to be a Trustee of Integrated Development Trust (IDT) and to be engaged in our work in India. In August 2018, Sister Puisha returned to provide support to Sister Stella and IDT. Sister Puisha is well known to many Australians, having visited on several occasions. She also played a prominent role in Assisi's response to the devastating 2004 Asian tsunami which impacted on the coastal villages in which much of Assisi's project work was based at the time.

In Cambodia we are at the start of an exciting phase of building on our previous achievements through a new pilot program in Kampong Chhnang Province which supports women and young people to actively work with their local Councils to identify problems and determine responses to issues affecting the community. We continue to value the role of our implementing partner Live & Learn Cambodia and through this new program we are strengthening our focus on gender equality.

Assisi has continued to develop organisationally. Our mid-year newsletter reported on the rigorous independent review process that Assisi underwent to renew our

accreditation with the Department of Foreign Affairs and Trade (DFAT). I am delighted to announce that DFAT formally advised us of the renewal of our accreditation status for a further five years. The independent assessment team noted that Assisi has '... a strong track record in planning, design, implementation and monitoring of projects' and has in place the necessary systems, policies and partners to enable us to meet our objectives. Assisi also continues to be a member of the Australian Council for International Development (ACFID), and is a signatory to, and operates in accordance with, the ACFID Code of Conduct.

We know that much more needs to be done and we also know that we could not have done as much as we have without the support of you, our committed supporters, donors, partners, staff, directors, members and volunteers. A sincere thank you for your ongoing support over the past year. Your help will continue to be vital in allowing Assisi to achieve its vision.

**Judith Ascroft**  
**President**



## DELIVERING GOALS 1 AND 2

# Increasing women's empowerment and advancing transformational change for gender equality

A strong focus on women's empowerment and gender equality yielded significant outcomes in the two projects in India and one project in Cambodia that Assisi continues to support. The undertaking of community-level gender analysis helped Assisi partners to better understand where and how to intensify our work to bring about long-lasting change in the lives of women

and girls. This included the need for targeted strategies to engage men to address gender equality. Assisi also strengthened the capacities of its partners through targeted gender training to understand, develop and implement gender strategies, as well as to ensure child rights and child protection.





## WHAT WE'VE ACHIEVED THIS YEAR



## INDIA

### Supporting single women-headed families

In India, stigma and discrimination against single women, whether widows, divorcees or unmarried, inhibits their participation in community life and their ability to earn a basic income. Assisi's project places focus on ensuring these women and their families can become financially self-reliant, enjoy their rights and live more dignified lives.

Over the course of 2017/18, **1,413 women across 43 villages** in Tamil Nadu formed **99 self-help groups** and collectively **saved a total of AUD \$31,421**. The groups provided a supportive space where women could access information and education opportunities to gain new skills. Weekly literacy classes benefitted 45 women while health education sessions benefitted 37 women.

Activities undertaken by women to support their ability to earn a decent livelihood included: marketing training sessions for 66 women involved in income-generating activities; a six-month tailoring course for 21 women; employment and entrepreneurship seminars for 811 women. **Three "People's Banks"** were established which supported the women's group members with low interest loans. For 27 women, including eight

**Megala** is a widow from Kanchipuram district. Through meetings and training sessions she learned about widows' rights, including to property. Consequently, with the help of the IDT Community Facilitator and supported by other members of the Self Help Group, she successfully filed a case to obtain rights to her late husband's land. Now, despite her lack of education, she has the confidence and knowledge to guide other widows through this process. She has also started a small business selling soap, which provides her with sufficient income for herself and her two children. People in her village recognise her effort and give her respect for what she has achieved.

women with disabilities, loans were used to start small businesses. The loan repayment rate was 90%.

The project also supported **women to secure their rights, including rights to key government support services**. 328 widows succeeded in obtaining their pensions, 125 women built toilets with government subsidies, and one widow obtained property rights from her late husband. A further 140 women gave petitions to government officers for widows' pensions, death certificates and family cards. **198 women** were trained to educate and inform other women about their rights. 37 women received motivational training to participate in local politics. Through this combination of activities, **60% of single women participating in the project reported reduced stress and improved confidence**.

