

# ASSISI AID PROJECTS

Annual Report 2018/19



# OUR IMPACT

## When Every Woman Thrives – India Women

This project improves economic, social, and civic participation of 1656 single women and their children in 50 rural villages in Tamil Nadu, India. The project engages the broader community to address social norms impacting gender inequality.

**1588 single women** saved money through savings groups and people's banks

**395 single women** supported to obtain government welfare program entitlements

**317 single women** participated in finance and business management training

**164 single women** participated in literacy classes

## When Every Woman Thrives – India Youth

This project works with rural and tribal communities to improve learning outcomes, life skills, gender equity, and child safety for 766 children in Tamil Nadu, India. The project encourages parental and community participation to create a healthy environment for child development.

**766 children** attended regular tuition classes

**75% of children** who attended classes successfully progressed to the next grade

**80% of parents** increased their awareness of child rights

**367 children's parents** started paying tuition fees

## When Every Woman Thrives – Cambodia

This project increases the participation of women and young people of Chak Commune, Cambodia in the leadership of their community resulting in improved livelihoods and enhancing gender equity.

**26-member Gender Task Force** established

**16 women** trained in advocacy, facilitation, gender, and rights

**16 gender issues** added to the community development agenda

**133 women** educated about gender rights and gender issues

# President's Message



It is our privilege to work with talented and committed partner organisations in India and Cambodia. Integrated Development Trust India and Live and Learn Cambodia are highly valued partners in the ongoing work of Assisi Aid Projects.

Assisi Aid Projects welcomed two new staff members in 2019: Chloe Reynolds, Executive Officer, and Caroline Gatenby, Program Manager. Both Chloe and Caroline come to us with significant International Development experience. In December we said goodbye to Kate Greenwood who stepped into the role of Program Manager for 12 months. Kate visited and supported the projects and partners and maintained key relationships with donors.

Assisi Aid Projects continues to be a member of the Australian Council for International Development, and is a signatory to, and operates in accordance with an agreed Code of Conduct. Assisi Aid Projects is committed to improving international development and humanitarian action outcomes and increasing stakeholder trust by contributing to the enhanced transparency, accountability and effectiveness of our programs and organisation. We are accredited under the DFAT Australian NGO Cooperation Program which recognises us as a professional, accountable, well-managed organisation, capable of delivering quality development outcomes.

As a small organisation, we are grateful for each and every one of

our supporters including the Australian Government Department of Foreign Affairs and Trade, Navitas Education Trust, donors and in-kind supporters, university interns, volunteer Committee of Management and sub-committee members who all enable us to deliver essential services to communities in India and Cambodia. A sincere thank you for your ongoing support as we work together to achieve our vision.

Judith Ascroft  
President,  
Committee of Management  
Assisi Aid Projects



I am delighted to take on the role of

Executive Officer as I recognise the tangible benefits the organisation provides to women and families in India and Cambodia. I look forward to continuing to build on strong relationships with our partners, increasing gender equality, and amplifying women's voices.

I am passionate about empowering women and girls to access their rights and achieve economic independence. Throughout my career I have supported projects promoting women's empowerment, child rights, and combatting social disadvantage

worldwide. I have experienced first-hand the power unleashed when women are supported to fulfil their potential and are freed from the constraints of violence and discrimination. I am excited to bring this experience to my role at Assisi Aid Projects.

Assisi Aid Projects is committed to working in a transparent and ethical way, valuing and respecting everyone we work with, including our staff, our partner organisations, and most importantly, our beneficiaries. Safeguarding and accountability are essential elements of upholding this commitment, and so Assisi Aid Projects is working with our

partners to develop and implement a Prevention of Sexual Exploitation, Abuse and Harassment Policy.

I am looking forward to growing our impact with the team, the Committee of Management, and our partners.

