CINI Australia Child In Need India

Annual Reports 2013-15





MESSAGE FROM THE CHAIR

This 'annual' report covers the two financial years from July 2013 to June 2015.

In this time there has been exciting growth and increasing support from donors and volunteers in Australia. Organizationally CINI Australia has developed a strong foundation with the capacity to contribute to change in India.

CINI Australia's inspiration is the work of Child In Need Institute, India. In 2014, CINI celebrated 40 years of empowering those living in poverty to achieve better health, nutrition, education and protection for their families.

CINI Australia was founded in 2010 so that Australians could participate in this fantastic work and help make a difference for women and children in India. CINI Australia recognizes the importance of working with an Indian organization that has a thorough understanding of local needs, capacity and resources. We collaborate with Child In Need Institute because of its respect for the rights and dignity of those in need, the quality and integrity of its staff and because its programs ensure that the benefits will reach future generations.

The CINI Australia community has already reached over 30,000 villagers of West Bengal through our CWFC program, more than 200 children affected by HIV/AIDS and over 80 mothers and children through sponsorships programs.

Our aim is to continually expand our support base and encourage contributors to become regular donors, as this is the most efficient way to fundraise. "Quick fixes" don't last. Regular contributions give us the capacity to plan programs that meet our goal of sustainable development.

CINI Australia has received the invaluable assistance of many who have given their time, expertise and effort. We are very grateful to all our volunteers, donors and sponsors for their generosity. They are all an integral part of CINI Australia's success.

I would like to acknowledge the members of the board for their work, guidance, vision, and commitment to helping CINI Australia to be the best it can be.

Jennie Connaughton Director CINI Australia 4th November 2015

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1 CINI AUSTRALIA'S VISION

CINI Australia's vision is for sustainable development in the health, nutrition, education and protection of women and their families that will help to bring an end to the cycle of intergenerational poverty in India.

CINI Australia's purpose is to enable Australians to contribute to these programs in India so that the lives of women and children in India will be improved through development that increases individual and community capacity, skills, and dignity.

CINI Australia values development that:

- renders aid in a manner appropriate to the needs of the recipients
- fosters an atmosphere of partnership and self-determination
- increases individual and community capacity and skills
- recognizes the sovereignty of the recipients

CINI Australia aims to be recognized as a trustworthy, reliable and effective organization that meets or exceeds best practice standards.

CINI Australia is non-aligned and has no religious or political affiliations.

2 CINI AUSTRALIA'S HISTORY

- 2010 Registration with Australian Securities and Investment Commission (ASIC), Registered as a charity with WA Charities and OLGR NSW Granted ATO Tax-exempt charity status
- 2011 Launch event in Perth
 Signed Memorandum of Understanding with Child In Need Institute, India
- 2012 Registered with the Australian Charities and Not-For-Profits Commission (ACNC).
- 2012, 13, 14 Board member visits to CINI India
- 2014 License renewal with WA Charities
- 2015 Registered for fundraising in Tasmania

CINI Australia is a not-for-profit company limited by guarantee and governed by its constitution.

It is part of CINI International, an association of independent organizations from around the globe who work with CINI India. This group provides an opportunity to exchange ideas about increasing awareness of CINI's work, fundraising and international aid. CINI Australia attended meetings in London (2009) and Verona, Italy (2012).

Donations to CINI Australia currently are not tax deductible. The board will pursue an application to the Department of Foreign Affairs and Trade and the ATO for overseas aid gift deductible status.

All travel by board members is at their own expense and not funded by CINI Australia.

3 THE BOARD OF DIRECTORS

3.1 Governance

The Board of Directors (Board) provides leadership and strategic direction, ensures that CINI Australia is governed effectively and complies with the regulatory standards.

Meeting minutes are recorded and maintained as required. The board develops the budget, monitors expenditure and oversees fundraising and public awareness activities. It decides on program selection and monitors expenditure and progress in India.

The board currently has 5 members. It held 4 meetings in 2013-14 and 6 in 2014-15 and an Annual General Meeting each year. Recruitment of additional members began in 2015.

3.2 Board of CINI Australia

Edward Bramble, OAM, LLM, MA, Dip Crim

Dr. Jennie Connaughton, MBBS, DRANZCOG.

Dr. Peter Connaughton, MB BCh, LRCP&SI, MBA, FAFOEM.

Lee Leonhardt, BSc

Anne-Maree Pezzullo, BSc, MAppSci.

Jacqueline Dillon, BBus (Hons), Grad Cert HSM, RN, RM - resigned January 2015

CINI Australia thanks Jackie Dillon for her valuable contribution to the growth of CINI Australia during her 4 years as a board member.

3.3 India Visits

The board aims to visit our programs and Child In Need Institute, India at least every 2 years.

In February 2014, J. Connaughton met with Child In Need Institute, India's management, local district branches and the communities where our programs run in West Bengal. The best way to understand the benefits of each program is to meet the children, women and local organizations that are involved 'on the ground'.

