



**ASSISI AID PROJECTS**  
Empowering Change

**ANNUAL REPORT  
2022-2023**







1974

**Sister Stella, a nun from India, first visits Australia** to learn dairy farming techniques. Upon her return home she establishes the Assisi Farm and Training Centre to share the skills she learnt with women in her community in Tamil Nadu.

1985

**Assisi Aid Projects is formed** to support the Assisi Farm and Training Centre. This was a partnership that empowered thousands of women and their families across Tamil Nadu through income-generation and skills training.



2004

Following major destruction in Tamil Nadu after the **Indian Ocean Tsunami**, Assisi directly supports affected communities.

2013

**Assisi gains Accreditation** from the Australian Government Department of Foreign Affairs and Trade (DFAT), allowing projects to receive funding under the Australian NGO Cooperation Program (ANCP).



2015

**Assisi transitions to a partnership with the Integrated Development Trust (IDT)** to continue to deliver projects in Tamil Nadu, creating local enterprise opportunities for women and empowering them to be agents of social and economic change. A number of the sisters sit as board members at IDT.

2020

During the **COVID-19 pandemic**, Assisi pivoted our projects to provide additional support to the communities we serve. In Tamil Nadu, emergency relief packs were provided and health education was delivered.



2023

Today, Assisi continues to partner with IDT to empower thousands of women across Tamil Nadu, and in March our CEO, Jacqueline, and Program Manager, Cate, visited the single women's project and the children's project. Over the years, **we have further extended our impact** by seeking out new partnerships in Nepal and Indonesia, partnering with the Federation of Business and Professional Women Nepal (BPW Nepal) and Dreamdelion Indonesia.



## A message from the President

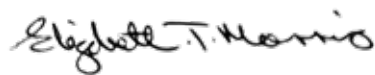
A very warm welcome to our 2022-2023 Annual Report. It has been another exciting year for Assisi Aid Projects, bringing a new partnership with Dreamdelion in Indonesia. Our partnerships with local organisations are the foundation of our work, and are the key to our projects making a positive impact on the lives of many. While Assisi Aid Projects is a small organisation our impact is significant.

Our programs in India, Nepal and Indonesia continue to transform lives and support communities in rural areas. Our newest project with Dreamdelion aims to create social change for vulnerable women. The project is providing tourism training to women, and it will directly engage approximately 70 participants, and indirectly benefit more than 500 community members. Our longstanding projects in India, supporting single women and children, and delivered through our partner Integrated Development Trust (IDT), continues to thrive. This year we expanded our exciting agroforestry project in rural Nepal, delivered by our partner, Federation of Business and Professional Women Nepal (BPW Nepal). The project now includes the Nuwakot District in addition to the Jumla District.

I wish to thank our supporters and donors for their generosity and loyalty throughout the year. Thank you also to our partners, Department of Foreign Affairs and Trade, Navitas Education Trust, and Berfred Foundation for their ongoing support.

Finally, I would like to thank each member of the Committee of Management for their hard work and dedication and acknowledge the wonderful work by our talented staff and volunteers.

Warmest wishes,



Elizabeth Morris OAM  
President



## A message from the CEO

As we close off the 2022-2023 Financial Year with our Annual Report, I would like to say a heartfelt thank you to all our supporters and volunteers. Without your support, it would not be possible to attain the results we achieve for the women and communities we serve.

This year, which seems to have flown by, has been the first year of our new 5-year strategy – a strategy designed to: ensure economic empowerment for women, expand partnerships within Asia-Pacific, and optimise our international development impact.

The year has indeed seen us expand our footprint and deepen our impact. We have strengthened our projects in India and Nepal and have expanded our geographic reach into Indonesia. At the end of the financial year Assisi has effective and impactful programs place, in India (comprising two projects), in Nepal, and in Indonesia.

The Australian Government's Department of Foreign Affairs and Trade (DFAT) continues to support our activities, and we are preparing for re-accreditation of our status as a DFAT Accredited organisation.

All this has been achieved with minimal resources – throughout the year we operated with three part-time staff and the help of volunteers. We strive to optimise efficiency and effectiveness, and only 13.5% of our funds have been administrative spend, while 86.5% of our funds have been channelled to overseas programs.