Chloe Reynolds  
Executive Officer  
Assisi Aid Projects

# Delivering on our 2017-20 Strategic Plan

## Our Strategic Planning Goals

Assisi Aid Projects has grown into an established community development organisation, focusing on the empowerment of women and enabling them to bring about positive changes in their lives, their children's lives and their community. Our strategic plan focuses upon supporting women to adopt leadership roles, start businesses, access significant government support schemes, and advocate for their rights. Men and children play an important role in transforming attitudes to gender equality and are engaged in our projects to promote these values within their communities.

### 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.

We are empowering women to affect change in their communities by developing their confidence and leadership skills. Alcoholism is

a serious concern in Tamil Nadu. Six women's groups in one village successfully petitioned the government to move the liquor shop out of town, making their community safer.

We are amplifying women's voices by providing a platform to discuss shared issues. Velicham, the state-level federation of 106 single women groups in India, has increased in strength this year. The federation is now legally registered and has held several public events.

We learn from communities and our partners to promote lasting change. Community and gender analysis indicated significant gender inequality in Chak Commune, Cambodia. We have worked with Live & Learn Cambodia to pilot a project to increase women's capacity and opportunities to engage in decision-making processes. The project has exceeded participation targets and engaged effectively with the Commune Council and local government. Women in the Gender Task Force report greater self-confidence, with 70% now participating and raising issues in commune meetings.

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

The annual evaluation of our projects in India found that as a result of their participation in our project activities, all of the women felt respected and able to fully participate in community life, particularly in public meetings and gatherings. Single women are invited to speak, and their opinions are welcomed and valued by men and officials. Women's collective efforts and strength are recognised, with Village Development Committees providing important platforms for engagement in community life. Women's participation has increased by 25% and women now represent 70% of Village Development Committee members.

95% of widows now feel able to attend social events, an 85% increase before taking part in project activities. 95% of women noted changes in



On international widow's day, 340 women from Velicham in India advocated for their rights at rallies. 1,000 single women sent postcards to the state's Chief Minister proposing improvements to the widow's welfare scheme.

the perception of society towards single women. These women are now included and involved in social gatherings and ceremonies, when their attendance was previously considered bad luck.

We are changing attitudes by using Children's Parliaments to promote gender equality amongst girls and boys, who share ministerial roles and learn to respect each other equally.

### **Goal 3: Ensure organisational effectiveness, sustainability and accountability**

In Cambodia we will use the lessons gained from the pilot program for greater understanding, better practice and to build a longer-term project that aims to support gender equality and enhance the lives of women and girls in Cambodia.

Sustainability and exit strategies are integrated into project design, enabling communities to continue activities themselves. Examples of this include the capacity development of leaders of the Federation of women's groups in India, and Gender Task Force in Cambodia. Six People's Banks were established this year, run independently by Single Women's Groups, and providing 48 women with low interest loans.

The annual evaluation of the India projects in July, focussed on efficiency and effectiveness to drive program improvement, and to maximize the positive impacts of the projects. A participatory approach was used with a local external evaluator working alongside partner staff.

As part of our commitment to data protection, and to enable us to share more updates with supporters, we have adopted the MailChimp mail system.

Assisi Aid Projects is committed to safeguarding children and adults, and has commenced development of a Policy for the Prevention of Sexual Exploitation, Abuse and Harassment. This has included inputting into ACFID's member consultation, attending updates with DFAT and reviewing best practice guidance to develop a draft policy.

In India, Integrated Development Trust staff have improved project monitoring systems,



The Gender Task Force working together on inputs to the Commune Investment Plan

and introduced or updated policies on child protection, financial management, Human Resources, and safety and security.

### **Goal 4: Enhance organisational and sector learning**

As part of our commitment to continuous learning, staff attended workshops hosted by DFAT and engaged in ACFID forums such as the Cambodia Community of Practice. In India partner staff represented the project at a DFAT workshop in Chennai and used the opportunity to network with another local NGO, which led to a shared training. We support partners to develop context appropriate policies and procedures for example; Live and Learn Cambodia have developed a new Gender Equality Policy.

