MESSAGE FROM THE CHAIR

I am pleased to present this CINI Australia Annual Report for 2017 - 2018.

CINI Australia was founded in 2010 to enable Australians to contribute to reducing poverty for women and children in need in India. We collaborate with Child in Need Institute because we recognise the importance of working with an “in country” organisation which has a detailed understanding of local needs, capacity and resources. CINI respects the rights and dignity of those in need, has a team of committed, skilled staff and the programs benefit current and future generations.

CINI Australia is inspired by the work of Child in Need Institute, (CINI) India. Founded in 1974, CINI has been empowering those living in poverty to achieve better health, nutrition, education and protection for their families. Child in Need Institute is widely recognised for its innovation of the “CINI Method” for sustainable community development and for the important contribution to health and protection policy development in India.

CINI Australia is very grateful to all of our donors and sponsors for their generous and ongoing support of this important work. We also warmly thank our team of committed volunteers who so generously give their time, energy and expertise.

CINI Australia has two main projects in India. CINI Australia has supported the successful IICCHAA project, for children affected by HIV, since 2012. The highly effective “Child Friendly Communities” project has continued in its second phase across 13 villages in the Uttar Dinajpur district of West Bengal. In addition, sponsorship programs ensure antenatal and early childhood care for young rural mothers and educational support for children from Kolkata’s slums.

Community development programs take 3 to 5 years to achieve change that is sustainable after the completion of the program. CINI Australia aims to increase the receipt of regular donations as part of our strategy to build reliable and sustainable funding.

I would like to acknowledge the staff of Child in Need Institute for their inspirational work in India. Thank you to the members of the Board for their vision and commitment to enabling CINI Australia to do the best for those in need in India.

Jennie Connaughton
Director CINI Australia
17th November 2018
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1 CINI AUSTRALIA’S VISION, PURPOSE AND VALUES

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

CINI Australia’s purpose is to enable Australians to contribute so that the lives of women and children in need 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

2009  Foundation board of CINI Australia

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
Memorandum of Understanding agreed with Child in Need Institute, India

2012  Registered with the Australian Charities and Not-For-Profits Commission (ACNC).

2012-13-15-16-17 Board member visits to CINI India

2014  Charity License renewal with WA Charities

2015  Registered for fundraising in Tasmania
Addition of 3 new board members

2016  Registered for fundraising in Queensland and South Australia

2017  NSW (Dept. Fair Trading) and WA Charities fundraising license renewals
Memorandum of Understanding reviewed and signed with Child in Need Institute, India

2018  Two new board members were recruited and will be appointed at the AGM

CINI Australia is a not-for-profit company limited by guarantee, managed by a board of
directors and governed by its Constitution.

It is part of CINI International, an informal association of independent organizations from
around the globe who work with CINI India. This group provides an opportunity for mutual
support and exchange of ideas. It helps raise awareness of CINI’s work, fundraising and
international aid. CINI Australia attended meetings in London (2009), Verona, Italy (2012)

Donations to CINI Australia currently are not tax deductible. The board will pursue application
for Gift Deductible Status through the Australia Charities and Not-for-Profit Commission.

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 and ensures that CINI Australia is governed effectively and complies with 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 programs (expenditure) and progress in India.

The board had 6 members in the 2017-18 financial year and held 6 meetings and an Annual General Meeting.

3.2 Board of CINI Australia
Dr. Jennie Connaughton, MBBS, DRANZCOG
Dr. Peter Connaughton, MB BCh, LRCP&SI, MAICD, MBA, FAFOEM
Diane Gonsalves BSc.Eng(Hons) Mech Eng, PhD
Lee Leonhardt, BSc (Computer Sc.)
Anne-Maree Pezzullo, BSc, MAAppSci.
Christopher Yates CPA, MBA, GAICD, MAcc

3.3 India Visits
The board visits its selected programs and Child in Need Institute, India at least every 2 years.

In February 2018, J. Connaughton visited Child in Need Institute. She met with CINI’s director and founder, Dr. Samir Chaudhuri, the senior management team, program directors and the local district branch staff and field officers. She visited the field to talk with the women, children, local government and services participating in the programs in three districts of West Bengal.

All aspects of program planning, implementation, reporting, monitoring, documentation, budgeting and expenditure were discussed and reviewed at these visits. Other areas of need were visited and possible future projects were discussed. CINI’s internal and external audit documents were reviewed.

