

ASSISI AID PROJECTS

Annual Report 2020/21



Our Vision

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

Our Mission

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

Our Values

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

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

Our Strategy

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

Our Goals

By June 2022, Assisi Aid Projects aims to achieve the following goals:

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

Assisi Aid Projects acknowledges the Traditional Custodians of all the lands on which we work and live.

We pay our respects and express our gratitude to their Elders - past, present and emerging.



During 2020-21, Assisi Aid Projects was supported by the Australian Government through the Australian NGO Cooperation Program.



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

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

A message from the President

This year the generous support of our donors and friends has meant that we continue to make a difference to women and children who are in need. I would like to thank our donors for their ongoing support during a year which presented us with many challenges due to the ongoing COVID-19 pandemic.

The past year has been a tough one for many impacted by the pandemic. For us it has necessitated major adjustments to our work. Our projects have pivoted to address those challenges ensuring activities have been delivered in a COVID-safe manner. A number of COVID-19 response activities were implemented to strengthen the capacity of the communities we support.

Our achievements would not have been possible without the dedication, resilience, and hard work of our long-term in-country partner, Integrated Development Trust (IDT), delivering project activities safely and securely in Tamil Nadu, India. It is a privilege to work with Integrated Development Trust and June 2021 saw us renew and strengthen our partnership further, by formally committing to the next three years. This will enable us to continue our support for those who have no-one else.

COVID-19 has also meant that our team worked remotely across Australia. Thank you to our dedicated Committee of Management and Sub-Committee members for their commitment and expertise in ensuring that Assisi Aid Projects continues to be a valued and effective organisation.

A message from the new CEO

Hello,

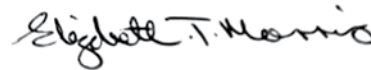
It certainly is a privilege to be part of the Assisi Aid Projects team. In my short time with the organisation, I have been continually impressed, and highly appreciative, of the kindness and generosity of our supporters and volunteers. Thank you!

I come to the organisation with a passion for international development, and in particular a focus on the empowerment of women in disadvantaged communities. Please be assured I am committed to continuing the good work, and to assisting women, children and communities in Tamil Nadu and beyond.

I would like to particularly acknowledge the contribution of Prue Ingram, who in June 2020 took over the reins as Acting CEO of Assisi Aid Projects and remained in the role until September 2021. Following Prue's tenure, a new CEO has been appointed. I would like to extend a very warm welcome to Jacqueline Parisi, who joined the team in August 2021.

Thank you also to Caroline Gatenby, Program Manager, who has brought significant international development experience to the organisation since June 2019; to Isabella Kenne, our Project Officer; and to our interns, all of whom have been required to work remotely.

Assisi Aid projects values the generous support of our donors. This support allows us to achieve our vision. We acknowledge our partners including the department of Foreign Affairs and Trade, Navitas Education Trust and Berfred Foundation for their support. We are very grateful to you.



Elizabeth Morris OAM
President



Over the coming year at Assisi Aid Projects, we will be focused on strengthening our organisational systems and processes further, developing new strategy and expanding our geographic reach and impact. As we do this, I hope I get to meet many of you and have the opportunity to thank you in person.

With very best wishes and thanks,



Dr Jacqueline Parisi
Chief Executive Officer



Delivering our 2020-2022 Strategic Plan

The Assisi Aid Projects Strategy 2020-22 is to strengthen the capacity of women to establish, operate and manage their own development initiatives. The strategy targets the root causes of gender inequality – embedded in the systems and structures of power and politics – through a focus on fostering equal gender relations and by working with women and men, girls and boys.

A Synopsis of Our Strategies

In order to achieve our goals, our work is performed through the implementation of six key strategies:

1. Ensure our work is informed by context specific gender analysis

In the countries where Assisi Aid Projects works, we engage and consult with local partners and communities to develop a deep understanding of gender dynamics and the barriers to women's economic, social and political participation. We recognise the diversity of women within each community, and the importance of adopting a 'do no harm' approach to behaviour change. Our gender analysis approach is to identify the most disadvantaged women, including indigenous and ethnic minorities, widows, women from low socioeconomic backgrounds, and those with a disability.

2. Prioritise projects that target women's social, economic and political empowerment

Assisi Aid Projects maintains and expands our support for programs targeting gender equality and women's economic, social and political empowerment. Assisi Aid Projects works with, and supports, existing local women's organisations and networks, recognising the leading role of these organisations in driving behaviour change. We provide capacity development to our local partners to improve their ability to utilise a self-help group approach to optimise women's economic empowerment.

3. Challenge discriminatory gender norms and disability inclusion issues, particularly by working with children

In recognition that cultural change can take generations to achieve, working with children (both girls and boys) to breakdown gender and disability bias and discrimination represents a key strategy for achieving sustainable change. Assisi Aid Projects capitalises on its long history of working with children and parents to implement interventions that

challenge negative gender norms and stereotypes and promote children's rights and equality.