Staff received training in Tribal rights, which are critical for this project, as the Irular people are a tribal minority (Scheduled Tribe). The team participated in consultation meetings to gain knowledge of Tribal welfare schemes and how to prepare tribal welfare manifestos to access government support schemes. This knowledge enabled the team to support tribal communities to access their rights to government schemes.

This year we were delighted to receive a grant from the Technology Institute of Australia and New Zealand to update and improve our website. This will enable us to share reports, evaluations and learnings from our projects with a wider audience.

# More about our Work

## When Every Woman Thrives – India Women

### The issue

Widowed, divorced, or unmarried women in rural Indian villages face discrimination, isolation and poverty. This impacts their mental and physical health, participation in community life and ability to earn a stable income. Assisi Aid Projects is committed to ensuring that these women and their children thrive and access their rights.

### Our goal

We empower women to achieve their social and economic potential by facilitating support groups to increase community participation and providing training and loans to initiate income-generating projects.

The project improves the participation of 1656 single women in 46 rural villages in Tamil Nadu, India. With our implementing partner, Integrated Development Trust, we work to strengthen the existing skills of women in these communities so that they can continue to engage with and develop initiatives to support themselves financially.

### Our work

Members of Velicham, the federation of women's groups, are influencing social and institutional change, having participated in International Widow's Day rallies. The women have gained the confidence and capacity to raise their concerns with the Chief Minister of the State on the issue of the widow's pension.

In 2018/19, 579 women accessed government welfare programs and legal support. 122 women obtained their pensions, 175 women built private toilets with government subsidies, and 19 women built new houses.



Mrs Tangamalar is a 36 year old widow with three children. She joined the Single Women's Group and Velichem Federation and received training in organic farming and financial management. A loan of \$207 allowed her to start a tapioca farm. Her first harvest made an income of \$621 enabling her to repay her loan. A second loan meant she could expand the project and improve the water supply. Next year she hopes the crop will yield \$1,242.

Mrs Tangamalar uses the savings club to budget her annual income and provide for her children's education. She employs daily labourers in her community.

29 Village Development Committees were supported to meet monthly and discuss village issues.

106 support groups with 1656 members were active in 46 villages in Tamil Nadu in 2018/19. 1588 women participated in savings clubs. These groups provide a supportive environment for the women to build their confidence and acquire new skills.

164 women benefitted from weekly literacy classes and 317 participated in finance and business management training. Other income generation training included candle making, setting up small shops, and farming.

## When Every Woman Thrives – India Youth

### The issue

Children in rural 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.

### Our goal

We are changing attitudes to gender inequality by providing educational and social opportunities that promote equal rights to education for girls. We engage communities and parents in the education, development, and safety of their children. The project works with rural and tribal communities to improve learning outcomes, provide safe activity clubs and promote gender equality.

***“I’m happy and proud of myself.”***

- Laxmi, a student who has developed her skills and confidence and can read simple words in English and Tamil.

### Our work

404 girls and 362 boys attended tuition classes at our 30 evening study centres. Children were taught academic subjects such as; Tamil, maths, and English, as well as life skills such as; financial savings, gender equality, child rights, health, and hygiene. Students in grades 8 and 10 received career guidance and learnt about subjects including; time management, future education options, scholarship opportunities and educational assistance.

29 Children’s Parliaments met to enhance children’s leadership skills, encourage girls and boys to respect each other as leaders, and discuss issues that affect them and their communities. They discussed a range of topics including; health, the importance of education, child rights, gender equality and leadership. As a result, children from two tribal villages successfully petitioned the local clerk to fix the community water pump.

30 parents’ groups continued with 80% of members attending regularly. Parents discussed issues of child safety, gender awareness, the importance of ongoing education, savings, and paying fees for evening study centres. As a result, 367 children’s parents started paying tuition fees.

All our tutors received training to improve their teaching techniques and confidence in delivering the school curriculum.