Again, we extend our deep gratitude to all our supporters, volunteers, our project partners, and our funding partners, including the Department of Foreign Affairs and Trade, Navitas Education Trust, and Berfred Foundation for your support.

Thank you!

With very best wishes and thanks,



Dr Jacqueline Parisi  
Chief Executive Officer



# Our Vision, Mission, Values, Strategy and Goals

## Our Vision

Changing economic and social impact for women and their communities in the Asia-Pacific region

## Our Mission

We create local enterprise opportunities for women, supporting them to be agents of their economic and social change – achieving this through local partnerships

## Our Values

- Partnership: We support localisation, building strong, collaborative, trustful partnerships.
- Accountability: We are responsible for our actions and performance.
- Honesty: We demonstrate truthfulness, authenticity, and integrity in everything we do.
- Responsiveness: We move quickly to adapt our work to changing circumstances and aim to deliver great impact in a sustainable manner.
- Enhancement: We continuously learn and innovate our work.

## Our Strategy 2022-2027

Building on our strong history, this five-year period will see Assisi Aid Projects:

- continue to shift our focus from broad women's empowerment to that of economic empowerment for women, addressing their social and gender constraints
- proactively pursue expansion of effective partnerships (both program and funding related) within the Asia-Pacific region, at a pace that ensures sustainability
- deepen and optimise our international development impact.

We will achieve our strategy through harnessing our healthy collegial culture and optimising impact by reinforcing our pillars of expertise, partnership, funding, and organisational strength.

## Our Goals

The following high-level goals provide the organisational focus for Assisi Aid Projects over the five-year period:

- Codification: to develop strong subject matter expertise, and codify partnership development practices, subject matter expertise and capacities
- Growth: to develop and sustain five program partnerships
- Sustainable funding streams: to grow sustainable funding streams, including private sector partners, and double the funding stream
- Resources: to strengthen resources at a rate aligned with growth of funding and programs
- Signatories: to retain DFAT base re-accreditation (due June 2023) and ACFID self-assessment (2024)

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 2022-23, 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](mailto: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](mailto:code@acfid.asn.au). Information about how to make a complaint can be found at [www.acfid.asn.au](http://www.acfid.asn.au)



# Empowering Every Woman

## Single Women's Project, India

Single women, whether widowed, divorced, or unmarried, in rural Indian villages face discrimination, isolation and poverty. Widowed women in particular face the additional social stigma of being viewed as 'bad luck'. This treatment impacts women's mental and physical health and prevents participation in community life and their ability to engage in paid work.

Our Single Women's Project, implemented by our local partner Integrated Development Trust, supports over 2,000 single women, in 140 women's groups, across 58 rural villages of Tamil Nadu, India. The nature of the groups create space for the women to form supportive relationships and share their stories.

Many thanks to the Australian Government for its support of this project through the Australian NGO Cooperation Program (ANCP), and to Berfred Foundation for its ongoing support of this project.

**Total annual cost to deliver the Single Women's Project:  
AUD \$123,383**

### Key Achievements 2022-2023

- ✓ 83% of women reported feeling respected by the wider community
- ✓ Community Facilitators conducted home visits to over 1,000 families, to encourage women's participation in public life. Many widows began participating in traditionally forbidden activities, such as wearing a bindi, and more than 600 women attended Gram Sabha meetings
- ✓ Business management training was provided to 107 women, and 62 women received interest-free project business loans to set up small businesses. A further 27 women established 8 group businesses using project loans
- ✓ 33 women and adolescent daughters of widows enrolled in vocational courses, including computer training, beautician training, and embroidery
- ✓ Over 1,200 women and adolescent girls attended menstrual education events and medical camps, improving knowledge on menstrual hygiene and ovarian cancer
- ✓ 134 women received free legal aid.

Ms Anjalai received an interest-free business loan from the project, allowing her to begin goat rearing. Image credit: IDT 2023.



15 elderly women received project support this year to help them financially support themselves and their families. Many of the women chose to start goat rearing as a means of earning an income. Image credit: IDT 2023.



Above: This year, 27 women established group businesses with support of the project, such as this fruit and vegetable stall. Image credit: IDT 2023.

Below: With project support, in the form of business management training and interest-free loans, participants in the single women's groups are able to set up a range of businesses, such as this sari store. Image credit: IDT 2023.