The real impact of the programs is best understood by talking with the women and children of the villages, who explain the major transformational changes that benefit their families and their communities.
4 STRATEGIC PLAN CINI AUSTRALIA 2018-20

The Strategic Plan for 2018-20 was developed and approved by the Board in November 2017

CINI Australia’s strategic plan has 3 main goals:
- Development in India for the relief of poverty
- Fundraising, Public Awareness and Education in Australia
- Development of the Organisational Capacity of CINI Australia

5 CINI AUSTRALIA’S ACTIVITIES IN INDIA

5.1 Introduction

CINI Australia works with Child in Need institute (CINI). CINI has been helping those living in poverty for 44 years and has developed the “CINI Method” for sustainable development. This is a ‘rights based’ approach to development that addresses intergenerational poverty and disadvantage.

Those in need are identified by combining government demographic data and CINI’s local knowledge. Programs are designed to reach those who are most disadvantaged and at risk because of poverty. CINI Australia’s projects are in 3 districts of West Bengal: Uttar Dinajpur, Murshidabad and 24 South Parganas. The “Child Friendly Communities”, villages are in Uttar Dinajpur near the Bangladesh border. The population includes scheduled castes and tribes people, who face additional disadvantage. Malnutrition, low literacy and the poor status of women contribute to the perpetuation of poverty, school dropout rates, child labour, early marriage and risk of trafficking.

A three-way partnership between the community, the local government and the local services achieves improvements in education, protection, health and nutrition. (“EPHN”). Village women are trained to identify and map ‘at risk’ families, community’s needs and existing resources. They learn about the responsibilities of local government and services. They are empowered to voice their own priorities. Local government becomes more accountable and responsive to community needs. The status and safety of women and children is improved. This collaboration builds the community’s capacity to ensure the health, education and protection of their children.

In this period, CINI Australia has supported the following projects;
- Child Friendly Communities Chainagar - 2016 ongoing
- Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA) – ongoing
- Sponsorships Programs: ‘Mother and Her Baby’ and ‘Educate A Child’ – ongoing
- Rani Babhani School library resource– ongoing

The Indian financial and reporting year is from 1st April to 30th March, with a twice year reports received in April and October
5.2 Community Development Programs

5.2.1 Child Friendly Communities, (CFC), Chainagar, North Dinajpur, West Bengal

Phase I: April 2016 – September 2017
Phase II: October 2017 – March 2019

Mothers group members, Chainagar

The Chainagar Gram Panchayat (local council area) is in the district of Uttar Dinajpur (UDP), and shares a border with Bangladesh. It is one of the most vulnerable districts in West Bengal where only 36% of women are literate and 39% of girls marry before age 18.

The Gram Panchayat of Chainagar is made up of 13 sansads (villages) with a population of 22,002 Approximately 4300 are under the age of 18 years and 3,222 families are living below the poverty line. There is high vulnerability in terms of poverty, malnutrition, women’s literacy, child marriage and trafficking risk. (2011 Census figures)

Poverty effects all dimensions of family and community life. Participation and collaboration between community members, local government and services are essential for lasting change.

The project objectives were to:
1. strengthen health, nutrition, education and protection systems and programs through sustainable convergent actions of Government and local institutions.
2. increase access and utilization of basic services for maternal, child, adolescent health, education, nutrition and child protection through community led process.

The project follows a step-wise process of community development to include self-help group women and children, local government and the services in change. The steps include:
1. Education about the principles of the “Rights of The Child” and how to improve the health, nutrition, education and protection (referred to as EPHN) of the community
2. Formation of representative groups to identify, prioritize and plan community action
3. Collaboration between existing services, local government and the community to improve service quality and effectiveness
4. Monitoring of outcomes by the community
Activities:

Gram Panchayat (GP or local government) and Block (District) Government:
Early action was taken to involve the Gram Panchayat in all aspects of the project. CINI introduced the concepts of the Child Friendly Community, Child Rights and the Integrated Child Protection Schemes. Local government (GP) members now understand the importance of maternal and child health, sanitation, disease prevention, education for all children and the prevention of child marriage for a successful community. The GP has now integrated EPHN needs into local government planning and budgeting.

The GP has provided important financial and material resources for activities, including funding in 6 villages and 3 school’s development planning. Council is taking responsibility and receiving recognition for the positive changes in their communities, which is the foundation of sustainability.

Community:
CINI facilitated the representation and participation of local women, women’s Self Help Group training on Child Rights and EPHN, planning and monitoring performance of services and council. Mothers meetings addressed:
- Health, nutrition education, antenatal care, safe childbirth, immunization
- Counselling pregnant and breast-feeding mothers on nutrition & growth monitoring
- Protection education - to prevent early marriage and trafficking
- Information to access government schemes and services.