Tuition classes have significantly enhanced children’s school performance. Many students, like Habib who attends the tuition centre to improve his understanding of maths, have improved their marks allowing them to progress to the next grade and remain in school.

## When Every Woman Thrives – Cambodia

### The issue

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 integrating gender issues into commune plans is difficult. Gender based violence is a significant barrier to women participating in the community.

### Our goal

We are increasing women's civic participation by addressing long standing social and cultural structures that create barriers to gender equality and hinder women's engagement.

Assisi Aid Projects and our in-country partner, Live & Learn Cambodia, embarked on a new pilot project which aims to support and strengthen civil society through the increased participation of marginalised groups in decision-making processes and community development. Women are supported to build their confidence and leadership skills to advocate for change.

### Our work

26 members from five villages created a Gender Task Force and received training and education in advocacy and gender issues. They used new skills and knowledge to become examples of change in their community, and successfully added 16 gender issues to the community development agenda. Members also ran workshops for 147 people across five villages

***"I used my skills and knowledge to advocate and receive compensation in accordance with the correct type of payment".***

- Gender Task Force member



One participant's family encouraged her to pursue a leadership role within the Gender Task Force. *"Before, I dared not be nominated as a secretary and lead community work... this motivates me to continue in my role despite the challenges".*

Through the support and guidance of her fellow Gender Task Force members, she challenged a compensation payment offered when construction negatively affected her grocery shop and fruit trees. Leadership and advocacy training was essential in building her confidence to speak out.

to train, share and address issues of gender inequality.

Gender Task Force members are also modelling improved gender equality in the home, and report more equitable division of household tasks.

The successful establishment of the Gender Task Force is strongly supported by local authorities and works to drive change regarding gender and inclusion.



# Our Partners

Assisi Aid Projects' in-country implementing organisations bring their expertise, skills, commitment and a keen understanding of the local environment in which our projects are delivered. We learn much from them and are committed to capacity development through guidance and support in delivering gender focused projects, accountable implementation, and best practice financial reporting and budgeting processes.

Assisi Aid Projects is proud to partner with Integrated Development Trust, India, and Live & Learn Cambodia.



Integrated Development Trust Kanchipuram District Staff Team

## Integrated Development Trust, Tamil Nadu, India

Integrated Development Trust is a not-for-profit organisation registered under 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.



Live & Learn Cambodia Team with community members

## Live & Learn Cambodia, Kampong Chhang province, Cambodia

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 building the capacity of women, children and community-based organisations enabling improved livelihoods and community development.

# 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. The Fundraising Sub-committee expanded their remit to include communications in June 2019.

## Assisi Aid Projects Committee of Management (CoM)

### Judith Ascroft

CoM President,  
member of all Sub-committees

### Tony Britt

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

### Dione Brooks

CoM Secretary,  
member of Finance and Risk  
Sub-committee

### Andrew Gilchrist

CoM Treasurer,  
member of Finance and Risk  
Sub-committee

### Tom Dumaresq

CoM member

### Nimarta Khuman

CoM member,  
member of Fundraising and  
Communications  
Sub-committee

### Jayshree Mangubhai

Member of Strategy and  
Projects Sub-committee

### Beth Sergeant

Member of Strategy and  
Projects Sub-committee

### Tanya Caulfield

Member of Strategy and  
Projects Sub-committee  
(appointed March 2019)

### Dave Britton

Member of Fundraising and  
Communications  
Sub-committee

## Assisi Aid Projects Staff

### Chloe Reynolds

Executive Officer, appointed  
February 2019

### Kate Greenwood

Program Manager, resigned  
December 2018

### Caroline Nitya Gatenby

Program Manager, appointed  
June 2019

## Internships for university credit

Assisi Aid Projects relies on the hard work of a team of interns and volunteers. In supporting university for-credit internship programs, we provide students with industry experience and skills development that counts as credit towards their university degrees.