The project also supported community participation to

ensure equitable and inclusive development. **30 Village Development Committees (VDCs)** were supported to hold monthly meetings to discuss village issues.

A state-level **Federation of Single Women named 'VELICHAM'** was formed. Eleven women were elected as executive members, with all other women members contributing a monthly subscription. The Federation is now formally registered and will operate independently to coordinate all activities for single women under the project. The project will further strengthen the capacity of Federation members in managing funds, income generating programs, and engaging in networking and advocacy on behalf of its members.

Already, 69 widows in the project villages participated in a state level rally and conference to promote the need for the government to ensure the livelihood-related rights of widows.



# INDIA

## Education and skill development for disadvantaged children and communities

Rural and tribal communities in India are among the most disadvantaged. Poverty and poor access to quality education contribute to a lack of opportunities for development. Assisi recognises that supporting children to achieve an education and develop life skills must be complemented by support to parents to create an enabling environment for families to prosper. Working with partner IDT, Assisi continued to support children, many being first generation learners, across 30 villages through learning centres and children's clubs established with the support of parents and local authorities.

2017/18 saw **728 children, 377 of whom were girls**, regularly participating in tuition classes with average attendance at 70%. Classes covered formal subjects like Tamil, Maths and English as well as life skills, health and hygiene, child rights and environmental protection.

The tutors, drawn from women in the villages, received monthly training in child development and teaching methods from education experts and school teachers. Consequently, **60% of the children improved their proficiency in maths, reading and writing and school dropout rates decreased.**

**30 children's clubs** provided a safe space for the children to meet twice a month and participate in social and cultural events. Older children further developed their leadership and critical thinking skills through participation in Child Parliament groups, where they are responsible for representing children's concerns to the community. Significantly, children were supported to develop respectful relationships and practice gender equality, through girls and boys sharing parliamentary responsibilities.



**399 parents met monthly in 30 Parents' Groups** to discuss the importance of education especially for girls, child rights and child protection, gender equality, health and hygiene, and their child's participation in the tuition classes. Community facilitators conducted 3466 family visits throughout the year to further support parents, including providing information on additional services for the families of three children with disabilities.

Income generating activity for families also forms part of the strategy for long-term sustainability of the project. This year, the provision of hens and training on hen rearing to 50 Irular (tribal) women encouraged them to contribute to the tuition fees of their children with their increased income.

In each of the 30 villages, **Village Development Committees (VDCs)** are empowering communities to collectively improve their standard of living. The 319 VDC members (226 being women) have received training to tackle issues such as accessing government schemes and voter ID cards, and problems like alcoholism in the community.

Under the VDCs, 27 Child Protection Committees have been set up to discuss issues like prevention of child abuse, child trafficking, child labour, child marriage and awareness of the child line phone numbers. A positive sign is that already an early marriage has been reported to a Child Protection Committee, and stopped.

Local school teachers remarked that "the tuition centre children show improvement in exams and taking initiative". English teachers at the local schools further commented that "children from Assisi study centres have improved their English reading and understanding of basic grammar."







# CAMBODIA

## Sustainable livelihoods through community empowerment

This project, implemented in partnership with Live & Learn Cambodia, has worked to empower women and men in 10 rural villages across Trapeang Rong and Phat Sanday communes. Achievements of the project include increasing group savings and loan disbursements for small business development, increasing farmers' income and strengthening local governance.

In its final phase, the project has focused on women as leaders. This has included supporting women as leaders of savings groups and community-based organisations (CBOs), and as advocates representing community priorities to the Commune Council.

In its final year, the project focused on **capacity building and preparing 10 community-based organisations to be self-sufficient**. A review conducted in December provided evidence that the CBOs have strengthened their capacity in key areas, including women in leadership, governance and financial management.