4 STRATEGIC PLAN CINI AUSTRALIA 2014-2017

The Strategic Plan was developed and approved by the Board in August 2014 and will be reviewed in July 2016.

CINI Australia's strategic plan has 3 main goals:

- Development in India
- Fundraising, Public Awareness and Education in Australia
- Development of the Organisational Capacity of CINI Australia

The full strategic plan 2014-17 is available on the web site www.ciniaustralia.org

5 CINI AUSTRALIA'S ACTIVITIES IN INDIA

5.1 Introduction

Child In Need Institute's "CINI Method" has developed over 40 years of working with disadvantaged groups in India. CINI's "rights based approach" to development is founded on the UN Declarations of Human Rights and The Rights of The Child.

Local women, with minimal education, receive training to identify and map their community's needs. They drive the health and nutrition education of the community. They learn to link with local services and schools to create a community where children are healthy, educated and protected.

CINI's method develops the community knowledge of their rights, government entitlements, how to access them and to negotiate for improvements in services. This is an important aspect of consolidating change. Those who have previously had little say in their communities are empowered to voice their own needs and priorities.

5.2 Community Development Programs

- Child and Women Friendly Communities (CWFC)
- Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA)
- Library project "Reading For All"
- Atikram "Breaking The Barriers for Girls



5.2.1 "Child and Women Friendly Communities" Raiganj, North Dinajpur, India

This 'CWFC' community development project is now in its 4th year and reaches a population of 32,000 across 12 villages in Banglabari, close to the Bangladeshi border. This is one of the most vulnerable districts in West Bengal where only 36% of women are literate.

The project brings together the children, self-help group women, local government and existing services. It starts in pregnancy to ensure the health and nutrition of pregnant women and babies and safe childbirth. 'At risk' children are supported to return to school and adolescents learn about their reproductive rights. The whole community addresses the protection of its children from child labour, child marriage and trafficking. People learn how to access important government support for those living below the poverty line.

The project achievements include:

HEALTH and NUTRITION

- Nearly 100% uptake of pregnancy supplemental nutrition (aprox 400 mother/yr)
- Improvement in early breast feeding still work to be done
- 15% increase in the important first trimester (early) pregnancy health checks
- Improved post birth check ups and family planning
- Nutritional support and follow up of severely malnourished children
- Increased immunization rates of children <6 yrs, now at 98% (3978 children)
- Uptake of government program to provide toilets in homes

EDUCATION

- 24 'drop out children' re enrolled in school and followed up
- Training 1782 adolescents and SHG women to monitor 'girls into school' program which includes access to books and meals and Increases girls school enrollment
- Vocational training 20 adolescents
- Development of parent-teacher groups, teacher training and evaluation
- Children's groups where they learn about health, hygiene and safety
- Women's training in early childhood development

PROTECTION

- Community training on the risks of early marriage, child trafficking and gender equity
- Local authorities learn to recognize 'at risk' children as vulnerable rather than criminal
- 21 Drop in centres for vulnerable children
- 51 adolescent groups to build their knowledge and role in the community
- Direct interventions re child marriage, missing and trafficked children (20 children)

COMMUNITY

- Local government, village leaders and self help group women training on children's rights to health, education and on creating child friendly schools
- Development of 12 Village Level Child protection committees that involve adults, adolescents and children in processes to report, monitor and respond to at risk children

5.2.2 Indian Initiative of Child Centered HIV-AIDS Approach "IICCHAA"



IICCHAA is a community-based initiative for children infected or affected by HIV/AIDS.

This is CINI Australia's third year with IICCHAA, which now reaches 247 children from 192 families. The program started in S24 Parganas (Kolkata) and Raiganj. Last year we were able to take on a third district, Murshidabad. CINI aims to develop Indian support for its programs and to decrease dependence on overseas aid. This has been successful in Raiganj where the Indian company, TATA is now partially funding the IICCHAA program.

Whilst the Indian Government provides HIV treatment, its services do not address nutrition, isolation, stigma, and the economic and psychological impacts of HIV/AIDs on children.

IICCHAA has a child-centred approach. Families attend support group meetings and receive home visits. They learn about their illness, health, hygiene and nutrition. IICCHAA strengthens children's coping skills and builds family communication. Adolescents learn about sexual reproductive health issues and their right to live free from sexual abuse. It places special emphasis on safeguarding future plans of children whose parents have HIV/AIDS. It establishes community support groups to reduce isolation and stigma.

Another 40 families have been identified to join the program and older families now share their experience and knowledge with the new families.

IICCHAA strengthens links between government services, NGOs, HIV positive networks and community groups so that together they can develop 'child friendly' social services. CINI has a significant advocacy role in addressing discrimination in schools, workplaces, medical care and the community. As a result parents have been accepted back at work and children at school. By educating school staff and local councils, families are better able to access much needed government services such as food rations and financial assistance.