Hanaa Damire  
Masters of International  
Development Practice,  
Monash University

Isla Dobie  
Bachelor of Arts (International  
Studies), RMIT

Rebecca Hough  
Bachelor of Arts,  
Monash University

Isabella Kenne  
Bachelor of Arts,  
Monash University

Amelia Pace  
Masters of International  
Development Practice,  
Monash University

Maryam Schegeni  
Bachelor of Global  
Studies and Commerce,  
Monash University



# Our Supporters

Assisi Aid Projects thanks all our valued supporters, including:

**Australian Government Department of Foreign Affairs and Trade**

**Crowe Horwarth, part of Findex, Melbourne**

**Institute of Technology for Australia and New Zealand**

**Logan and Hall Accountants and Advisors, Swan Hill**

**Navitas Education Trust**

**Private supporters**

# Finance Report



## 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 2019, 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 2019 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.

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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# 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 MELBOURNE

A handwritten signature in grey ink that reads "Cgravenall".

**Cassandra Gravenall**  
Partner

**Melbourne, Victoria**  
**9th October 2019**

# Finance Report



## 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 2019 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 MELBOURNE**

A handwritten signature in grey ink that reads "C. Gravenall".

**Cassandra Gravenall**  
**Partner**

**Melbourne, Victoria**  
**9th October 2019**

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 2019

ABN: 56 511 265 170

	2019	2018
	\$	\$
<b>REVENUE</b>		
Donations and Gifts		
Monetary	125,780	125,238
Grants		
Department of Foreign Affairs and Trade - ANCP	150,000	150,000
Department of Foreign Affairs an Trade - Accreditation	-	2,333
Other Australian	31,379	30,558
Other Overseas	-	100
Investment Income	1,677	3,782
Other Income	3,928	-
<b>TOTAL REVENUE</b>	<b>312,764</b>	<b>312,011</b>
<b>EXPENDITURE</b>		
International Aid And Development Programs Expenditure		
International Programs		
Funds To International Programs	131,378	237,614
Program Support Costs	46,798	130,353
Community Education	12,282	17,754
Fundraising Costs		
Public	6,303	18,287
Government, Multilateral And Private	3,915	-
Accountability & Administration	58,858	31,935
Non-Monetary Expenditure	-	-
<b>Total International Aid And Development Programs Expenditure</b>	<b>259,535</b>	<b>435,943</b>
International Political Or Religious Adherence	-	-
Promotions Programs Expenditure	-	-
Commercial Activities Expenditure	-	-
Domestic Programs Expenditure	-	-
Other Expenditure	-	-
<b>TOTAL EXPENDITURE</b>	<b>259,535</b>	<b>435,943</b>
<b>Surplus / (Deficit) Of Revenue Over Expenditure</b>	<b>53,228</b>	<b>(123,932)</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income (Shortfall)</b>	<b>53,228</b>	<b>(123,932)</b>
<b>Funds Available For Future Use At Beginning Of Financial Year</b>	<b>49,363</b>	<b>173,295</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>102,591</b>	<b>49,363</b>

# Financial Statement

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Earnings	Reserves	Other	Total
	\$	\$	\$	\$
Balance at 1st July 2018	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	-	-	-	-
Balance as at 30 June 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	-	-	-	-
<b>Balance as at 30 June 2019</b>	<b>102,591</b>	<b>-</b>	<b>-</b>	<b>102,591</b>