This year, the 10 CBOs developed their own plan of activities, based on local priorities, and these plans were all endorsed by the Commune Council.

“ I will share all of my knowledge from the Village Savings groups with other members of the community and mobilize them to become members themselves. Through this I will strengthen my capacity, responsibility, leadership and collaboration with other members of savings groups”

**Chean Sovan, Cashier of her local village savings group.**

WHAT WE'VE  
ACHIEVED  
THIS YEAR

“ I changed my way of thinking and started taking action. I was brave enough to raise my voice in the commune meetings and demand for people's needs.”  
**Hun Chheng Kea, group president of Village Savings Group.**

Two CBOs were able to raise funds from other sources and 85% of their activity was carried out independently, with mentoring and oversight by the project. Notably, **546 women brought 43 issues**, including water quality and migration issues, to the Commune Council and **21 of those issues have been integrated into the Commune Development Plan (CDP)**.

15 saving groups continued this year with 357 members and capital saving increased by 23% to a total of US \$88,361. Loans have enabled members to start businesses and solve household emergencies.

Through agricultural training and technical support, **average income earned by farmers increased by between 25% and 50% to US\$30-\$100 per month.**

Tuition classes have been a vital contribution to children's education in remote areas. 217 children participated in classes and 96% passed the annual exam. Ensuring continuity, the district level Department of Education will support 4 teachers' salaries next year.

The long history of the project in both communes has facilitated development of effective partnerships and cooperation between CBOs and commune authorities, which is a significant contribution to lasting impact.

WHAT WE'VE  
ACHIEVED  
THIS YEAR

## DELIVERING GOALS 3 AND 4

# Ensuring organisational effectiveness, sustainability and accountability and enhancing learning

**Our organisational effectiveness has been rigorously and independently assessed this year as part of the Department of Foreign Affairs and Trade (DFAT) accreditation review.**

The review team explored Assisi's organisational structure, philosophies, policies and practices against an agreed set of criteria.

**Assisi was able to demonstrate capacity and performance against a range of indicators across five categories:** governance; programs; partnerships; accountability; and financial management. In recommending to DFAT that Assisi's base accreditation be extended for a further five years, the reviewers considered that Assisi satisfied all these criteria.

The review noted the ways in which **Assisi has continued to strengthen the sustainability of its programs.** "Assisi is committed to ensuring that the positive outcomes and change that occurs

*through its work is sustainable and benefits communities for years to come. By providing skills and knowledge development, Assisi projects support local communities to build their own capacity."*

An example of this is shown by the incorporation of lessons learned about sustainability from the Cambodia Sustainable Livelihoods project into future project design. Following evaluation in 2016, the project adopted a new sustainability strategy, placing **emphasis on capacity and skill improvement of community members** (CBOs) to initiate community-based development activities. The project learned to play a facilitating / coordinating role, providing technical and Monitoring and Evaluation support. For agriculture-related training, Live & Learn became the facilitator rather than the provider, with most training being delivered by the provincial/district department, to strengthen links between them and farmers for future support.

Assisi continues to implement the **findings and recommendations of independent project evaluations undertaken in 2016/17**, as guided by an action plan and six-monthly reviews with partners. Assisi also recognises the value in supporting our partners to meet key organisational priorities that they have identified. In India for example, with Assisi support, IDT continues to work on strengthening the membership and functioning of its Board and development of new policies, including a Safety and Security policy.

The accreditation review process generated valuable recommendations for further organisational strengthening, which are now being implemented. A key change is implementation of three-yearly (rather than annual) project cycles to strengthen project sustainability and impact.





## Learning from local gender analysis

The sustainability and effectiveness of our programs have been further enhanced this year through undertaking local gender analyses. These allow for Assisi, along with country partners, to deepen knowledge of the communities we are working with; strengthen our focus on gender equality, enhance project measurement and ensure all projects support the communities' own efforts to bring about transformational change.