There is an enormous need for this very effective program. CINI is now focusing on training more women facilitators to increase its capacity to assist more affected families.

Budget Apr 2013-Mar14: \$24,719 Apr 2014-Mar15: \$34,281

5.2.3 Library project: "Reading For All"

This project was developed with University of WA medical students to provide children in Kolkata's slums with access to books, computers and a safe place to read.



The first "library resource" is at Rani Bhabani, a school for boys (9 -14 years) in Kolkata. CINI provides the residential care and essential education support for the boys who attend a government school.

100 children are now using the library. This 'resource" includes bookshelves, computer, music system and DVD player, text, story, drawing and reference books, comics, magazines and newspapers. Staff and children have had library training and local volunteers and donors assist. The set up cost was \$1700 and in 2015 a further \$750 was contributed for additional maps, teaching materials, books and music.

CINI Australia invites those with a love of reading to support further library resources. It is an ideal project for Australian schools and students.

5.2.4 Atikram: "Breaking The Barriers" - further education for girls



Two sisters made a special donation in remembrance of their brother Peter Wootton. They wished to give a little back to the country that he loved and where he spent much of his life. Their contribution has gone towards CWFC, the library project and Atikram.

The Atikram initiative aims to break the barriers to secondary and tertiary education faced by girls from economically disadvantaged families. Many young girls want to continue beyond basic primary school but their families are unable to support the costs involved. As a result they leave school and are subject to economic pressure to marry young, work or risk being trafficked.

Atikram provides 20 girls with mentoring, academic assistance, books, and life skills training over a three years of secondary school. They receive in English, math and science coaching and there are plans to include computer training. Their families are encouraged to be involved in their daughters' progress.

These girls come from south of Kolkata where almost 50% of girls are married before the legal age of 18. Atikram will help these girls have a better chance of further education and self-sufficiency.

According to the World Bank an extra year of secondary schooling can increase a girl's future wages by 10-20% that in turn affects the well being of her family. (Plan: The State of The World's Girls 2009)

5.3 CINI Australia Sponsorships



CINI Australia's sponsorships contribute to whole community programs.

5.3.1 "Sponsor a Mother and Help her Child" Sponsorships

In rural Patra, south of Kolkata, sponsorships start in pregnancy to ensure adequate nutrition, health care, safe childbirth and continue with the mother and baby to the age of 2 years. CINI community workers visit young mothers in their homes and link them with the local health services. They support them in all aspects of care until the baby is 2 years. This improves the young mothers ability to care for her child and the family's understanding of her needs.

Currently 20 sponsors provide \$9000 over 3 years to maternal and child health programs.

5.3.2 "Educate a Child" Sponsorships

Topsia is an inner city Kolkata slum district where these sponsorships support CINI's Urban Unit to run afterschool education centers for vulnerable children.

Families survive here through leatherwork, rag picking, the tanning industry, bag making and plastic work - difficult, low paid work. Education takes second place in the battle to earn an income. Most of the children are first generation school goers and CINI's primary objective is that they complete elementary education. These children are eager to learn and even at a young age know that education is an important step on their path out of poverty. Adolescents become role models for younger children and advocates for change in their community.

The 24 "Educate A Child" sponsors provide \$6000 over the 2-year period

6 CINI AUSTRALIA'S ACIVITIES IN AUSTRALIA

CINI Australia works with the Australian community by:

- Raising funds for programs in India
- Raising awareness about those living in poverty in India and the principles of sustainable development
- Providing accurate feedback to donors
- Maintaining a sustainable organization with the capacity to provide for well planned and sustainable development in India

6.1 Fundraising activities by CINI Australia

Since the launch in 2011, CINI Australia has contributed \$156,725 to development programs. This achievement is thanks to the enthusiasm and hard work over 70 volunteers.

The major events were:

- Mothers Day Celebration 2014 and 2015
- Not-for-profits Training workshops 2014
- City To Surf CINI Fun Run WA 2013 and 2014
- Cycle For Change 2015 Tasmania
- CINI Australia Money boxes
- Appeal for donations via our newsletter and social media Independent and employee events

6.2 Publicity and Awareness

CINI Australia maintains a web site, Facebook page, produces a newsletter and presents public talks. This builds an understanding in Australia of our contribution to change and the importance of collabourating with an organization that has extensive expertise community development.

6.3 Support by individuals, groups and workplaces

Individuals, workplace groups, school children and community groups around the country have organized their own fundraisers for CINI. They include the Albany Putters, City Of Stirling Casual For A Cause, Shenton Park meditation group, St. Peters College SA and Loreto Primary School.

6.4 Recurring donations

CINI Australia is founded on the principle of sustainable development, which needs long term planning with projected budgets. Recurring donations form an important component of fiscal planning over the life of a program. Our regular donors contribute approximately \$11,500 per annum.