## BALANCE SHEET AS AT 30th JUNE, 2019

	2019	2018
	\$	\$
<b>ASSETS</b>		
Current assets		
Cash & cash equivalents	84,875	51,531
Trade & other receivables	27,976	1,519
Other financial assets	-	1,981
Total current assets	112,852	55,031
Non current assets		
Property, plant & equipment	1,840	2,700
Total non-current assets	1,840	2,700
<b>TOTAL ASSETS</b>	<b>114,69</b>	<b>157,731</b>
<b>LIABILITIES</b>		
Current liabilities		
Trade & other payables	8,612	2,388
Current tax liabilities	1,291	1,236
Other financial liabilities	-	2,874
Provisions	2,197	1,870
Total current liabilities	12,100	8,368
Non current liabilities		
Total non current liabilities	-	-
<b>TOTAL LIABILITIES</b>	<b>12,100</b>	<b>8,368</b>
<b>NET ASSETS</b>	<b>102,591</b>	<b>49,363</b>
<b>EQUITY</b>		
Reserves	-	-
Retained earnings	102,591	49,363
<b>TOTAL EQUITY</b>	<b>102,591</b>	<b>49,363</b>

Note 1 This financial report has been derived from the Financial Report of Assisi Aid Projects Inc. for the year ended 30th June 2019. The full report is available by contacting the office of Assisi or at [www.assisi.org.au](http://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](http://www.acfid.asn.au)

# Notes to the Financial Statement

FOR THE YEAR ENDED 30TH JUNE 2019

## 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 noncurrent 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](http://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*

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.



# Notes to the Financial Statement

FOR THE YEAR ENDED 30TH JUNE 2019

## 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 2018 to 30 June 2019, Assisi supporters logged 1,655 hours of voluntary labour with a value of \$74,359.

## 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 2019/19 financial year per the Project Agreements that have been signed:

### a) Titan Grant

Assisi was approved to receive a website grant from the Technology Institute of Australia and New Zealand in April 2019 and due to be received post balance ate worth \$20,000 to support the development of a new website through Joyful. This will aim to continue to increase public fundraising in 2019/20.

## 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 2019.

## 9. Auditors Remuneration

Audit Fees

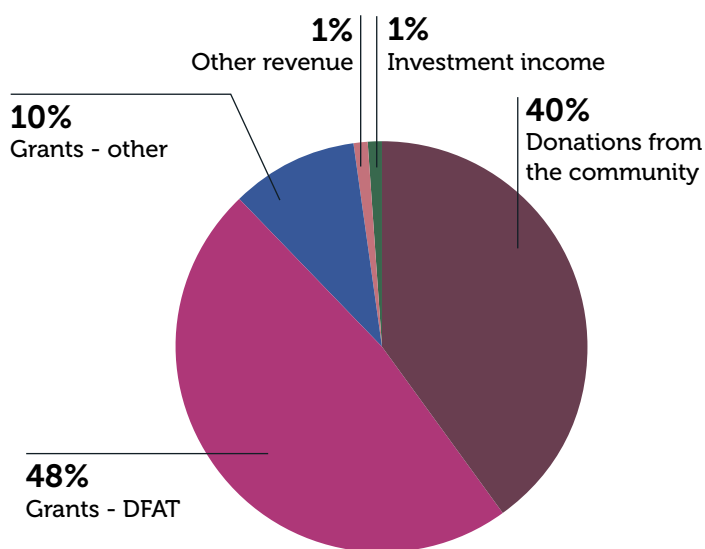
	2019	2018
	\$	\$
Cash at bank	84,875	51,531
Profit (Loss) from Ordinary activities	53,228	(123,932)
Depreciation	860	633
Loss on sale of fixed assets	-	(2,900)
Changes in assets and liabilities	(24,476)	(1,519)
(Increase)/Decrease in other assets	3,405	(8,083)
(Increase)/Decrease in trade & other receivables	-	(673)
Increase/(Decrease) in trade & other payables	327	(9,993)
Increase/(Decrease) in tax payable	33,344	(146,467)
Increase/(Decrease) in provisions		
Net cash from operating activities		
There are no credit stand-by or finance facilities in place.		
There were no non-cash financing or investing activities during the period.		
Contingent Assets & Contingent Liabilities	NIL	NIL
Audit Fees	4,000	3,895

# Financial Summary

Assisi Aid Projects had a surplus of \$53,228 for the year ended 30 June 2019. This was a result of savings in staff costs, and reduced overseas program costs. Assisi Aid Projects is committed to increasing and diversifying funding to enable higher allocations to overseas programs.