# Empowering Every Girl

## Children's Project, India

Long-lasting social change can take generations to achieve. Our commitment to women's empowerment starts by tackling gender inequality at its roots. Children, and especially girls, in rural Tamil Nadu have few opportunities for quality education, personal development, and future employment. Many are from Scheduled Castes and Scheduled Tribes, both recognised by the Government of India as groups facing the greatest disadvantage.

Together with our implementing partner, Integrated Development Trust, Assisi recognises the importance of involving parents and the wider community in improving children's development. The Children's Project works with over 800 children in Tamil Nadu to access a quality education, develop leadership skills and learn how to advocate for their rights. Each of the 30 target villages in Tamil Nadu runs a study centre, children's club, Children's Parliament, and parents' group.

Many thanks to the Australian Government for its support of this project through the Australian NGO Cooperation Program (ANCP), and to Navitas Education trust for its ongoing support of this project.

**Total annual cost to deliver the Children's Project:  
AUD \$106,753**

### Key Achievements 2022-2023

- ✓ 100% of students successfully qualified for the next grade
- ✓ Monthly parent group meetings were attended by 487 parents to discuss ways in which they can support their children's studies at home or school
- ✓ 300 awareness classes delivered to 731 children, covering child rights, career guidance, and basics life skills education
- ✓ 393 Children's Parliament meetings were held for 439 children. The majority of the Children's Parliaments are led by girls, and one former leader has now become a female Panchayat President in one of the target villages
- ✓ 68 girls enrolled in computer training, thereby increasing their future employability prospects
- ✓ Counselling support provided to 58 mothers and children.



Top: The project supported more than 100 people with disabilities to apply for government welfare benefits this year.

Bottom: Through the project, 68 girls have improved their digital literacy by enrolling in computer training this year, equipping them with employable skills for the future.



Top: Parents gather at a parent group meeting to discuss their children's education.

Bottom: Children learning at the study centres are taught a varied curriculum covering English, mathematics and basic life skills.

All Images credited to IDT 2023.



## Stories of Change

### Single Women's Project Case Study

Ms Jeyanthi is a single mother from Karikilli Village, who lives with her daughter and son. After the death of her husband, she faced alienation due to entrenched cultural barriers, causing her to lose confidence and hope for her family's future. Since joining the Single Women's Project, staff have encouraged Jeyanthi to find ways to rebuild her skills and confidence. As an active farmer, Jeyanthi was also supported to continue farming with an interest-free loan. Gradually, she began earning income from the farming business, allowing her to support her family. Jeyanthi continued to flourish, starting a sari business with other women's group members. This has not only generated income, but also increased their recognition and status within the village. The project has continued to support Jeyanthi by enrolling her into embroidery training, which she completed this year, before starting a small enterprise at home. As a single woman, Jeyanthi struggled to assert her rights and fight social barriers. Participating in the project enabled her to slowly re-gain her status in society and empowered her to become a role model for other group members.



### Children's Project Case Study

Priyadarshini, is a 15-year-old girl from the village of Nelvoy. Her father is sick at home and her mother is the family's sole breadwinner. Priyadarshini holds the position of Prime Minister of the village Children's Parliament and is a student at one of the project's study centres. Our learning centre helps Priyadarshini improve her schoolwork, and she is performing very well in class. This year she received project support to enrol in the project's three-month computer course. She completed it with good grades in the final exam and is now qualified to use computers and has basic digital literacy.

“This support will help me find a better group in secondary schools.”



# Advancing Women in Agroforestry Business Enterprise

## Nepal

Traditional attitudes held about the roles of women in Nepal significantly impact their ability to enter the workforce. In the wake of the COVID-19 pandemic, these barriers to employment were further exacerbated. Working together with our implementing partner, Federation of Business and Professional Women Nepal (BPW Nepal), our AWABE II project aims to alleviate this. The project engages over 380 women in the Jumla and Nuwakot districts of Nepal, assisting them in strengthening agricultural trading co-operatives and indirectly providing employment opportunities for up to 1,140 people.

In March 2023, BPW Nepal celebrated its 50th Anniversary during Women's History Month, marking 50 years of delivering women's empowerment projects in Nepal. The President of BPW International, Dr Catherine Bosshart, was in attendance at the celebrations. BPW International was founded in 1930 to develop the business, professional and leadership potential of women through advocacy, education, mentoring, networking, skill-building and economic empowerment programmes and projects around the world.