7 ACKNOWLEDGEMENTS

Dr. Samir Chaudhuri, the co-founder of Child In Need Institute, India continues to give his guidance, encouragement and wisdom. Rajib Haldar, Dr Rumeli Das, Nilangina Ghosh and Kakoli Dey of CINI provide important advice, assistance and regular progress reports.

Generous 'In kind' support helps keep the unavoidable administrative costs of running a not-for-profit and meeting Australian legislative requirements, to an absolute minimum.

CINI Australia gives particular thanks to:

Gerry Incollingo, LCI Partners Pty Ltd, NSW: Accountants

Richard Gregson of Pure Integrity (2014) and Walker Wayland (2015): Auditor

Zak Connaughton: IT and Web site

Luke Sweet: Publicity, Graphics, Design and Web

John XXIII College and students Claremont

CINI Australia depends on the effort and skills of the wonderful volunteers who include Emma Greene, Maggie Hansberry, Jackie Rowse, Oliver Trupp, Brigitte Geugeun, Elizabeth Stroud, Anne Held, Bridie Hardy, Madeleine Burns and Kalpana Devi

Mother's Day Committees: Judy Kaye, Margy, Nicoli and Esther Cullity, Minakshi Grover, Jarmilla Collins, Ella and Sophie Hamersley, Seema Mazumdar, Kalpana Devi, Pauline Connaughton, Hannah Broughton and Michele Marzo and the many cooks and helpers

Cycle For Change 15 Riders: Josh Ingram, Karen Hall, Steph Chandler, Karina and Neil Powers, Camille, Jennie, Peter Connaughton and Megan Clark

Our success is made possible through the generosity of many businesses and individuals.

Jhankar Music Group Boat Shed Market Harvey Fresh

LiquorBaron Claremont Office Works Fremantle

Mosman Fresh IGA Smooth Movers Table Culture Subiaco

Anna Chandler Designs Spare Parts Theatre Pregnancy Day Spa

Reclaim Your Space

Bodhi J Spa

Kailis Wines Wilyabrup Bunnings Cottesloe Manic Botanic Florist

Musica Viva Luna Movies Scruffy Dog Studio Creation Landscape

Jane Denis

Comedy Company Roadshow

Perth Theatre Co

WASO Plata Bonita

Silverstream Wines

Jenny Jones Rugs Starworld Framing Swan Valley Winery Tour

The Honey Cake

Rivergum Riding School

Labour Of Love Cottesloe Golf club

Main Peak

Spotlight Myaree Woolworths Palmyra Organic Valley

Discovery Learning C.Verhof Belly Dancing

Claremont Vet Cake Subiaco

Retravision O'Connor

Simone Pereles Lingerie

Kitchen Warehouse Myaree Cottesloe Hotel The Naked Fig

Chai Baba

Ella Hammersely design Dymocks Carousel Kakulas Sisters

The Bengal Restaurant D.Sheppard Bookkeeping The Wine Shop George St The Swanbourne Market

7 to 1 Photography

Moonlight & Roses Florist

Wild Bakery Bread Coolabah Charms

Margaret River Chocolate Factory

KV Tai Chi Scotch College

Loreto Nedlands Primary

Notre Dame University & students

8 FINANCIAL REPORT

The financial statements were prepared by accountants, LCI Partners Pty Ltd of Caringbah, NSW, audited by independent auditor Richard Gregson of Pure Integrity (2014) and Walker Wayland (2015) and approved by the board.

Explanatory comments

2014-15

- 1. The Income and expenses include monies paid by riders into CINI accounts for tour and travel costs. These were 'pass through' funds and not paid from CINI Australia funds. Riders completely covered all their costs.
- 2. Only \$2750 was transferred to CINI India in the 2014-15 compared to \$67,212 in 2013-14 Reasons:
 - A. 2014-15 Full year budget transferred
 - B. As single amount of \$67,212 in April 2014
 - C. Decision made to transfer 2015-16 budget in 2 half year payments
 - D. First payment of \$39,000 delayed until July 2015, second payment of approximately \$33,000 due Oct 15 to meet the April 2015- March 16 India financial year budgets.

Administrative costs were \$4262 in 2013-14 and \$4320 in 2014-15.

CINI Australia is committed to keeping expenses to a minimum whilst ensuring that it remains solvent and financially secure. This is only possible with the pro bono assistance we receive.