4. Work with, and enable, value-aligned local organisations

Assisi Aid Projects works with local partners who share our objectives and have demonstrated knowledge and expertise in working effectively within their local communities. Assisi Aid Projects identifies in-country partners and collaborators who share Assisi Aid Projects' vision, and have an interest in, and the capacity, to implement projects aligned with Assisi Aid Projects' strategy. Assisi Aid Projects works collaboratively with existing and new local partners to undertake a participatory approach to identifying, designing, reviewing and evaluating projects. Assisi Aid Projects works with its partners to support programs that address the challenges of COVID-19 and threaten the health and livelihoods of the vulnerable communities where we operate.

5. Strengthen organisational effectiveness to maximise development impact

Assisi Aid Projects strengthens our project management policies and procedures to support our efforts to maximise the development impact of our programs. We ensure that our policies and processes align with best practice and remain fit-for-purpose for a small NGO and for working in partnership with local organisations.

6. Align monitoring and evaluation of our projects to our strategy and embed a learning agenda to support continuous improvement

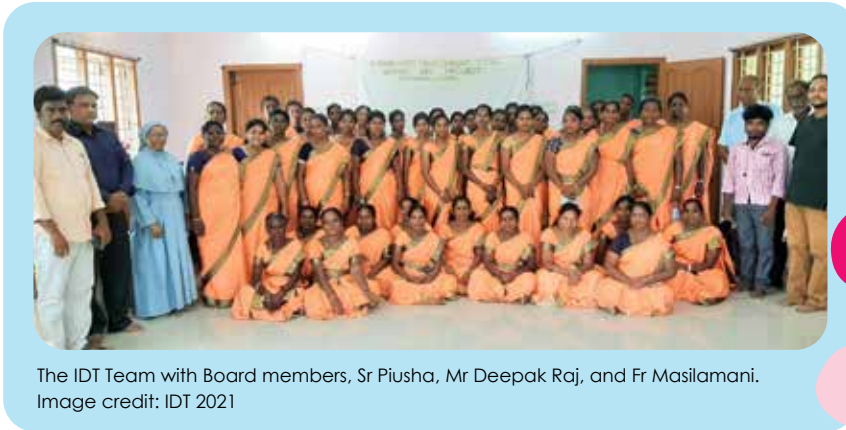
Assisi Aid Projects undertakes to evaluate our country programs to assess the impact of the self-help model on women's empowerment (economic, social and political). As part of our commitment to continuous improvement and learning, Assisi Aid Projects' staff attended webinars hosted by the Department of Foreign Affairs and Trade and Australian Council for International Development on COVID-19 response, child protection, disability inclusion, Preventing Sexual Exploitation, Abuse and Harassment, and the Department of Foreign Affairs and Trade reporting requirements.

The first year of this plan, i.e., 2020-2021, has seen a focus on the professionalisation of internal systems and process. The second year of this plan, i.e., 2021-2022, will see a focus on expansion of programs (geographically) and impact. Beyond this current strategy, the Assisi Aid Projects strategic approach will be to plan five years ahead, reviewing progress on an annual basis.

News from our Longstanding Partner

Working in Partnership

Throughout 2020-21, Assisi Aid Projects has proudly continued to partner with our long-standing in-country partner in India, Integrated Development Trust (IDT). IDT brings to the project their expertise, skills, commitment, and a deep understanding of the local environment in which our projects in India are delivered.



The IDT Team with Board members, Sr Piusha, Mr Deepak Raj, and Fr Masilamani.
Image credit: IDT 2021

Integrated Development Trust, Tamil Nadu, India

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

They wish to convey the following message to Assisi Aid Projects' supporters:

"We take this opportunity to thank the Assisi supporters - your contributions are making a real difference in the lives of vulnerable families in our community, especially during the COVID-19 crisis. Your kindness has helped us redistribute 10 kg of rice and masks to 2684 families.

The COVID-19 pandemic has brought many challenges in implementing the programs, but with your generosity we can support the families to restore their lives with all safety measures.

The 832 children in the safe education program are improving their literacy skills and are ready for safer school classes in the coming months. 1725 Single women are regaining their economic and social status through our training and regular guidance from the staff. Additionally, small business loans have been provided to vulnerable women to strengthen their family income.

The 2260 families are healthy by improving COVID-19 health practices, and 335 kitchen gardens have been set up in the field. Furthermore, 17 tribal families have received assistance from the legal department to obtain community certification.

Our program continues to bring positive change to families, and once again, we thank the supporters for their ongoing support."



Women engaged in the COVID-19 response in India.
Image credit: IDT 2021

When Every Woman Thrives – India Women

Key Achievements

91% (1646) of participants understand and demonstrate COVID-19 prevention measures.

1398 participants were trained in financial literacy or business skills.

1024 women received literacy training.

255 widows and 35 women with disabilities accessed government schemes or bank loans.