Batuli Bohara is a 47-year-old woman living in Chhumchaur Village in Jumla, one of the most remote and underdeveloped districts of Nepal. Almost half of Jumla's population lives below the poverty line. The area is characterised by widespread unemployment, low levels of education, and food scarcity. With the support of the project, Batuli Bohara has now started commercially farming Marsi rice, a rare variety of indigenous Himalayan red rice which only grows in Jumla's high altitudes. Since participating in the project, she has also become the leader of the 'Kali Marsi Rice Production Group' in the village, which has 23 members. Under her leadership, other women from the community are showing interest in joining the group and receiving project support for commercial farming. The project also facilitates awareness and advocacy workshops for local government agencies and local women farmers. As an outcome the women's voices are being heard, and local government is offering support for Marsi rice farming. Batuli Bohara says "I'm satisfied by the response of society for the initiative taken for Marsi rice production and promotion activities with the support of the project".

Many thanks to the Australian Government for its support of this project through the Australian NGO Cooperation Program (ANCP), and to Berfred Foundation for its ongoing support of this project.

**Total annual cost to deliver the AWABE II Project:  
AUD \$74,548**

Top: Batuli Bohara drying her Marsi rice. Image credit: BPW Nepal 2023.

Left: Participants in the project engage in a range of income-generating activities, such as becoming involved in agricultural trading cooperatives. Image credit: BPW Nepal 2023.







## Jajal Wae Sustainable Agri-tourism Project

### Indonesia

This year, has seen Assisi embark on another new partnership with Dreamdelion Indonesia, delivering a project focusing on sustainable agri-tourism in the Ngawi region of East Java. Dreamdelion has been implementing projects in Indonesia for more than ten years, with a vision of creating social change for local communities through women and youth.

Many of the women in Ngawi survive on less than AUD60 per month. They are often the sole breadwinners in their families, and endure physically demanding jobs, such as cutting grass for cattle or working as motorbike taxi riders. However, this is not enough. Without finding other means of earning income, some women have been left with no option but to leave their villages, and their children, for the city - in search of often challenging and poorly paid work, such as maids or labourers.

This project supports the establishment of an eco-tourism management group, whereby women receive training in sustainable tourism, management, tour guiding and marketing. By establishing a tourism infrastructure in the region,

and consequently creating alternative sustainable income streams, more women will be able to earn incomes in their villages and stay with their families and their communities in Ngawi.

While providing sustainable sources of income for the women of Ngawi, the project aims to increase their confidence and improve their leadership skills and business acumen. The project is initially engaging approximately 70 women participants, and indirectly benefits more than 500 members of the wider community. The skills development, together with the provision of access to Ngawi's expanding tourist industry, will lead to a strengthening of the women's economic resilience, elevating the status of women, boosting the local economy, and creating more equitable communities.

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

**Total annual cost to deliver the Jajal Wae Project: AUD \$86,775**

# 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**  
**Navitas Education Trust**  
**Private supporters**

## Our in-house partners

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

## 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: Programs; Finance & Risk; and Fundraising & Communications.

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

#### **Elizabeth Morris, OAM**

CoM President, member of Programs, Finance & Risk, and Fundraising & Communications sub-committees

#### **Judith Ascroft**

CoM Vice President, Chair of Programs Sub-committee

#### **Dione Brooks**

CoM Secretary, Chair of Finance & Risk Sub-committee

#### **Andrew Gilchrist**

CoM Treasurer, member of Finance & Risk Sub-committee

#### **Tom Dumaresq, OAM**

CoM member

#### **Nimarta Khuman**

CoM member, member of Programs and Fundraising & Communications sub-committees

#### **Thomas Gribble**

CoM member, member of Finance & Risk Sub-committee

#### **Abderazzaq Noor**

CoM member, Chair Fundraising & Communications Sub-committee

#### **Jayshree Mangubhai**

Member of Programs Sub-committee

#### **Jayne Pilkinton**

Member of Programs Sub-committee

### Assisi Aid Projects Staff

#### **Dr Jacqueline Parisi**

Chief Executive Officer

#### **Cate Coleman**

Program Manager

#### **Isabel Parker**

Project & Engagement Officer  
(commenced January 2023)

### Former Assisi Aid Projects Staff

#### **Isabella Keane**

Project and Engagement Officer (until January 2023) - many thanks to Isabella for her work at Assisi throughout the years, we wish you all the very best in your new role.