In Tamil Nadu, India, gender analysis was undertaken at the end of 2017. The analysis highlighted the need to raise awareness of rights and entitlements of women, including by circulating information among tribal communities on government plans and provisions for their communities. It also highlighted the prevalence of the early marriage of girl children. Strategies to address these issues have since been built into Assisi's project through parents groups, children protection committees and Village Development Committees.

In Kampong Chhang province, Cambodia, the community and gender analysis identified the need to strengthen civil society. This has led to the development of a new pilot project that supports women and young people to actively work with their commune councils to identify problems and determine responses to issues affecting the community.



## Funding and NGO collaboration

Assisi trialled new ways of partnering with the private sector by leveraging financial and training support through India's Corporate Social Responsibility programs. **Assisi and its partners also worked collaboratively with other NGOs in India, Cambodia and Australia** through exposure visits, training and joint advocacy. In India, Assisi collaborated with Kalangarai NGO to learn about their widows' Federation model and participated together in state-level advocacy for widows' rights. Our partner, IDT, visited Rural Women's Development Society (RWDS) to learn from their expertise in gender, particularly models for working with men. Assisi also engaged with the Women's NGO network in Tamil Nadu to increase coordination and joint advocacy on women's rights.

Assisi continues to be an active member of ACFID. The gender analysis in Kampong Chhang Province in Cambodia was carried out in collaboration with other Australian NGOs, via the ACFID Cambodia Community of Practice (CoP) and findings then shared and discussed with the CoP. Assisi also participated in an ACFID Code of Conduct Review on 'Protection from Sexual Exploitation and Assault', part of our commitment to safeguarding project staff and beneficiaries.

Assisi continues to receive **vital funding support from the Australian community, DFAT and Navitas Education Trust**, enabling our work in India and Cambodia to continue. It has been a difficult year to broaden our funding base and this will be a renewed focus in the coming year.



**Assisi is governed by a volunteer Committee of Management (CoM) who ensure good governance, financial integrity and that Assisi is delivering against its strategic priorities.**

The work of Assisi is also guided and supported by three Sub-committees: Strategy and Projects, Finance and Risk, and Fundraising.

**As at 30 June 2018 the following people were members of the Committee of Management:**

**Judith Ascroft**

CoM President,  
member of all Sub-committees

**Andrew Gilchrist**

CoM Treasurer,  
member of Finance  
and Risk Sub-committee

**Tony Britt**

CoM member,  
member of Finance  
and Risk Sub-committee

**Dione Brooks**

CoM Secretary,  
member of Finance  
and Risk Sub-committee

**Nimarta Khuman**

CoM member,  
member of Strategy  
and Projects Sub-committee

**Tom Dumaresq**

CoM member

**Jayshree Mangubhai**

Member of Strategy  
and Projects Sub-committee

**Amanda Scothern**

Member of Strategy  
and Projects Sub-committee

**Beth Sergeant**

Member of Strategy  
and Projects Sub-committee

**Tim Chapman**

and **Philippa Sholl**  
also served as members of the  
CoM during 2017-18. We thank  
them for their contribution.

## Our Supporters

Assisi would like to extend a big thank you to our generous supporters, donors and volunteers that make our work possible. We would particularly like to acknowledge the following organisations that have provided financial, pro-bono and in-kind contributions:

**Department of Foreign Affairs and Trade**

**Australian Council for International Development**

**Logan & Hall, Accountants & Advisers**

**Crowe Horwath Australia – Melbourne**

**Navitas Education Trust**





**Crowe Horwath.**  
PART OF FINDEX

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

### Opinion

We have audited the financial report of Assisi Aid Projects Inc. (the Association), which comprises the statement of financial position as at 30 June 2018, the statement of comprehensive income, 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 directors' declaration.

In our opinion

- a) the financial report of Assisi Aid Projects Inc. is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including
  - I. giving a true and fair view of the Association's financial position as at 30 June 2018 and of its performance for the year ended on that date; and
  - II. complying with Australian Accounting Standards 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 auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and 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 by the Committee to satisfy the requirements of the Association's constitution and to meet the needs of members. As a result, the financial report may not be suitable for another purpose.