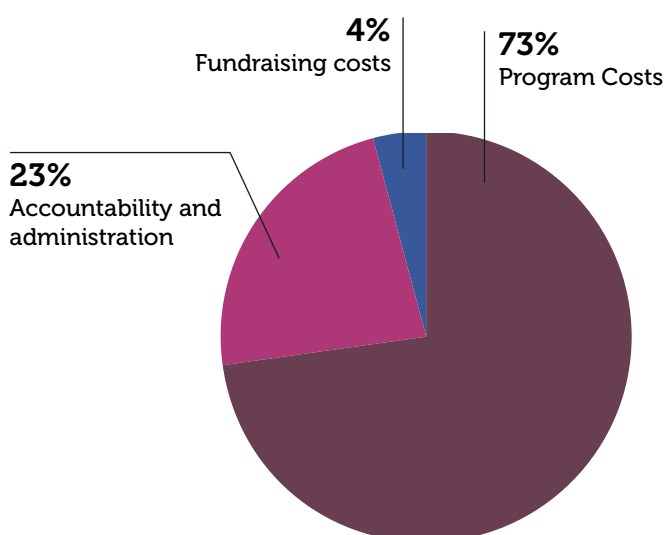
## Where funds came from

Donations from the community	40%
Bequests	0%
Grants - DFAT	48%
Grants - other	10%
Investment income	1%
Other revenue	1%



## Where the funds went

Program costs	73%
Fundraising costs	4%
Accountability and administration	23%



Total expenses for the financial year totalled \$259,534 with \$131,378 being sent to International Programs in India and Cambodia. As a reduction in funding limited the amount we could spend on overseas programs this year, accountability and administration totalled a larger proportion of costs than in previous years. Some fixed costs including audits, Australian Council for International Development membership, and financial management could not be reduced whilst maintaining accountable programming. Due to a change in accounting practices, two years of audit fees were paid this year.

### Program cost

Includes expenditure on long-term international development, community education, program design and implementation, training, advocacy, and monitoring and evaluation.

### Fundraising

Includes marketing and communication costs to secure donations to fund our work.

### Accountability and administration

Relates to the overall operational capability of Assisi Aid Projects, such as audit fees, personnel, finance and administration costs, insurance, and membership to peak bodies.

# Annual General Meeting

The Annual General Meeting of Assisi Aid Projects Inc. is scheduled for 23 November 2019, commencing at 10.30am at Ross House, 247-251 Flinders Lane, Melbourne.

Assisi Aid Projects members and supporters are invited to attend. Please email Assisi Aid Projects ([assisi@assisi.org.au](mailto:assisi@assisi.org.au)) by 21 November 2019 if you would like to attend.

## Election of Committee Members

Tony Britt, Andrew Gilchrist and Tom Dumaresq have completed their terms in office. Tony Britt, Andrew Gilchrist and Tom Dumaresq have offered themselves for election to the Committee of Management at the Annual General Meeting.

## Business of Meeting

1. To approve the minutes of the previous Annual General Meeting
2. To receive from the Committee of Management the financial statements associated of the Association during the preceding financial year
3. To receive and consider the statement submitted by the association in accordance with section 30(3) of the Associations Incorporation Act 1981.
4. To appoint members to the Committee, as applicable under Rule 11.2(d) of the Assisi Aid Projects Incorporated Statement of Purpose and Rules 2009.

The Annual General Meeting will give supporters the opportunity to hear about Assisi Aid Projects' work in India and Cambodia.

## PROVIDING FEEDBACK

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. 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)

Assisi Aid Projects welcomes the opportunity to listen 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)



A tutor works with children to develop their language skills



# PLEASE DONATE



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](http://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).

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.

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.*

### 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 Executive Officer should you wish to discuss options for leaving a donation in your will.



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