### Volunteers and Internships

A big thank you to our volunteers throughout the year:

#### **Madeleine Wenczel**

#### **Kirsty Leighton**

#### **Qiran Wang**

To find out more about our team, check out the "Who we are" page on our website.



# Financial Statements

**Assisi Aid Projects Inc**

**ABN 56 511 265 170**

**For the year ended 30 June 2023**

Prepared by Logan & Hall

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# Statement Of Profit Or Loss

For The Year Ended 30th June 2023

	2023	2022
	\$	\$
<b>Revenue</b>		
<b>Donations &amp; Gifts</b>		
Monetary Donations	107,324	160,461
Bequests And Legacies	40,773	61,257
<b>Total Donations &amp; Gifts</b>	<b>148,098</b>	<b>221,718</b>
<b>Grants</b>		
DFAT - ANCP	277,119	150,000
Other Australian	38,485	37,130
<b>Total Grants</b>	<b>315,604</b>	<b>187,130</b>
Investment Income	3,012	438
<b>Total Revenue</b>	<b>466,713</b>	<b>409,286</b>
<b>Gross Surplus</b>	<b>466,713</b>	<b>409,286</b>
<b>Total Revenue</b>	<b>466,713</b>	<b>409,286</b>
<b>Expenditure</b>		
<b>International Programs</b>		
<b>Funds To International Programs</b>		
Funds Transfer to Project (Womens Project)	58,419	38,917
Funds Transfer to Project (Nepal)	143,688	10,822
Funds Transfer to Project (Children Project)	66,978	56,530
Funds Transfer to Project (Dreamdelion)	14,933	-
Project Costs - Disaster management	-	3,423
<b>Total Funds to International Programs</b>	<b>284,018</b>	<b>109,692</b>
<b>Program Support Costs</b>		
Bank Fees	-	31
Employment Costs	117,149	104,747
Foreign Exchange Loss (Gain)	(2,612)	(2,543)
Project Evaluation Costs	8,566	3,686
<b>Total Project Support Costs</b>	<b>123,103</b>	<b>105,921</b>
<b>Total International Programs</b>	<b>407,120</b>	<b>215,613</b>
<b>Community Education</b>		
Employment Costs		14,532
Website		8,237
<b>Total Community Education</b>		<b>22,769</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



	2023	2022
	\$	\$
<b>Fundraising Costs</b>		
<b>Public</b>		
Employment Costs	14,486	10,969
Advertising & Marketing	3,916	2,779
Bank Fees - Donation Related	1,108	1,080
Christmas Cards	-	2,595
Website Maintenance	2,091	2,279
<b>Total Public</b>	<b>21,602</b>	<b>19,702</b>
<b>Government, Multilaterals &amp; Private</b>		
Employment Costs	<b>14,232</b>	<b>9,881</b>
<b>Total Government, Multilateral and Private</b>	<b>14,232</b>	<b>9,881</b>
<b>Total Fundraising Costs</b>	<b>35,833</b>	<b>29,583</b>
<b>Accountability &amp; Administration</b>		
Accreditation - Consultants	2,500	-
ACFID Council Conference & Membership	300	273
Audit Charges	-	4,200
Bank Charges	158	49
Cleaning & Laundry	75	-
Depreciation	475	309
Employment Costs	28,332	25,240
Insurance	9,584	6,258
Meeting Expenses	169	61
Membership Subscription	3,140	3,520
Miscellaneous	654	206
Office Expenses	6,332	9,195
Office Rent	3,984	4,059
Insurance - Public Liability	348	-
Postage, Freight & Courier	74	52
Printing & Stationery	124	52
Recruitment Costs	57	257
Subscriptions	822	-
Telephone	1,092	1,090
Training	67	7,500
Website Maintenance	1,892	-
<b>Total Accountability and Administration</b>	<b>60,179</b>	<b>62,090</b>
<b>Total Expenditure</b>	<b>525,673</b>	<b>330,055</b>
<b>Current Year Surplus/ (Deficit)</b>	<b>(58,960)</b>	<b>79,231</b>
<b>Total Comprehensive Income</b>	<b>(58,960)</b>	<b>79,231</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Balance Sheet