### Committee's responsibility for the financial report

The Committee of Assisi Aid Projects Inc. is responsible for the preparation and fair presentation of the financial report and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and is appropriate to meet the needs of the members. The Committee's responsibilities also include such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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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 Horwath external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

# Finance Report



## 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 Associations' 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 Associations' 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

**CROWE HORWATH MELBOURNE**

**CASANDRA GRAVENALL**

**Partner  
Melbourne, Victoria  
22 October 2018**

The relationship you can count on





## Auditor Independence Declaration Under the *Australian Charities and Not-for-Profit 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 2018 there have been:

- 1) No contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-Profit Act 2012* in relation to the audit; and
- 2) No contraventions of any applicable code of professional conduct in relation to the audit.

**CROWE HORWATH MELBOURNE**

**Cassandra Gravenall**  
**Partner**

**Melbourne, Victoria**  
**22 October 2018**

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# Financial Statement

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2017

ABN: 56 511 265 170

	2018	2017
	\$	\$
<b>REVENUE</b>		
<b>Donations and Gifts</b>		
Monetary	125,238	311,360
Non-monetary	-	-
Bequests & Legacies	-	-
<b>Grants</b>		
Department of Foreign Affairs and Trade - ANCP	150,000	150,000
Department of Foreign Affairs and Trade - Accreditation	2,333	2,125
Other Australian	30,558	-
Other Overseas	100	-
Investment Income	3,782	2,979
Commercial Activities Income	-	-
Other Income	-	-
Revenue for International Political or Religious Adherence Promotion Programs	-	-
<b>TOTAL REVENUE</b>	<b>312,011</b>	<b>466,464</b>
<b>EXPENDITURE</b>		
International Aid and Development Programs Expenditure		
International Programs		
Funds to International Programs	237,614	244,845
Program Support Costs	130,353	88,090
Community Education	17,754	17,376
Fundraising Costs		
Public	18,287	18,020
Government, Multilateral and Private	-	-
Accountability and Administration	31,935	50,471
Non-monetary Expenditure	-	-
<b>Total International Aid and Development Programs Expenditure</b>	<b>435,943</b>	<b>418,802</b>
International Political or Religious Adherence	-	-
Promotions Programs Expenditure	-	-
Commercial Activities Expenditure	-	-
Domestic Programs Expenditure	-	-
Other Expenditure	-	-
<b>Total expenditure</b>	<b>435,943</b>	<b>418,802</b>
<b>Excess / (shortfall) of revenue over expenditure</b>	<b>(123,932)</b>	<b>47,662</b>
<b>Other comprehensive income</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (shortfall)</b>	<b>(123,932)</b>	<b>47,662</b>
<b>Funds available for future use at beginning of financial year</b>	<b>173,295</b>	<b>125,633</b>
<b>Amounts transferred to (from) reserves</b>	<b>-</b>	<b>-</b>
<b>Funds available for future use at end of the financial year</b>	<b>49,363</b>	<b>173,295</b>

## INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2018

	Retained earnings	Reserves	Total
	\$	\$	\$
Balance at 1st July 2017	173,295	-	173,295
Adjustments or changes in equity	-	-	-
Items of other comprehensive income	-	-	-
Excess of revenue over expenses	-123,932	-	-123,932
Amounts transferred (to) from reserves	-	-	-
<b>Balance as at 30 June 2018</b>	<b>49,363</b>	<b>-</b>	<b>49,363</b>