9 FINANCIAL STATEMENTS

Special Purpose Financial Statements for the year ended 30th June 2014

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Financial Statements for the year ended 30th June 2015

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INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

		2014	2013
	Note	\$	\$
Income			
Revenue		59,311.12	105,756.23
Raw materials and consumables used		(3,337.50)	(436.23)
Expenditure			
Advertising expenses		375	(740.59)
Bad and doubtful debt expenses		(4)	(398-64)
Board Training		(800.00)	57
Funds remitted to CINI India for Program Budgets			(49,306.00)
Other expenses		(3,531.00)	(11,609.99)
		51,642.62	43,264.78
Profit for the year		51,642.62	43,264.78
Retained earnings at the beginning of the financial year	ar	56,059.92	12,795.14
Funds remitted to CINI India for Program Budgets		(67,212.00)	-
Retained Earnings		40,490.54	56,059.92

BALANCE SHEET AS AT 30 JUNE 2014

		2014	2013
	Note	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	40,490.54	56,059.92
TOTAL CURRENT ASSETS		40,490.54	56,059.92
TOTAL ASSETS	-	40,490.54	56,059.92
LIABILITIES			
CURRENT LIABILITIES			
TOTAL CURRENT LIABILITIES	-	-	1.5
TOTAL LIABILITIES			48
NET ASSETS	-	40,490.54	56,059.92
EQUITY			
Retained earnings	3	40,490.54	56,059.92
TOTAL EQUITY	2 0	40,490.54	56,059.92
			27/7/2012/19/2012/19/2012

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

1 Summary of Significant Accounting Policies

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non - reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of the company.

The financial statements have been prepared in accordance with significant accounting policies disclosed below which the directors have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless stated otherwise in the notes. The accounting policies that have been adopted in the preparation of these statements are as follows:

Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the balance sheet.

Revenue and Other Income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Interest revenue

Interest revenue is recognised using the effective interest rate method.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

		2014	2013
		\$	\$
2	Cash and Cash Equivalents		
680	Cash at Bank - Westpac (Working Account) 344855	19,865.80	4,447.62
681	Cash at Bank - Westpac (Gift Fund) 344863	7,511.61	51,612.30
682	Cash Reserve Acct - Working Acc	3,511.83	27
683	Cash Reserve Acct - Gift Fund	9,601.30	£
		40,490.54	56,059.92
3	Retained Earnings		
	Retained earnings at the beginning of the financial year	56,059.92	12,795.14
	Net profit attributable to the Company	51,642.62	43,264.78
	Funds remitted to CINI India for Program Budgets	(67,212.00)	<u> </u>
	Retained earnings at the end of the financial year	40,490.54	56,059.92

- Note 2013 Year: Net profit attributable to the Company is profit after Funds remitted to CINI India for Program Budget of \$49,306.
- Funds remitted to CINI India are allocated under Equity of the Company from 2014 Financial onwards.
- Note 2014 Year: Reclassification of accounts was performed to segregate sources of income.

DIRECTORS' DECLARATION

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to the financial

The directors of the company declare that:

- 1. The financial statements and notes, as set out on pages 1 to 4, are in accordance with the Corporations Act 2001 and:
 - (a) comply with accounting policies as stated in Note 1; and
 - (b) give a true and fair view of the company's financial position as at 30 June 2014 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.
- In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director	addillon
	Jacqueline Efizabeth Dillon
Director	C.L. Courcedes
	Carolee Ruth Leonhardt

Dated this 28th day of October 2014

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF CINI AUSTRALIA ABN 50 142 493 570

Report on the Financial Report

I have audited the accompanying financial report, being a special purpose report, of CINI Australia, which comprises the income statement and balance sheet as at 30 June 2014 and the profit and loss statement for the year then ended, other explanatory notes and the directors' declaration contained on page 5.

Directors Responsibility for the Financial Report

The directors of CINI Australia are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate and meet the needs of the members. The directors' responsibility also includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates by the company as well as evaluating the overall presentation of the financial report.

I believe that the evidence that I have obtained is sufficient and appropriate to provide a basis for my opinion.

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF CINI AUSTRALIA ABN 50 142 493 570

Independence

In conducting my audit, I have complied with the independence requirements of the Corporations Act 2001, I confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of CINI Australia on 24 October 2014 would be in the same terms if provided to the directors as at the date of this auditor's report.

AUDIT OPINION

In my opinion, the financial report of CINI Australia is in accordance with the Corporations Act 2001, including:

- Giving a true and fair view of the company's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- Complying with the Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

Basis of Accounting and Restriction of Distribution

Without modifying my opinion, I 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 directors' financial reporting responsibilities under the Corporations Act 2001. As a result, the financial report may not be suitable for another purpose.