For The Year Ended 30th June 2023

	2023	2022
	\$	\$
<b>Assets</b>		
<b>Current assets</b>		
Cash & cash equivalents <sup>see note 7</sup>	324,063	391,052
Trade & other receivables	940	998
GST Receivable	1,740	1,923
<b>Total current assets</b>	<b>326,743</b>	<b>393,973</b>
<b>Non current assets</b>		
<b>Property, plant &amp; equipment</b>	1,816	1,816
Office Equipment	3,588	3,588
Less Accumulated Depreciation on Office Equipment	(2,246)	(1,772)
<b>Total Property, plant &amp; equipment</b>	<b>1,342</b>	<b>1,816</b>
<b>Total non-current assets</b>	<b>1,342</b>	<b>1,816</b>
<b>Total Assets</b>	<b>328,085</b>	<b>395,790</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade & other payables	8,337	14,500
Provisions	7,798	10,380
<b>Total current liabilities</b>	<b>16,135</b>	<b>24,880</b>
<b>Total Liabilities</b>	<b>16,135</b>	<b>24,880</b>
<b>Net Assets</b>	<b>311,950</b>	<b>370,910</b>
<b>Equity</b>		
Retained earnings	311,950	370,910
<b>Total Equity</b>	<b>311,950</b>	<b>370,910</b>

# Movements in Equity

For The Year Ended 30th June 2023

	2023	2022
	\$	\$
<b>Equity</b>		
Opening Balance	370,910	291,679
<b>Increases</b>		
Profit for the Period	(58,960)	79,231
<b>Total Increases</b>	<b>(58,960)</b>	<b>79,231</b>
<b>Total Equity</b>	<b>311,950</b>	<b>370,910</b>

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.



# Cash Flow Statement

For The Year Ended 30th June 2023

	2023	2022
	\$	\$
<b>Operating Activities</b>		
Receipts from grants	348,081	205,843
Donations and Gifts	148,098	221,718
Payments To Suppliers and Employees	(566,180)	(349,436)
Interest Received	3,012	519
GST	-	(11,317)
<b>Net Cash Flows from Operating Activities</b>	<b>(66,989)</b>	<b>67,327</b>
<b>Investing Activities</b>		
Proceeds from sale of property, plant and equipment	-	-
Payment for property, plant and equipment	-	-
Net Cash Flows from Investing Activities	-	-
<b>Financing Activities</b>		
Other cash items from financing activities	-	-
Net Cash Flows from Financing Activities	-	-
<b>Net Cash Flows</b>	<b>(66,989)</b>	<b>67,327</b>
<b>Cash and Cash Equivalents</b>		
Cash and cash equivalents at beginning of period	391,052	323,726
Net change in cash for period	(66,989)	67,327
Cash and cash equivalents at end of period	324,063	391,052

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

# Notes to the Financial Statements

## For The Year Ended 30th June 2023

### 1. Summary of Significant Accounting Policies

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

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

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

#### **Property, Plant and Equipment (PPE)**

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.

#### **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.

#### **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.

#### **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.

#### **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.

#### **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).

#### **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.

#### **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.

#### **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.

#### **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.



## 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.

### 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 Skill and Time

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:

1. To officially recognise and appreciate the voluntary contributions made by many supporters in helping Assisi
2. 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 2022 to 30 June 2023, Assisi supporters logged 1,413 hours of voluntary labour with a value of \$67,953.

## 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. They provide banking services to Assisi.

## 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 2023/2024 financial year per the Project Agreements that have been signed:

1. 1. Develop self-advocacy, financial independence, and empowerment of single women in Tamil Nadu. INR 3,928,000 signed 30 August 2023 with Integrated Development Trust, India
2. 2. Improving the educational outcomes of rural and tribal children through an integrated approach of learning, skills development and family health. INR 3,471,000 signed 30 August 2023 with Integrated Development Trust, India.
3. 3. Advancing Women in Agroforestry Business Enterprise (AWABE II) in Nepal. NPR 10,251,660.7 signed 3 May 2023 with BPW Nepal.
4. 4. Jajal Wae Sustainable Agro-Tourism. AUD \$59,700 signed 6 April 2023 with Dreamdelion Indonesia Foundation.