Participants have been supported to establish businesses which enable them to earn an income. Image credit: IDT 2021

The Single Women's project aims to improve economic, social, and civic participation of over 1700 single women and their families in rural villages in four districts of Tamil Nadu. Widowed, divorced, and unmarried women in rural Indian villages and tribal hamlets face discrimination, isolation and poverty. Widows face additional social stigma and discrimination, impacting on their dignity, self-esteem, ability to participate in civic life, generate an income, and health outcomes.

The project activities aim to support women and their families. Specifically, the activities aim to assist women rebuild and pursue their economic, health, and community leadership opportunities not previously available to them. Through the 121 Self-Help Groups and 45 Village Development Committees and other activities, women connect with the community and improve their skills in income generation, access loans to establish businesses, and improve their knowledge of human and tribal rights. In doing so, they are empowered to confront and dismantle entrenched perceptions surrounding single women.

Uma* is a participant in the single women's project. The 32-year-old lives with a disability. Uma faced a number of hardships after her father passed away. She runs a small grocery shop with her mother and sister and reported experiencing greater levels of

stress and depression after her father's death. Uma spoke of the positive impact the project has had on her livelihood.

“

I felt lonely because it was unfortunate to live a normal life in my village. I had the opportunity to join a single women group. It boosted my confidence and allowed me to socialise with more women. I recently got a business loan from the program, which helped me expand my grocery sales. I am thankful for the IDT and Assisi program that has raised my standard of living.

Uma, project participant.

”

Many thanks to The Berfred Foundation for its ongoing support of this project.

* name has been changed for privacy purposes

When Every Woman Thrives – India Youth

The Children's project seeks to improve educational outcomes for disadvantaged children in Tamil Nadu. This is achieved through supplementary education and extracurricular support programs. The children are largely first-generation learners whose families have had few opportunities to access quality education, personal development opportunities, and future employment pathways. Many are from the Irular tribe, isolated from mainstream Indian society and face caste-based discrimination.

The Children's project works with participants to overcome disadvantages across 15 rural villages and 15 tribal areas. The participants actively engage in supplementary education programs, wherein a large focus is placed on gender equality. Within the project, parents are encouraged to take an active role in their children's education and discuss issues that may be impacting their child within the

parent's groups. These discussions focus on gender equality, child protection, health, and children's rights.

Assisi Aid Projects remains committed to ensuring children receive a quality education and that communities remain connected despite the challenges of COVID-19. Project activities, such as evening tuition classes and the 30 Parents' Group have adapted in response to the rapidly changing COVID-19 environment. Where possible, students engaged in home-based learning activities and parents' group meetings have been replaced by village level meetings, in order to reduce movement and decrease the risk of COVID-19 spread.

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

All activities promote equal participation irrespective of gender, ability, and caste, supporting children and their families to improve their livelihoods and foster inclusion within their communities.



Street-Level study groups enabled children to continue their in-person education when possible this project year. Image credit IDT 2021

Key Achievements

- 80% of parents** participated in group meetings and discussed the development of their children's education.
- 553 children** gained literacy skills from a trained tutor, using activity-based learning.
- 497 community members** trained in child protection measures
- 303 families** grew vegetables in home gardens.
- 116 households** grew surplus vegetables, enabling them to support their families as well as others in the community.

Our COVID-19 response

Key Achievements

- 2684 women** and their families supported
- Over 26,000kg of rice** distributed
- More than 5000 masks** supplied

Earlier in 2021, over 400,000 daily cases of COVID-19 were reported at the height of India's second wave. The communities we support are acutely impacted by the pandemic due to extended lockdowns, movement restrictions, and the impact on the informal economy.

Assisi Aid Projects is committed to continue to support the rural and tribal communities of Tamil Nadu. Throughout the past 18 months, Assisi Aid Projects has been working closely with our partner, Integrated Development Trust (IDT), to monitor the COVID-19 situation in India and ensure project participants are best supported. IDT staff have emphasised the importance of COVID-19 preventative hygiene measures throughout all project activities. Where possible, participants have been supported to access vaccination and other health services.



Parents supporting their children through remote learning during lockdown. Image credit IDT 2021

Distribution of humanitarian relief packages

Thanks to the generosity of our donors, Assisi Aid Projects was able to provide a second relief distribution to the vulnerable tribal hamlet and rural village communities in which we work. In July 2021, the team was able to respond quickly to requests for more support. Over 2680 women and their families received much-needed support as they face ongoing challenges from food insecurity and income loss. Assisi Aid Projects supported IDT to distribute over 26,000kg of rice and more than 5000 masks among the women and their families across five districts.



COVID-safe protocols adhered to during the relief distribution. Image credit IDT 2021

The women and families with whom we work have expressed their heartfelt thanks for the generous support from Assisi Aid Projects' donors. Your contribution helps to ensure that they do not go hungry and that they have access to masks that enable them to protect themselves and their communities.