Richard James Gregson

Registered Company Auditor # 449582

Dated this 28th day of October 2014

The Directors CINI Australia ABN 50 14204930570

CINI AUSTRALIA FINANCIAL REPORT 2013-14 AUDITOR'S INDEPENDENCE DECLARATION

In relation to my audit of the financial report of CINI Australia for the year ended 30 June 2014, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of the Corporations Act 2001; and
- no contravention of any applicable code of professional conduct. (ii)

Richard James Gregson Registered Company Auditor # 449582

Perth, Western Australia

24 October 2014

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

		2014 \$	2013 \$
	INCOME		
230	Gift Fund Account - Donation		
-0	Donations - General	14,819.07	A-
-0		2,510.00	5% 8 -
-0		3,900.00	6 -
-0	E . E	6,719.24	32
-0		1,731.30	, -
-0		1,780.00	5. -
-0		2,000.00	9 -
-0		1,337.35	92
-0		283.95	2.5
-1		384.68	1.00 miles
		35,465.59	(F
231	Working Account		
-0		2,290.00	72
-0		450.00	32
-0.		832.00	×-
-0	E .1. 1014.51	1,150.00	44
-0	1 (22)	374.75	92
-0	T	60.00	92
-0	,	3,726.04	2 .
-0	1	14,417.60	2 -
	,	23,300.39	(-)
232	Donation (Working Account)	E)	2,012.00
234	C2S	20	15,078.55
235	Money Boxes	₹	1,019.45
236	Sales - Tuck Shop	70	297.30
237	Christmas Cards	2	375.00
238	Entertainment Book	20	611.00
240	Donations - Event Cycle for Change	5/	63,880.59
241	Library Project		80.00
242	Donations - Individual Event	₩	186.70
243	Event - Dinner	28	3,170.00
246	Membership		30.00
247	Donation (Gift Fund Account)		18,881.86
		58,765.98	105,622.45

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

		2014 \$	2013 \$
		v	•
	LESS: COST OF GOODS SOLD		
270	Christmas Cards	20	436.23
273	CIA Dinner Entry Fee	1,150.00	
274	Purchases - Mothers Day	229.50	×.
275	Workshop	1,958.00	(-
	16	3,337.50	436.23
	GROSS PROFIT FROM TRADING	55,428.48	105,186.22
	OTHER INCOME		
199	Interest Received	545.14	133.78
		55,973.62	105,320.00
	EXPENSES	0 0000000	V. T.
302	Advertising	20	740.59
308	Account Fee Everyday Hero	<u> </u>	398.64
309	Bank Charges	437.95	420.32
311	Merchant Fees	264.00	264.00
312	Account Fee Everyday Hero	68.64	5.75
313	MyCause Bank Fees		1,235.31
315	Ent Books	5	780.00
317	Commissions - My Cause	<u>.</u>	6,059.93
318	Commissions - Every Day Hero	22	27.50
346	Funds to CINI India for Program Budgets	28	49,306.00
381	Public Liability	957.55	1,156.06
382	Insurance - Directors	1,541.50	1,421.12
414	Postage, Printing & Stationery	261.36	240.00
448	Board Training	800.00	10 LT 1000 LT 1
		4,331.00	62,055.22
	Profit before income tax	51,642.62	43,264.78
	Profit before income tax	51,642.62	43,

Financial Statements for the year ended 30th June 2015

CINI AUSTRALIA A COMPANY LIMITED BY GUARANTEE ABN: 50 142 493 570

DIRECTOR'S REPORT

The directors present this report on the company for the financial year ended 30 June 2015.

Directors

The names of each person who has been a director during the financial year and to the date of this report are:

Edward Charles Bramble
Jennifer Connaughton
Peter Connaughton
Jacqueline Elizabeth Dillon(resigned 13th January 2015).
Carolee Ruth Leonhardt
Anne-Maree Pezzullo

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Jacqueline Dillon tendered her resignation as director on the 13th January 2015. The resignation was accepted by the board at a board meeting held on the 17th January 2015.

Principal Activities

The principle activity of CINI Australia was to fund 2 programs with Child In Need Institute India. The Child and Women Friendly Communities (CWFC) program addresses the health, nutrition, education and protection needs of 12 very disadvantaged villages (30,000 people) in West Bengal. Education, training and health programs build the capacity of the communities and reduce malnutrition, illiteracy and poverty. The IICCHAA program supports 200 families across 3 districts to overcome the health, economic and social impact of HIV/AIDS through family training, education and counselling intervention.

Achieved objectives for the year ended 30 June 2015

Continued support of communities based in India.

Short-term and Long-term Objectives

The company's short-term objectives are to:

- complete the current CWFC program to ensure that the development achieved remains sustainable
- support the families in the current IICCHAA program
- build CINI Australia's reach and support base in Australia

DIRECTOR'S REPORT

The company's long-term objectives are to:

- develop a reliable donor and support base in Australia
- increase awareness in Australia of the work of Child In Need Institute in India
- support sustainable development programs in other areas of need in India
- support the empowerment of women, reduce illiteracy and malnutrition in India and help break the inter generational cycle of poverty.
- maintain a sustainable organization in Australia that strives to meet best standards of governance and keep expenditure in Australia to a minimum

Strategy for Achieving the Objectives

To achieve its stated objectives, the company has adopted the following strategies:

- run a variety of fundraising activities each year
- invite community and volunteer participation in all activities.
- encourage independent activities in support of CINI Australia.
- build a regular donor population.
- education about Child In Need Institute, India.
- maintain regular communication with Child In Need India for project planning, budgets, development, reporting and evaluation. This includes a Memorandum of Understanding and one or two yearly site visits to programs.