## 7. Cash on Hand

	2023 (\$)	2022 (\$)
Debit Card	392	239
Donation Account	17,391	6,351
Operating Account	5,410	3,363
SIDA Account	298,414	379,905
Stripe AUD	2,456	-
Undeposited Funds	-	1,194
<b>Total Cash on Hand</b>	<b>324,063</b>	<b>391,052</b>

## 8. Contingent Assets & Contingent Liabilities

Assisi had no contingent liabilities or contingent assets as 30 June 2023. (2022: nil)

## 9. Auditors Remuneration

	2023 (\$)	2022 (\$)
Audit Fees	5,100	4,600

## 10. Related Party Transactions

### Interest in Contracts

During the year the association entered into a contract with Logan & Hall Pty Ltd to provide accounting and taxation services to the association. Andrew Gilchrist, who is a committee member of the association, is also the managing director of Logan & Hall Pty Ltd. During the year \$12,870 was paid to Logan & Hall for its services.

These notes should be read in conjunction with the attached compilation report.



# ASSISI AID PROJECTS

Empowering Change

**ASSISI AID PROJECTS INC.**

**ABN 56511265170**

**TRUE AND FAIR POSITION**

**FOR THE YEAR ENDED 30 JUNE 2023**

**Annual Statements Give True and Fair View of  
Financial Position and Performance of the Association**

We, Judith Ascroft, Acting President, and Andrew Gilchrist, Treasurer, being members of the committee of Assisi Aid Projects Inc, certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of Assisi Aid Projects Inc during and at the end of the financial year of the association ending on 30 June 2023.

Signed:

Judith Ascroft, Acting President

Dated: 2nd November 2023

Signed:

Andrew Gilchrist, Treasurer

Dated: 2nd November 2023



# ASSISI AID PROJECTS

Empowering Change

**ASSISI AID PROJECTS INC.**

**ABN 56511265170**

**CERTIFICATE BY MEMBERS OF THE COMMITTEE OF MANAGEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

I, Andrew Gilchrist, of Ross House, 247-251 Flinders Lane, Melbourne, VIC, Australia, 3000 certify that:

1. I attended the annual general meeting of the association held on 25 November 2023.
2. The financial statements for the year ended 30 June 2023 were submitted to the members of the association at its annual general meeting.

---

Andrew Gilchrist (Treasurer)

Dated this 25 November 2023



**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF  
ASSISI AID PROJECTS INC.**

**ABN 56 511 265 170**

**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 2023, the statement of profit or loss and other 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 statement by members of the committee.

In our opinion, the accompanying financial report of the Association is in accordance with the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-profits Commission Act 2012, including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2023 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 the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-profits Commission Act 2012.

**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 Associations Incorporation Reform Act 2012 (Victoria) and 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.

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**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF  
ASSISI AID PROJECTS INC.**

**ABN 56 511 265 170**

**Responsibilities of the Directors for the Financial Report**

The committee of the Association are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members and the Associations Incorporation Reform Act 2012 (Victoria) and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine 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, 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.

**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, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's 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.
- Obtains 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 Entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of management's 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 Entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

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**INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF  
ASSISI AID PROJECTS INC.**

**ABN 56 511 265 170**

- Evaluates 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. The auditor communicates 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 the auditor identifies during the audit.

The auditor communicates 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 the auditor identifies during the audit.

**Other Information**

The committee are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**CROWE AUDIT AUSTRALIA**

**Natasha House**  
Registered Company Auditor (ASIC RAN 520891)  
107 West High Street  
COFFS HARBOUR NSW 2450

Dated: 5 November 2023

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## Financial Summary

For the year ended 30 June 2023, Assisi Aid Projects budgeted to use a portion of its equity. This was primarily due to decisions made, to speed up (ahead of strategy) the expansion of programs in Nepal and into Indonesia. These decisions were made in the knowledge of increased ANCP funding to come. Discrepancies between budget and actual were also incurred due to increased costs of budgeted items. The focus on efficiency, effectiveness and keeping staff and administration costs to a cost-effective level continued. These efficiencies, along with the exploration of different avenues to increase and diversify funding, are a key focus of the current five-year Strategic Plan, in order to enable higher allocations to overseas programs.