Adolescent groups in each of 13 Sansads received EPHN education, empowering them to raise their concerns, training for protection of children from sexual exploitation and early marriage through use of tracking registers. This reached over 800 adolescents.

Participation, representation and social change are essential components of this CFC model. Activities included
- Mothers groups increased health knowledge, behaviours and participation to drive improved quality of services, including feeding of malnourished children.
- Women’s Self-help groups: a major initiative was the preparation of a future action plan for village development including prioritization, monitoring and representation to council. (Over 500 women involved.)
- Adolescent: Life skills training and building capacity to prevent child marriage.
- Increased protection of vulnerable children through child tracking activities and registers.
- The “Child Friendly Schools” concept was initiated. Parents, teachers and children participate in identifying needs and planning school development to improve teaching practices, resources, safety, physical environment, meal quality and attendance.
- Development of child parliaments for child representation in 5 schools and the local council
- Local council participation improved their understanding of EPHN issues and acceptance of women’s representation on council. Approximately 140 staff and services providers were trained.
Challenges:
Uttar Dinajpur has limited education and employment opportunities affecting staff retention. Local government elections meant repeated efforts were needed to educate new members about the importance of maternal and child health for community progress.

Project Cost:

<table>
<thead>
<tr>
<th>CFC Chainagar</th>
<th>Budget</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 17– September 2017, Phase I</td>
<td>$17,452</td>
<td>$12,855</td>
</tr>
<tr>
<td>October 2017 – March 2018, Phase II</td>
<td>$20,418</td>
<td>$17,348</td>
</tr>
<tr>
<td>April – September 2018</td>
<td>$23,621</td>
<td>$18,871</td>
</tr>
<tr>
<td>18-month Total</td>
<td>$61,491</td>
<td>$49,074</td>
</tr>
</tbody>
</table>

5.2.2 Indian Initiative of Child Centered HIV-AIDS Approach, “IICCHAA “

This is CINI Australia’s fifth year supporting IICCHAA, a community-based initiative for children infected or affected by HIV/AIDS. This year it has reached 218 children from 153 families in 3 districts of 24 South Parganas (Kolkata), Uttar Dinajpur and Murshidabad. TATA, an Indian company, provides additional funding in Uttar Dinajpur.

Whilst the Indian Government provides HIV treatment, their services do not address the specific needs of children. HIV affects the economic and psychological stability of the family. Malnutrition, poverty, social isolation and parental illness compound their difficulties.
Activities:

- Home visits address HIV, health, hygiene, nutrition, antenatal screening and the importance of regular medication.
- Monthly nutritional supplements. (oil, rice, lentils, soya, nuts, sugar, flour and nuts.)
- Memory Work Sessions build family communication and strengthen children’s coping skills.
- Support group meetings provide psychosocial support, adolescents sexual reproductive health education information about their right to live free of exploitation.
- Child clubs integrate HIV positive and negative children through play.
- Community awareness activities. Traditional folk media performers are a very effective method for public education to reduce social isolation and stigma.
- Linkage between government services, NGOs, HIV positive networks and community groups to develop ‘child friendly’ social services and identify referrals to IICCHHAA.
- Advocacy with services such as schools, workplaces, medical services and the community.
- Families are encouraged to disclose their HIV status to local council to access entitlements for below-poverty-line (BPL) families.
- Life skills and leadership training for parents to increase employment capacity.
- Other: opening of bank accounts, caste identity and personal documentation
- Staff capacity building and training

### Yearly Statistics

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
</tr>
</thead>
<tbody>
<tr>
<td>Children, all receive nutritional support</td>
<td>194</td>
<td>218</td>
</tr>
<tr>
<td>Families</td>
<td>166</td>
<td>153</td>
</tr>
<tr>
<td>New Families</td>
<td>4</td>
<td>33</td>
</tr>
<tr>
<td>New Children</td>
<td>6</td>
<td>43</td>
</tr>
<tr>
<td>Staff Capacity building: 2-day workshop</td>
<td>12 staff</td>
<td>12</td>
</tr>
<tr>
<td>Life Skills or Leadership training</td>
<td>14</td>
<td>10</td>
</tr>
</tbody>
</table>

Outcomes

- Increase in the psychological wellbeing of families, parent’s confidence and ability to communicate with their children.
- ART (HIV treatment) registration: 100%
- Improved weight of all children
- Improved school enrolment and attendance
- Knowledge about HIV: 80-90% in communities with IICCHAA compared to 25-40% without, based on focus group survey with multiple parameters.
- Improved housing (21) and financial security (77) through linkage with Government schemes
- Government grant relief: food rations and education scholarships
- Other achievements: Bank accounts: Caste Certification, Kitchen gardens