Key Performance Measures

The company measures its own performance through the use of both quantitative and qualitative benchmarks. The benchmarks are used by the directors to assess the financial sustainability of the company and whether the company's short term and long term objectives are being achieved.

Information on Directors

Edward C	harles	Bramble
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Qualifications Criminal lawyer, board member of the not-for-profit companies Thomas

Holt Village and Project Youth, Sutherland Shire, NSW.

Experience Order of Australia Medal in 2009 for his services to the legal profession

and his community.

Special Responsibilities Director

Jennifer Connaughton

Qualifications General practitioner for 35 years.

Experience Secretary and co-founder of CINI Australia.

Special Responsibilities Secretary.

Peter Connaughton

Qualifications Consultant Occupational Physician. Master of Business Administration

Experience Member of the Western Australian Commission for Occupational Safety

and Health, President-Elect of the Australian Faculty of Occupational

and Environmental Medicine.

Special Responsibilities Director

DIRECTOR'S REPORT

Carolee Ruth Leonhardt

Qualifications Experience

Bachelor of Science, Computer Science.

Previous board member and treasurer Multicultural Women's Health

Care Centre (now Fremantle Women's Health Centre).

Special Responsibilities

Director.

Anne-Maree Pezzullo

Qualifications Experience

Bachelor of Science, Master of Applied Science

Project manager in research and drug development services within the

pharmaceutical industry for over 14 years.

Special Responsibilities

Treasurer.

Director's meetings

During the financial year, 6 meetings of directors were held. Attendances by each director were as follows:

	Director's Meetings		
	Number eligible to attend	Number attended	
Edward Charles Bramble	6	5	
Jennifer Connaughton	8	6	
Peter Connaughton	6	6	
Jacqueline Elizabeth Dillon	3	3	
Carolee Ruth Leonhardt	6	5	
Anne-Maree Pezzullo	6	6	

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$2 each towards meeting any outstanding obligations of the entity. This undertaking continues for 1 year after the person ceases to be a member. At 30 June 2015, the total amount that members of the company are liable to contribute if the company is wound up is \$10 (2014: \$10).

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2015 has been received and can be found on page 4 of the financial report.

Signed in accordance with a resolution of the Board of Directors:

Anne-Maree Pezzullo

Director 21

Dated this day of October 2015

Director

Dated this day of October 2015



AUDITOR'S INDEPENDENCE DECLERATION UNDER \$ 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF CINI AUSTRALIA

FOR THE YEAR ENDED 30 JUNE 2015

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2015 there have been no contravention of:

- the auditor independence requirement as set out in the Corporations Act 2001 in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

Walker Wayfound audit (WA) Aly Led

WALKER WAYLAND AUDIT (WA) PTY LTD

RICHARD GREGSON CA

Director

Level 2, 129 Melville Parade.

COMO WA 6152

Australia

Dated this 21st day of October 2015



STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 \$	2014 \$
Revenue Gross profit	2	92,907 92,907	59,311 59,311
Expenses Depreciation Total expenses	3	(22,506) (325) (22,831)	(7,669) - (7,669)
Operating surplus for the period before income tax Income tax expense Operating surplus for the period	1(d)	70,076 - 70,076	51,842 - 51,842
Other comprehensive income Total comprehensive income for the period Total comprehensive income attributable to members of the entity		70,076 70,076	51,642 51,642

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015

	Note	2015 \$	2014 \$
ASSETS CURRENT ASSETS Cash and cash equivalents TOTAL CURRENT ASSETS	4	107,499 107,499	40,491 40,491
NON CURRENT ASSETS Plant and equipment TOTAL NON CURRENT ASSETS TOTAL ASSETS	5	318 318 107,817	40,491
LIABILITIES TOTAL CURRENT LIABILITIES	:	-	-
TOTAL LIABILITIES NET ASSETS		107,817	40,491
EQUITY Retained Surplus TOTAL EQUITY	;	107,817 107,817	40,491 40,491

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2015

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2013	56,060	56,060
Comprehensive income		
Net surplus for the period	51,642	51,642
Distributions to Child In Need Institute India	(67,211)	(67,212)
Total comprehensive income attributable		
to members of the entity	(15,569)	(15,570)
•		
Balance at 30 June 2014	40,491	40,490
Balance at 1 July 2014	40,490	40,490
Comprehensive income		
Net surplus for the year	70,076	70,076
Distributions to Child In Need Institute India	(2,750)	(2,750)
Total comprehensive income attributable	(2,100)	(2,700)
to members of the entity	67,326	67,326
to members of the entity	01,020	07,020
Balance at 30 June 2015	107,816	107,816

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The financial statements cover CINI Australia as an individual entity, incorporated and domiciled in Australia. CINI Australia is a company limited by guarantee.