When Every Woman Thrives – India Youth

At the beginning of the 2020-21 project year, children and parents were gradually able to return to socially distanced, COVID-safe, face-to-face project activities. A key feature of this was the street-level study groups operating in all study centres, where 746 students attended classes across 347 street study groups. This enabled participants to re-engage with their communities while maintaining necessary safety measures.

Unfortunately, in April 2021, face-to-face study groups and children clubs were no longer deemed to be a safe delivery option. However, Assisi Aid Projects continued to work closely with our partner to ensure children were supported in their ongoing education and skills development. Children engaged and connected with their community through remote COVID-19 awareness-related activities, including drawing pictures, writing essays, and making videos on the importance of hygiene and other safety measures.

When Every Woman Thrives – Single Women

Throughout the year, the Single Women's project activities were modified in response to the worsening and rapidly changing COVID-19 situation in Tamil Nadu. Where possible, activities proceeded in-person as originally designed while ensuring the application of COVID-safe measures. The 106 Single Women's groups continued to meet monthly with extra precautions. For much of the 2020-21 project year however, activities have been required to operate on a remote basis. Our partner organisation has worked consistently to ensure the safe delivery



of project activities for participants and staff. This has included undergoing training to provide psychosocial support and outreach phone calls to participants, focussing on vulnerable women and girls and those experiencing family violence. Further, participants were supported remotely to apply for business loans, Family Ration cards, pension identity cards, and other government welfare systems.

Professionalisation of systems and the way we work

The Way We Work

This year, Assisi Aid Projects has focussed on significantly improving information systems, including data security. Assisi Aid Projects is fortunate to be supported by Nancy Lutchman and Manoj Pujari (formerly from Mintworx), as well as by Professional Advantage in the development of more efficient administration, finance and donor communication systems. Most importantly, these improvements support our work to ensure our supporters data is protected.

Throughout the year Assisi Aid Projects has remained at Ross House Association, and at the start of the year moved floors, from level four to level three. The staff and volunteers have continued to adopt flexible work practices as movement restrictions

and extended lockdowns have continued to restrict opportunities for in-office work in 2021. Where possible, staff have returned to the office, ensuring COVID-safe procedures are adhered to.

Assisi Aid Projects is continuing to implement sustainable practices in our work, and we encourage our supporters to join us in this journey. If your contact preferences have changed, and you no longer wish to receive a mailed copy of our annual report, please email assisi@assisi.org.au and let us know - and all future correspondence will be via email.

To get the latest project updates, follow us on Facebook and Instagram, and connect with us on LinkedIn.

Evaluating and monitoring outcomes

Assisi Aid Projects is focused on monitoring and improving impact for the communities we serve. We continue to develop and improve monitoring and evaluation processes to assess the effectiveness of our projects and identify learnings for continuous improvement.

At the start of the year, project plans and budgets are developed and agreed, based on the project objectives and the outcomes achieved in the previous year.

Our in-country partners provide quarterly written and financial reports against agreed targets. These reports are reviewed and discussed with our in-country partners, and changes to the projects can then be incorporated into the plans after participant consultation. Partners

continually monitor progress and require staff members to undertake weekly monitoring and data collection activities.

Assisi Aid Projects conducts monthly meetings and phone calls with partners to discuss progress, challenges, changing needs, participant feedback, potential risks, and improvements. We also aim to visit each project annually, when safe to do so, and require the projects to be externally evaluated each year.

Assisi Aid Projects also requires its in-country partners to demonstrate compliance with a range of policies and to formally monitor risk. We work alongside our in-country partners to assist build capacity where required.

Our people and supporters

Our supporters

Assisi Aid Projects thanks all our valued supporters, including:

Australian Government Department of Foreign Affairs and Trade

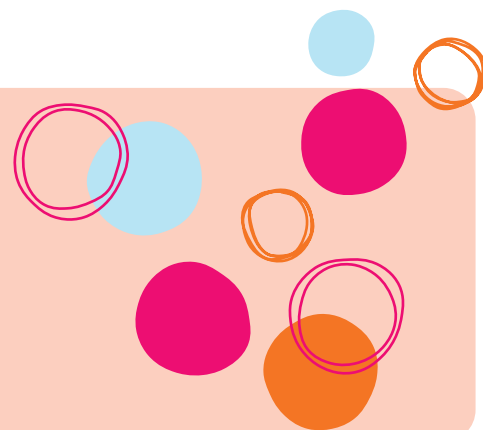
Berfred Foundation

Logan and Hall Accountants and Advisors, Swan Hill

Monash University Work Integrated Learning (internship) Program

Navitas Education Trust

Private supporters



Our team

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

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

Elizabeth Morris

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

Judith Ascroft

CoM Vice President, member, member of Strategy & Projects Sub-committee

Dione Brooks

CoM Secretary, member of Finance & Risk Sub-committee

Andrew Gilchrist

CoM Treasurer, member of Finance & Risk Sub-committee

Philippa Brear

CoM member, member of Strategy & Projects and Fundraising & Communications Sub-committee