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

### Project Cost:

<table>
<thead>
<tr>
<th></th>
<th>IICCHAA</th>
<th>Budget</th>
<th>Expenditure</th>
</tr>
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<tbody>
<tr>
<td>April 17– March 18</td>
<td></td>
<td>$40,569</td>
<td>$39,909</td>
</tr>
</tbody>
</table>

*Variations with exchange rate as budgets are in Indian rupees*
5.3 CINI Australia Sponsorships

5.3.1 “Sponsor a Mother and Help her Child” Sponsorships
$2045, includes 9 new sponsors
In Diamond Harbour, these sponsorships support CINI’s “1000 day” program, which starts in early pregnancy and continues until the child is aged 2 years. Community workers visit young mothers at home and link them with the local health services. They ensure adequate nutrition, health care, and safe childbirth. This support builds young mother’s ability to care for her child’s health and development and prevent and treat early childhood illness.

5.3.2 “Educate a Child” Sponsorships
$1760, includes 5 new sponsors, children in 13 centers
CINI’s afterschool education centers for vulnerable children are in Wards 54 and 66 of Kolkata. These slums have been home to families for 3 generations. They work in leatherwork, rag picking, tanning, bag making, as domestic labour or rickshaw wallahs. It is difficult, low paid work. Children are first generation learners and need this extra support and tuition to succeed at school. They provide a safe place for “joyful learning” in the care of CINI’s community teachers. Teachers have an important role work with families in the community to encourage school attendance and increase child protection.

5.4 Other Programs

5.4.1 Library Resource in Rani Bhabani boy’s residential school for street children
Funds: $ 600
CINI provides nurturing residential care, support with school work and safety from a life on the street for 100 boys. It is part of a very successful collaboration between the West Bengal Government and local NGOs to address the needs of disadvantaged children in Kolkata. CINI Australia funded a library resource for the boys and continues to provide new materials. It is a well-loved resource that allows the boys the pleasure of reading.
6 CINI AUSTRALIA’S ACTIVITIES IN AUSTRALIA

CINI Australia works with the Australian community to:

- Raise funds for programs in India
- Raise awareness about those living in poverty in India, the principles of sustainable development and the importance of collaboration with ‘in country’ partners
- Provide feedback to donors, through a Newsletter, the website and social media
- Maintain an organization with the capacity to provide for well-planned and sustainable development in India

6.1 Fundraising activities by CINI Australia

The following events were successful, thanks to the hard work and enthusiasm of over 70 volunteers.

- Christmas Appeal 2017
- Mother’s Day Celebration at John XXIII College 2018 – attended by 210 guests
- Appeals via our newsletter and social media
- Movie Nights

Thanks to all the young volunteers who help on Mother’s Day

6.2 Publicity and Awareness

CINI Australia maintains a website, Facebook page, produces a newsletter and presents public talks. This builds an understanding in Australia of our contribution to change and the importance of collaborating with an organization that has extensive expertise in 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. WA Indian Docs generously contributed to CINI Australia as their chosen charity. Multiple small local businesses have supported CINI Australia by donations to fundraising events.

6.4 Recurring donations

Regular donor contribution: 2017-18: $23,835
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.

7 ACKNOWLEDGEMENTS

Firstly, to Child in Need Institute, Dr. Samir Chaudhuri, founder and director for his vision, encouragement and wisdom. Also, to the CINI India staff, who work tirelessly for the women and children in need and are an inspiration.

Essential pro bono assistance ensures CINI Australia is able to meet legislative and administrative requirements whilst keeping our costs to a minimum.

The following have provided invaluable assistance and advice, helping the Board to manage CINI Australia and meet our governance standards.

Walker Wayland, Auditors Richard Gregson and Adila Khan
LCI Partners Pty Ltd, NSW, Accountants, Gerry Incollingo
Aston Accountants, Helen Hardegan Fremantle WA

CINI Australia depends on the effort and skills of the wonderful volunteers who include
John XXIII College and students, Claremont
Ella Hammersley: Publicity, Graphics and Design
Emma Greene, Hollie Cavanagh and the Mother’s Day Committees

Our fundraising is only possible thanks to the contributions of businesses and individuals. Many small local WA businesses have been very generous. It is a reflection of the community spirit engendered by giving others a hand.
8 FINANCIAL REPORT

The financial statements were prepared by accountants, Aston Accountants Fremantle. They were audited by independent auditor, Richard Gregson of Maxim Hall (2016) and Walker Wayland (2017). They were approved by the board.