### Where funds came from

Donations from the community	23.0%
Bequests	8.7%
Grants - DFAT	59.4%
Grants - other	8.2%
Investment income	0.6%
Other revenue	0%

Note: These percentages are based on total revenue received

### Where the funds went

Program costs	82%
Accountability and administration	11%
Fundraising costs	7%

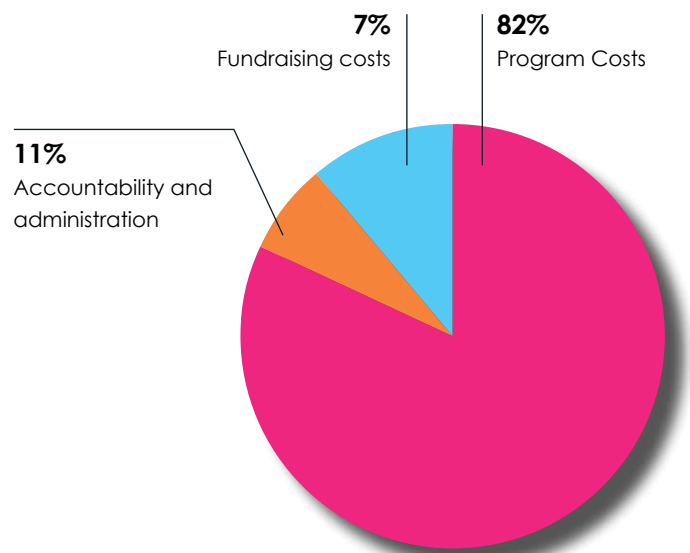
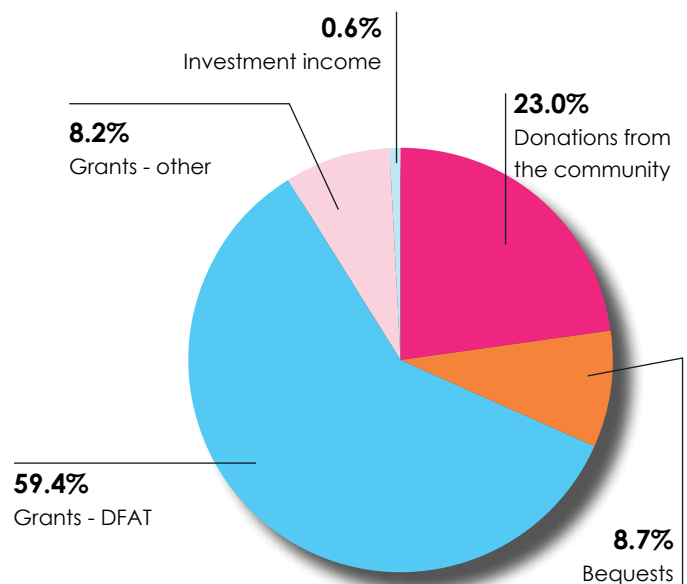
Note: These percentages are based on total expenses.

During the financial year, Assisi was fortunate to be the beneficiary of bequests. The value of these was over \$40,000. With another difficult fundraising environment due to many factors including cost of living pressures, Assisi was still able to raise over \$107,000 of donations from the public.

Total expenses for the financial year was \$525,673 with \$284,017 being applied to International Programs in India, Nepal and Indonesia. This increase in spending is seen through the expansion of all projects with operations returning to and exceeding pre-COVID levels.

Through a new financial system and an efficient administration team, Assisi has brought down administration costs to 11% for this financial year.

Assisi supporters gifted labour to assist with the general running of our Australian operations. Over



the 2022/23 year, Assisi supporters logged 1,413 hours of volunteer labour with a value of \$67,953.

### 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.

The percentages and graphs in this summary are derived from the data found in the audited financial statements of the 2022-23 Annual Report.



# 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](http://www.assisi.org.au) and donate using your credit card.
2. DIRECT DEPOSIT into the Assisi Aid Projects account:  
We accept payments directly into our account, please contact us and we can provide details.
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: \_\_\_\_\_ CCV: \_\_\_\_\_  
 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 participants of our projects will continue to receive support to empower change in their lives. You are welcome to contact our Chief Executive Officer ([assisi@assisi.org.au](mailto:assisi@assisi.org.au)) should you wish to discuss options for leaving a donation in your will.

**Assisi Aid Projects Inc.**  
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 T: +61 3 9070 9040  
 E: [assisi@assisi.org.au](mailto: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.



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