# Financial Statement

BALANCE SHEET AS AT 30TH JUNE, 2018

	2018	2017
	\$	\$
<b>ASSETS</b>		
<b>Current assets</b>		
Cash & cash equivalents	51,531	197,998
Trade & other receivables	1,519	-
Inventories	-	-
Assets held for sale	-	-
Other financial assets	1,981	3,490
<b>Total current assets</b>	<b>55,031</b>	<b>201,488</b>
<b>Non current assets</b>		
Trade & other receivables	-	-
Other financial assets	-	-
Property, plant & equipment	2,700	433
Intangibles	-	-
Other non-current assets	-	-
<b>Total non-current assets</b>	<b>2,700</b>	<b>433</b>
<b>Total assets</b>	<b>57,731</b>	<b>201,921</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Trade & other payables	2,388	10,471
Borrowings	-	-
Current tax liabilities	1,236	3,419
Other financial liabilities	2,874	2,500
Provisions	1,870	10,743
Other	-	-
<b>Total current liabilities</b>	<b>8,368</b>	<b>27,133</b>
<b>Non current liabilities</b>		
Borrowings	-	-
Other financial liabilities	-	-
Provisions	-	1,493
Other	-	-
<b>Total non current liabilities</b>	<b>0</b>	<b>1,493</b>
<b>Total liabilities</b>	<b>8,368</b>	<b>28,626</b>
<b>Net assets</b>	<b>49,363</b>	<b>173,295</b>
<b>Equity</b>		
Reserves	-	-
Retained earnings	49,363	173,295
<b>Total equity</b>	<b>49,363</b>	<b>173,295</b>

Note 1: This financial report has been derived from the Financial Report of Assisi Aid Projects Inc. for the year ended 30th June 2018. The full report is available by contacting the office of Assisi.

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](http://www.acfid.asn.au)

# Notes to the Financial Statements

FOR THE YEAR ENDED 30TH JUNE 2018

## 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.

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 and donation income is recognised when the entity obtains control over the funds which is generally at the time of receipt.

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 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 2017 to 30 June 2018, Assisi supporters logged 654 hours of voluntary labour with a value of \$39,240.



# Notes to the Financial Statements

FOR THE YEAR ENDED 30TH JUNE 2018

## 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 2018/19 financial year per the Project Agreements that have been signed:

- a. Women Empowerment in Local Community Development USD 30,408.40. Signed 31 August 2018 with Live & Learn Cambodia.
- b. Enhanced Economic, Social and Civic Participation for Single Women Headed Families in Tamil Nadu INR 2,150,000 signed 31 August 2018 with Integrated Development Trust, India.
- a. Education, Development and Wellbeing for Rural Families in Kancheepuram District INR 2,965,400 signed 31 August 2018 with Integrated Development Trust, India.

## 7. Cash Flow Information

	2018	2017
	\$	\$
<b>a Reconciliation of Cash</b>		
Cash at bank	51,531	147,998
Cash on hand	-	-
Cash on deposit	-	50,000
	51,531	197,998
<b>b. Reconciliation of Net Cash Provided by Operating Activities to Loss from Ordinary Activities</b>		
Profit (Loss) from Ordinary activities	(123,932)	47,662
Depreciation	633	89
Loss on sale of fixed assets		
Changes in assets and liabilities		
(Increase)/Decrease in other assets	(2,900)	(217)
(Increase)/Decrease in trade & other receivables	(1,519)	1,307
Increase/(Decrease) in trade & other payables	(8,083)	6,671
Increase/(Decrease) in tax payable	(673)	(1,554)
Increase/(Decrease) in other liabilities	(9,993)	(61,723)
Net cash from operating activities	(146,467)	(7,765)
<b>c. There are no credit stand-by or finance facilities in place.</b>		
<b>d There were no non-cash financing or investing activities during the period.</b>		