Tom Dumaresq

CoM member

Tony Britt

CoM member, member of Finance & Risk Sub-committee

Thomas Gribble

CoM member, member of Finance & Risk Sub-committee

Nimarta Khuman

CoM member, member of Fundraising & Communications Sub-committee

Tanya Caulfield

Member of Strategy & Projects Sub-committee

Courtney Elliott

Member of Fundraising & Communications Sub-committee

Jayshree Mangubhai

Member of Strategy & Projects Sub-committee

Philippa Nicholson

Member of Strategy & Projects Sub-committee

Jayne Pilkinton

Member of Strategy & Projects Sub-committee

Assisi Aid Projects Staff

Dr Jacqueline Parisi

Chief Executive Officer (September 2021 - Present)

Prue Ingram

Chief Executive Officer (June 2020 - September 2021)

Caroline Nitya Gatenby

Program Manager (until October 2021)

Isabella Kenne

Project Officer

Volunteers and internships

Rebecca Hough

Isabella Kenne

Nick Pentney



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

Opinion

We have audited the special purpose financial report (the financial report) of Assisi Aid Projects Inc. (the Association), which comprises the balance sheet as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the cashflow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by the management committee.

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

- (a) giving a true and fair view of the Association's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

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

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

Emphasis of Matter - Basis of Accounting

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

Responsibilities of the Committee for the Financial Report

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

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

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

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

Liability limited by a scheme approved under Professional Standards Legislation.

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

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Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

We communicate with the management committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA



MALCOLM MATTHEWS

Partner

Launceston

Dated this 12th day of November 2021

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

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been:

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

Crowe Audit Australia

CROWE AUDIT AUSTRALIA



MALCOLM MATTHEWS

Partner

Launceston

Dated this 12th day of November 2021

Liability limited by a scheme approved under Professional Standards Legislation.

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Financial Statement

INCOME STATEMENT FOR THE YEAR ENDED 30TH JUNE 2021

ABN: 56 511 265 170

	2021	2020
	\$	\$
REVENUE		
Donations and Gifts		
Monetary	223,890	202,136
Grants		
Dept of Foreign Affairs and Trade - ANCP	150,000	150,000
Dept of Foreign Affairs and Trade - Accreditation	-	-
Other Australian	75,454	57,484
Other Overseas	-	-
Investment Income	457	1,000
Other Income	-	800
TOTAL REVENUE	449,801	411,420
EXPENDITURE		
International Aid and Development Programs Expenditure		
International Programs		
Funds to International Programs	128,680	172,311
Program Support Costs	78,953	105,766
	207,633	278,077
Community Education	17,213	23,816
Fundraising Costs		
Public	16,067	18,855
Government, Multilateral And Private	6,856	11,311
Accountability & Administration	47,889	44,417
Non-Monetary Expenditure	-	-
Total International Aid And Development Programs Expenditure	295,658	376,476
International Political Or Religious Adherence	-	-
Promotions Programs Expenditure		
Commercial Activities Expenditure	-	-
Domestic Programs Expenditure	-	-
Other Expenditure	-	-
TOTAL EXPENDITURE	295,658	376,476
SURPLUS / (DEFICIT) OF REVENUE OVER EXPENDITURE	154,143	34,944
Other Comprehensive Income	-	-
Total Comprehensive Income (Shortfall)	154,143	34,944
Funds Available For Future Use At Beginning Of Financial Year	137,535	102,591
Amounts Transferred To (From) Reserves	-	-
FUNDS AVAILABLE FOR FUTURE USE AT END OF THE FINANCIAL YEAR	291,678	137,535

Financial Statement

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Earnings	Reserves	Other	Total
	\$	\$	\$	\$
Balance at 1st July 2019	102,591	-	-	102,591
Adjustments or changes in equity	-	-	-	-
Items of other comprehensive income	-	-	-	-
Excess of revenue over expenses	34,944	-	-	34,944
Amounts transferred (to) from reserves	-	-	-	-
Balance as at 30 June 2020	137,535	-	-	137,535
Adjustments or changes in equity	-	-	-	-
Items of other comprehensive income	-	-	-	-
Excess of revenue over expenses	154,143	-	-	154,143
Amounts transferred (to) from reserves	-	-	-	-
Balance as at 30 June 2021	291,678	-	-	291,678

BALANCE SHEET AS AT 30 JUNE 2021

	2021	2020
	\$	\$
ASSETS		
Current assets		
Cash & cash equivalents	323,726	132,055
Trade & other receivables	3,220	20,429
Other financial assets	-	-
Total current assets	326,946	152,484
Non current assets		
Property, plant & equipment	227	1,004
Total non-current assets	227	1,004
TOTAL ASSETS	327,173	153,488
LIABILITIES		
Current liabilities		
Trade & other payables	29,153	10,414
Current tax liabilities	1,781	1,603
Other financial liabilities	-	-
Provisions	4,561	3,936
Total current liabilities	35,495	15,953
Non current liabilities		
Total non current liabilities	-	-
TOTAL LIABILITIES	35,495	15,953
NET ASSETS	291,678	137,535
EQUITY		
Reserves	-	-
Retained earnings	291,678	137,535
TOTAL EQUITY	291,678	137,535