The financial Statements were authorised for issue on 21 October 2015 by the directors of the company.

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Corporations Act 2001. The company is a non-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Donations and bequests are recognised as revenue when received.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

All revenue is stated gross of the amount of goods and services tax (GST), as the entity is not registered for GST.

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Plant and equipment

Plant and equipment are measured on a cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

The cost of fixed assets constructed within the association includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

(d) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(e) Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2015

		2015	2014
_		\$	\$
2.	REVENUE		
	Interest received	931	_
	Donations general	28,037	17,109
	Sponsorship	4,375	6,860
	Library project	163	284
	Money box	695	1,337
	Contributions - members	110	-
	Fundraising events internal	57,609	22,805
	Fundraising events external	742	9,104
	Sales	195	-
	Nepal Earthquake Appeal	50	-
	Entertainment book	-	832
	Tuckshop	-	375
	Membership	-	60
	Other corporations		545
	Total sales	92,907	59,311
3.	Expenses		
	CIA Dinner entry fee	-	(1,150)
	Purchases mothers day	-	(230)
	Workshop	-	(1,958)
	Advertising	(778)	-
	Bank charges	(484)	(438)
	Cost of goods sold	(455)	-
	Online fundraising fees	(2,224)	-
	Account fee everyday hero	-	(69)
	Insurance	(2,520)	(2,499)
	Merchant fees	(289)	(264)
	Postage, freight and courier	(44)	(261)
	Printing and stationery	(1,019)	(800)
	Staff training and welfare	-	-
	Fees and permits	(103)	-
	Volunteers costs	(156)	-
	Travel costs	(102)	-
	Rider costs and shirts	(13,998)	-
	Equipment hire/lease	(76)	-
	Catering	(226)	-
	Sundry Expenses	(32) (22,506)	(7,669)
		(22,306)	(7,008)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2015

4.	CASH AND CASH EQUIVALENTS	2015 \$	2014 \$
	CINI Australia gift fund	45,666	7,512
	CINI Australia working account	13,468	19,866
	CINI debit card	359	-
	Gift fund cash reserve	45,776	9,601
	Working account cash reserve	2,230	3,512
		107,499	40,491
5.	PLANT AND EQUIPMENT		
	Plant and equipment	643	-
	Less: Accumulated depreciation	(325)	-
	•	318	-

6. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

In the opinion of the Directors of the Company, the Company did not have any contingencies at 30 June 2015 (2014:None).

7. EVENTS AFTER THE END OF THE REPORTING PERIOD

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

DIRECTORS DECLARATION

In accordance with a resolution of the directors of CINI Australia, the directors of the company declare that;

- The financial statements and notes, as set out on pages 1 to 11, are in accordance with the Corporations Act 2001 and:
 - a. comply with Australian Accounting Standards applicable to the company; and
 - give a true and fair view of the financial position of the company as at 30 June 2015 and
 of its performance for the year ended on that date with the accounting policies described
 in Note 1 to the financial statements.
- In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Anne-Maree Pezzullo

Director 21

Dated this day of October 2015

Carolee Ruth Leonhardt

Director

Dated this 2 day of October 2015



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CINI AUSTRALIA LIMITED

FOR THE YEAR ENDED 30 JUNE 2015

We have audited the accompanying financial report of CINI Australia Limited, which comprises the statement of financial position as at 30 June 2015, the statement of profit or loss and other comprehensive income and the statement of changes in equity for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position of the association.

Director's Responsibility for the Financial Report

The directors of the company are 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 Corporations Act 2001 and is appropriate the meet the need of the members. The directors responsibility also includes such internal control as the directors determine necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the

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





INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CINI AUSTRALIA LIMITED

FOR THE YEAR ENDED 30 JUNE 2015

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001. We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of CINI Australia Limited, would be in the same terms if given to the directors as at the time of the auditor's report.

Basis for Qualified Opinion

Given the nature of the cash receipts, specifically; Donations and Fundralsing. It is not possible for our examination to include audit procedures that extend beyond the amounts of cash receipts of Donations and Fundralsing recorded in the accounting records of CINI Australia.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial report of CINI Australia Limited is in accordance with the Corporations Act 2001, including:

(a) giving a true and fair view of the Company's financial position as at 30 June 2015 and of its performance for the year ended on that date; and

(b) complying with Australian Accounting Standards and the Corporations Regulations 2001.

WALKER WAYLAND AUDIT (WA) PTY LTD

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RICHARD GREGSON CA

Director

Level 2, 129 Malville Parade

COMO WA 6152

Australia

Dated this 264 day of October 2015



CINI Australia Child In Need India

PO Box 8358 Angelo St South Perth WA 6151 ABN: 50 142 493 570 ACNC Registration

WA Charities license: 21143 OLGR NSW: CF No. 21754

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Web: http://www.ciniaustralia.org