# Financial Summary

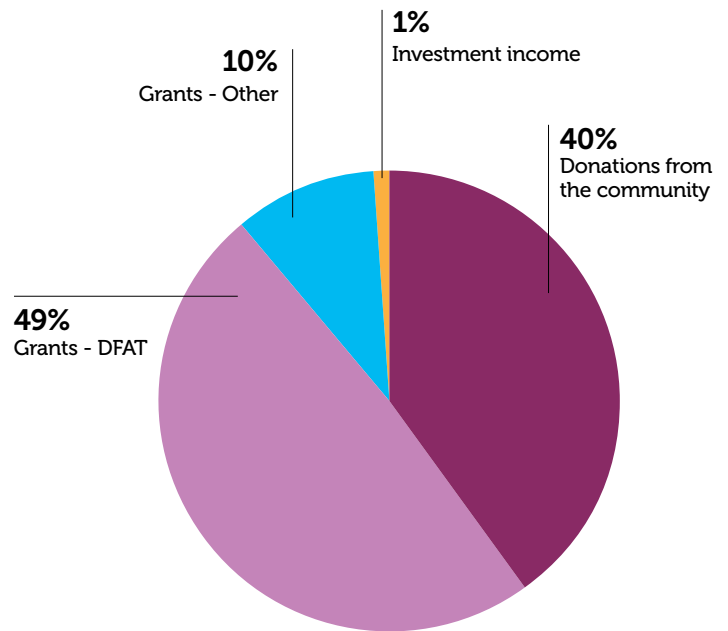
Assisi had a shortfall of \$123,932 for the year ended 30 June 2018. This was covered by cash reserves that had been built up in previous financial years. During the year, Assisi maintained its overseas Aid programs at a level similar to the prior financial year whilst undergoing our regular Accreditation review from Department Foreign Affairs and Trade.

## Where funds came from

Donations from the community	40%
Bequests	0%
Grants - DFAT	49%
Grants - Other	10%
Investment income	1%
Other revenue	0%

### Analysis

Total revenue for the 2018 financial year was \$312,011. This was a decrease from the previous financial year with the decline mainly in donations from the public reflecting the difficult fundraising environment that all agencies are facing.

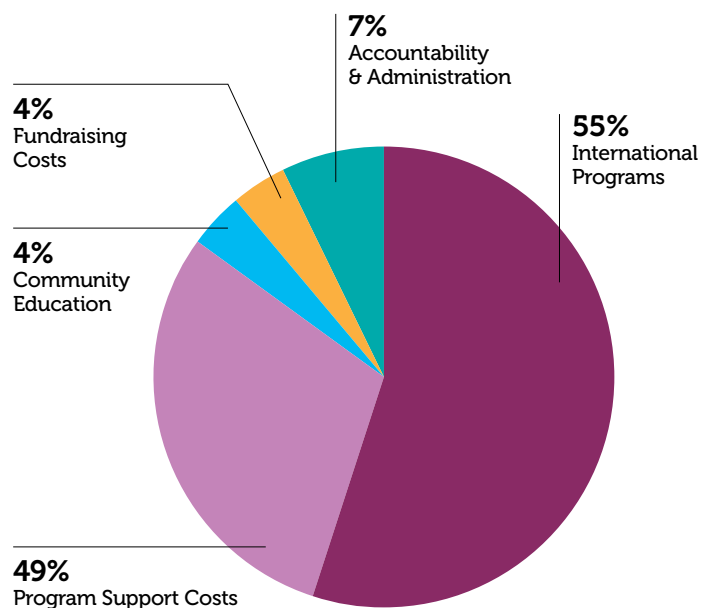


## Where the funds went

International Programs	55%
Program Support Costs	30%
Community Education	4%
Fundraising Costs	4%
Accountability & Administration	7%
Other revenue	0%

### Analysis

Total expenses for the financial year totalled \$435,943 with \$237,614 being sent to International Programs in India and Cambodia. Assisi continues to ensure good value for money with accountability and administration expenses representing only 7% of total expenditure.





# Annual General Meeting

The Annual General Meeting of Assisi Aid Projects Inc. is scheduled for Saturday 24 November 2018, commencing at 10.30 AM. The venue will be Ross House, 247-251 Flinders Lane, Melbourne. Assisi members and supporters are invited to attend. To assist with organisational arrangements, please email Assisi on [assisi@assisi.org.au](mailto:assisi@assisi.org.au) by no later than Thursday 22 November 2018 if you are planning to attend.