Note 1 This financial report has been derived from the Financial Report of Assisi Aid Projects Inc. for the year ended 30th June 2021. The full report is available by contacting the office of Assisi Aid Projects Inc. or at www.assisi.org.au

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

Financial Statement

PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30TH JUNE 2021

	2021	2020
	\$	\$
REVENUE		
Donations and Gifts		
Monetary Donations	203,390	202,136
Non-Monetary Donations	-	-
Welfare	-	-
Development	-	-
Membership Subscriptions	-	-
Administrative Donations	-	-
Bequests And Legacies	20,500	0
	223,890	202,136
Grants		
Community Enterprise Foundation	-	-
DFAT - ANCP	150,000	150,000
DFAT - Accreditation	-	-
Other Australian	75,454	57,484
Other Overseas	-	-
	225,454	207,484
Investment Income	457	1,000
Other Income	-	800
Commercial Activities Income	-	-
Revenue For International Political Or Religious Adherence Promotion Programs	-	-
TOTAL REVENUE	449,801	411,420
EXPENDITURE		
INTERNATIONAL AID & DEVELOPMENT PROGRAMS EXPENDITURE		
Accountability & Administration		
Accounting	-	-
Audit Charges	4,620	5,105
Bank Charges	125	220
Consultants	-	-
Depreciation	777	836
Employment Costs	17,369	21,839
Freight	-	-
Insurance	3,961	2,293
Licences, Registrations, Permits	-	-
Loss On Disposal Of Fixed Assets	-	-
Meeting And Conference Expenses	218	664

	2021	2020
	\$	\$
Office Expenses	14,140	4,982
Postage	105	156
Printing & Stationery	15	-
Rent	3,984	3,984
Staff Training	-	51
Strategy Development	-	-
Subscriptions - Acfid	1,842	3,578
Sundry Expenses	226	710
Telephone	507	-
Travelling Expenses	-	-
	47,889	44,417
Community Education		
Displays	-	-
Employment Costs	10,649	12,336
Llee Account / Admin Support	-	-
Newsletters	-	3,655
Travelling Expenses	-	-
Website	6,564	7,825
	17,213	23,816
Fundraising Costs - Public		
Advertising & Promotions	221	125
Bank Fees	1,564	715
Employment Costs	5,917	10,004
Fundraising - Christmas Cards	1,994	2,429
Llee Account / Admin Support	2,097	2,833
Newsletters	2,694	877
Postage	-	-
Printing & Stationery	-	-
Staff Training	20	-
Subscriptions	-	-
Website Maintenance	1,560	1,872
	16,067	18,855
Fundraising Costs - Government, Multilaterals & Private		
Employment Costs	6,681	10,961
Subscriptions	175	350
	6,856	11,311

	2021	2020
	\$	\$
International Programs		
Funds To International Programs		
India - Women Project	38,201	45,818
Cambodia	11,315	63,059
Disadvantaged Children	57,680	63,433
Disaster Management - COVID	21,484	-
	128,680	172,311
Program Support Costs		
Bank Charges	275	320
Employment Costs	77,439	80,448
Foreign Exchange Loss	-1,593	15,314
Internet & Email Costs	-	-
Materials	-	-
Project Evaluation Costs	2,832	6,467
Telephone	-	-
Training	-	-
Travelling Expenses	-	3,216
	78,953	105,766
Non-Monetary Expenditure	-	-
Domestic Programs Expenditure (Incl Monetary & Non-Monetary)	-	-
Total International Aid & Development Programs Expenditure	295,658	376,476
International Political Or Religious Adherence Promotions Programs Expenditure	-	-
Domestic Programs Expenditure	-	-
Commercial Activities Expenditure	-	-
Other Expenditure	-	-
TOTAL EXPENDITURE	295,658	376,476
Surplus (Deficit) Of Revenue Over Expenditure	154,143	34,944
Other Comprehensive Income	-	-
TOTAL COMPREHENSIVE INCOME	154,143	34,944
Funds Available For Future Use At Beginning Of Financial Year	137,535	102,591
Amounts Transferred To (From) Reserves	-	-
FUNDS AVAILABLE FOR FUTURE USE AT END OF THE FINANCIAL YEAR	291,678	137,535

Financial Statement

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2021

	2021	2020
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Donations and Gifts	223,890	202,163
Grants	246,384	217,832
Payments To Suppliers and Employees	(267,119)	(362,298)
Payment Of Goods and Services Tax	(11,941)	(11,517)
Interest Received	457	1,000
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES (Note 7b)	191,671	47,180
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed Asset Purchases	-	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CASH USED IN FINANCING ACTIVITIES	-	-
Net Increase (Decrease) in Cash Held	191,671	47,180
Cash at the Beginning of Financial Year	132,055	84,875
Cash at the End of Financial Year (Note 7a)	323,726	132,055