## Election of Committee Members

The Committee of Management (CoM) members retiring are:

- Nimarta Khuman
- Dione Brooks
- Judith Ascroft
- Amanda Scothern

The following Assisi members have offered themselves for election to the CoM at the AGM.

- Nimarta Khuman
- Dione Brooks
- Judith Ascroft

## Business of Meeting

1. To approve the minutes of the previous Annual General Meeting;
2. To receive from the Committee any reports on the transactions associated of the Association during the preceding financial year, prepared for this purpose;

3. To receive and consider the statement submitted by the association in accordance with section 30(3) of the Act; and

4. To appoint members to the Committee, as applicable under Rule 11.2(d)

The AGM will also provide supporters with the opportunity to hear 'first hand' about Assisi's projects in India and Cambodia.

## Providing feedback

Assisi Aid Projects is a signatory to the Australian Council for International Development (ACFID) Code of Conduct, which defines minimum standards of governance, management and accountability for non-government development organisations.

Our voluntary adherence to the Code of Conduct demonstrates our commitment to ethical practice and public accountability.

Assisi welcomes the opportunity to listen to, and respond to, concerns and complaints. To raise a concern, please contact Assisi Aid Projects on (03) 9650 1291 or via email: [assisi@assisi.org.au](mailto:assisi@assisi.org.au). Information about how to make a complaint about a breach of the Code of Conduct can be found at [www.acfid.asn.au](http://www.acfid.asn.au)



**Sister Stella celebrated her 80<sup>th</sup> birthday on 2 October 2018, surrounded by her friends and members of the communities that she continues to serve**



# PLEASE DONATE

Your donation will help women and their communities in India and Cambodia.

THANK YOU!

## ALL DONATIONS OVER \$2 ARE TAX DEDUCTIBLE

Assisi Aid Projects offers a range of methods for making donations.

**MY DETAILS ARE:** PLEASE USE BLOCK LETTERS (your receipt will be sent to the below address)

Mr  Mrs  Ms  Miss Name: \_\_\_\_\_

Address: \_\_\_\_\_

Suburb: \_\_\_\_\_ P/code \_\_\_\_\_ State: \_\_\_\_\_

Phone: ( \_\_\_\_\_ ) \_\_\_\_\_ Email: \_\_\_\_\_

## DONATION OPTIONS

### 1 Direct deposit into the Assisi Aid Projects account:

Account Name: Assisi Aid Projects Inc

BSB Number: 633 000

Account Number: 124429424

### 2 Online:

at [www.assisi.org.au](http://www.assisi.org.au) and donate using your credit card.

### 3 Cheque:

Please make out the cheque to Assisi Aid Projects Inc and mail it to the address below, along with this form.

### 4 Debit from a credit card (visa and mastercard only).

Card Number:

\_\_\_\_\_

Card Expiry Date:

\_\_\_\_ / \_\_\_\_



Name on card:

\_\_\_\_\_

**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.

## LEAVING A LEGACY

By including Assisi Aid Projects in your Will, it is possible to leave a legacy that goes beyond a lifetime and ensures that people in need will continue to receive the life changing assistance that Assisi provides. Leaving a bequest to Assisi is the ultimate expression of compassion and a belief in the importance of empowering change. Please contact Assisi for more information.



### Assisi Aid Projects Inc

247-251 Flinders Lane,

Melbourne VIC 3000

T: (03) 9650 1291

E: [assisi@assisi.org.au](mailto:assisi@assisi.org.au)



ACFID  
MEMBER

Assisi Aid Projects is a signatory to the Australian Council for International Development Code of Conduct, which defines minimum standards of governance, management and accountability for non-government development organisations. Our voluntary adherence to the Code of Conduct demonstrates our commitment to ethical practice and public accountability. Assisi is an Australian AID accredited Non Government Organisation. REG: A0006479K ABN: 56511265170