Notes to the Financial Statements

FOR THE YEAR ENDED 30TH JUNE 2021

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.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cashflows', AASB 108 'Accounting Policies, Changes in Accounting Estimated and Errors', AASB 1048 'Interpretation of Standards', AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

New or amended Accounting Standards and Interpretations adopted

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

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

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

- (a) Plant & Equipment
Plant and Equipment is valued at historical cost and depreciated on a straight line basis in accordance with its useful life commencing from the time the asset is held ready for use. New computer assets have a useful life of 4 years and other office assets have a useful life of 2 years.
- (b) Income tax
The association is endorsed by the Australian Taxation Office as a charity. It is therefore exempt from income tax. The association is also endorsed as a Public Benevolent Institution.
- (c) Reporting Format
These Australian Council for International Development (ACFID)-Code-compliant financial statements comply with the presentation and disclosure requirements of the ACFID Code of Conduct.
- (d) Impairment of assets
At the end of each reporting date, the committee reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in the income statement.
- (e) Cash and Cash Equivalents
Cash and cash equivalents includes cash on hand, deposits at call held with banks, and other short-term highly liquid investments with original maturities of three months or less.
- (f) Revenue and Other Income
Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.
Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant Revenue

Income from grants that are enforceable and with sufficiently

specific performance obligations are accounted for under AASB 15 as revenue from contracts with customers, with revenue recognised as these performance obligations are met.

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

Donations and bequests

Donations and bequests are recognised at the time they are received. All revenue is stated net of the amount of goods and services tax (GST).

(g) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

(h) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

(i) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as current liability with the amounts normally paid within 30 days of recognition of the liability.

(j) Economic Dependence

Assisi Aid Projects Inc. is dependent on the continued financial support of donation receipts and government grant income for the majority of its revenue used to operate the business. At the date of this report, the Committee of Management has no reason to believe that this support will not be forthcoming in future.

(k) Critical Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Coronavirus (COVID-19) pandemic

Judgement has been exercised in considering the impacts that the Coronavirus (COVID-19) pandemic has had, or may have, on the incorporated association based on known information. This consideration extends to the nature of the products and services offered, customers, supply chain, staffing and geographic regions in which the incorporated association operates. Other than as addressed in specific notes, there does not currently appear to be either any significant impact upon the financial statements or any significant uncertainties with respect to events or conditions which may impact the incorporated association unfavourably as at the reporting date or subsequently as a result of the Coronavirus (COVID-19) pandemic.

Estimation of useful lives of assets

The incorporated association determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life intangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account

2. Administrative donations

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

3. Voluntary donations of time and skill

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

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

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

Australian Administration

Assisi supporters gifted labour to assist with the general running of our Australian operations. From 1 July 2020 to 30 June 2021, Assisi supporters logged 1,242.5 hours of voluntary labour with a value of \$56,713.

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 2021/22 financial year per the Project Agreements that have been signed:

- Enhanced livelihood opportunities for single women families in Tamil Nadu. INR 3,021,202 signed 1 July 2021 with Integrated Development Trust, India.
- Improving the educational outcomes of rural and tribal children through an integrated approach of learning, skills development and family health. INR 3,443,076 signed 1 July 2021 with Integrated Development Trust, India.

Subsequent to balance date, the Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world including Australia and the community where the entity operates. This is considered a non-adjusting subsequent event as at 30 June 2021, however, this pandemic will likely have a financial impact for the Association in the 2022 financial year and potentially financial years beyond this date.

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

7. Cash Flow Information

a. Reconciliation of Cash

Cash at bank

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

Profit (Loss) from Ordinary activities

Depreciation

Loss on sale of fixed assets

Changes in assets and liabilities

(Increase)/Decrease in other assets

(Increase)/Decrease in trade & other receivables

Increase/(Decrease) in trade & other payables

Increase/(Decrease) in tax payable

Increase/(Decrease) in provisions

Net cash from operating activities

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

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

8. Contingent Assets & Contingent Liabilities

Assisi had no contingent liabilities or contingent assets as 30 June 2021.

9. Auditors Remuneration

Audit Fees

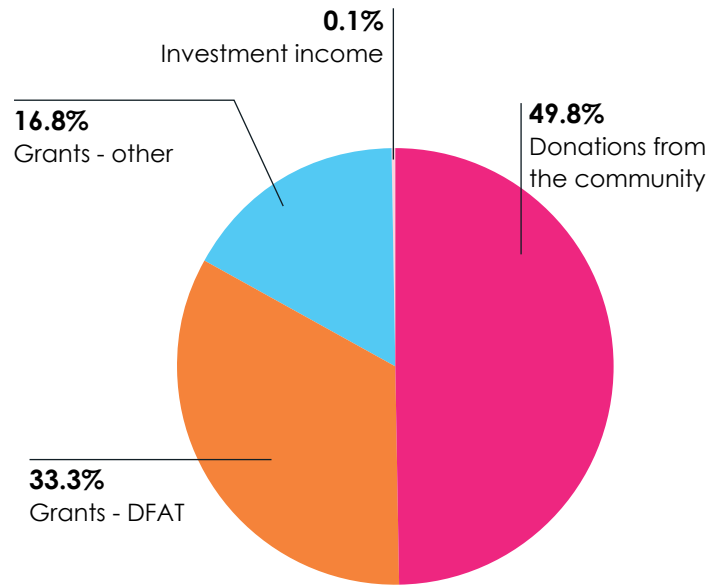
	2021	2020
	\$	\$
Cash at bank	323,726	132,055
	323,726	132,055
Profit (Loss) from Ordinary activities	154,143	34,944
Depreciation	777	836
Loss on sale of fixed assets	-	-
Changes in assets and liabilities		
(Increase)/Decrease in other assets	-	-
(Increase)/Decrease in trade & other receivables	17,209	7,547
Increase/(Decrease) in trade & other payables	18,739	1,802
Increase/(Decrease) in tax payable	178	312
Increase/(Decrease) in provisions	625	1,739
Net cash from operating activities	191,671	47,180
	NIL	NIL
	4,600	4,600

Financial summary

Assisi Aid Projects had a surplus of \$154,143 for the year ended 30 June 2021. This was a result of savings in staff costs, and reducing overseas programs costs due to a shortfall in funding. Assisi Aid Projects is exploring different avenues to increase and diversify funding to enable higher allocations to overseas programs.

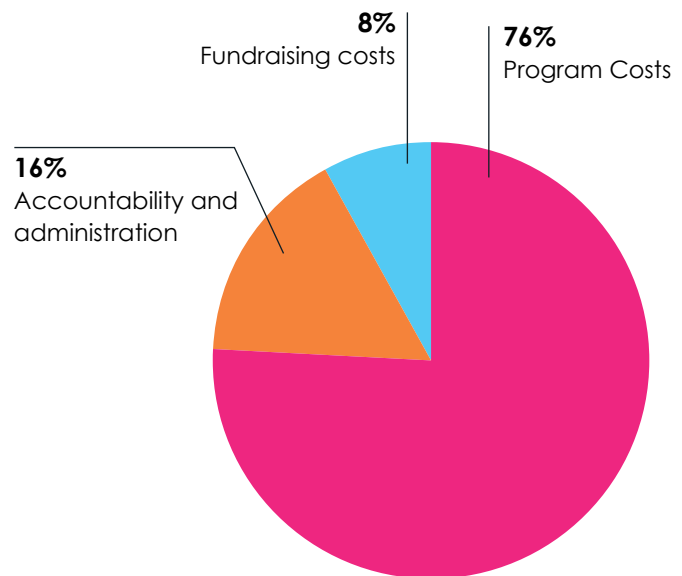
Where funds came from

Donations from the community	49.8%
Grants - DFAT	33.3%
Grants - other	16.8%
Investment income	0.1%
Other revenue	0%
Bequests	0%



Where the funds went

Program costs	76%
Accountability and administration	16%
Fundraising costs	8%



Total expenses for the financial year totalled \$295,658 with \$128,680 being applied to International Programs in India. As restricted fundraising reduced the amount we could spend on overseas programs this year, accountability and administration totalled a larger proportion of costs than in previous years. Some costs including audits, Australia 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.

**ASSISI AID PROJECTS INC.
ABN 56511265170**

**STATEMENT BY MEMBERS OF THE COMMITTEE OF MANAGEMENT
FOR THE YEAR ENDED 30 JUNE 2021**

In the opinion of the Committee of Management,

The financial report gives a fair and true view of the Assisi Aid Project's financial position as at 30 June 2021, and of its performance for the financial year ended on that date.

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

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

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



Andrew Gilchrist (Treasurer)

Dated this 12th November 2021



PLEASE DONATE

THANK YOU!

ALL DONATIONS OVER \$2 ARE TAX DEDUCTIBLE

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

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

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

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

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

I would like to receive future communications via:

post email

I would like to support Assisi Aid Projects with a:

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

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

Bequests: leaving a legacy

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

Assisi Aid Projects Inc.

Ross House, Level 3
247-251 Flinders Lane
Melbourne VIC 3000
Australia
T: +61 3 9070 9040
E: assisi@assisi.org.au

Assisi Aid Projects acknowledges the Traditional Custodians of all the lands on which we work and live. We pay our respects and express our gratitude to their Elders - past, present and emerging.

Australian Aid 



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 Aid Projects has DFAT accreditation and complies with DFAT policies. REG: A0006479K ABN: 56511265170