Explanatory comments:

Operating expenses were $14,075 which was made up of general running costs $4,516; fundraising cost of sales, $2,292 and Administrative assistant: $7,267.

The Administrative assistance is funded by a specific donation for this purpose and not from general fundraising. Administrative assistant activities include administration, publicity, marketing and fundraising. Approximately 93% of direct donations go to India to fund community programs.

CINI Australia is committed to keeping expenses to a minimum whilst remaining solvent and financially secure. This is possible thanks the pro bono assistance received from Aston Accountants, Maxim Hall, Walker Wayland Auditor and our volunteers.

9 FINANCIAL STATEMENTS

Financial Statements for the year ended 30th June 2018

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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 2018.

Directors

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

   Jennifer Connaughton
   Peter Connaughton
   Diane Gonsalves
   Carolee Ruth Leonardt
   Anne-Maree Pezzullo
   Christopher Yates

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

Principal Activities

The principle activity of CINI Australia was supporting 2 programs with Child in Need Institute in West Bengal, India. The Child Friendly Communities (CFC) program addresses the health, nutrition, education and protection needs in very disadvantaged villages. Education, training and health programs focus on the most at risk families, build the capacity of the communities to reduce malnutrition, illiteracy, child marriage, trafficking and relieve poverty. The ICCHAA program supports families to overcome the health, economic and social impacts of living with HIV/AIDS. It provides nutrition supplementation, family education, psycho-social support, counselling, advocacy and improves access to medical care in 3 districts.

Achieved objectives for the year ended 30 June 2018

- Support of women and children in need in India through progress and further development of Child Friendly Communities project in Chainagar.
- Continuation of ICCHAA program for 153 families with 210 children and development of skills training
- Assisted at risk children in Kolkata to attend education centers
- Improved antenatal and early childhood health care for mothers in Diamond Harbour

Short-term and Long-term Objectives

The company’s short-term objectives are to:

- support current and include new families in ICCHAA (HIV/AIDS) program
- continue Child Friendly Communities program in Chainagar
- provide CINI Australia sponsorships for pregnant women, mothers and children in need
- develop CINI Australia’s reach and support base in Australia

The company’s long-term objectives are to:

- provide interventions that relieve poverty for those in need in India
- 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 to break the inter generational cycle of poverty.
- maintain a sustainable organisation in Australia that strives to meet best standards of governance and keep expenditure in Australia to a minimum.
CINI AUSTRALIA
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

DIRECTOR'S REPORT

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.
- increase awareness of the work of Child In Need Institute, India.
- build a regular donor population.
- education about the disadvantage faced by those in need in 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

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Qualifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jennifer Connaughton</td>
<td>Director/Secretary</td>
<td>MBBS. General practitioner for 36 years.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Secretary and co-founder of CINI Australia.</td>
</tr>
<tr>
<td>Peter Connaughton</td>
<td>Director</td>
<td>Fellow of the Australasian Faculty of Occupational and Environmental Medicine.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Master of Business Administration.</td>
</tr>
<tr>
<td></td>
<td>Past president AFOEM.</td>
<td></td>
</tr>
<tr>
<td>Carolee Ruth Leonhardt</td>
<td>Director</td>
<td>Bachelor of Science, Computer Science.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Previous board member and treasurer Multicultural Women’s Health Care Centre (now Fremantle Women’s Health Centre).</td>
</tr>
<tr>
<td>Anne-Maree Pezzullo</td>
<td>Treasurer</td>
<td>Project manager, Bachelor of Science, Master of Applied Science.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Project manager in research and drug development services within the pharmaceutical industry for over 17 years.</td>
</tr>
<tr>
<td>Diane Consorts</td>
<td>Director</td>
<td>Mechanical Engineer, B.Sc.(Hons,UK), Ph.D.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>International and Australian business and project management of major capital projects within the oil and gas industry, executive management.</td>
</tr>
<tr>
<td>Christopher Yates</td>
<td>Director/Secretary</td>
<td>MBA ( UWA), CPA, Mst. Acc, B.Comm.</td>
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<td></td>
<td></td>
<td>Local Government, funds management, accounting, project management.</td>
</tr>
</tbody>
</table>


Director’s meetings

During the financial year, 6 meetings and 1 AGM were held, totaling 7. Attendances by each director were as follows:

<table>
<thead>
<tr>
<th>Director’s Meetings</th>
<th>Number eligible to attend</th>
<th>Number attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jennifer Connaughton</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Peter Connaughton</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Carolee Ruth Leonhardt</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Anne-Maree Pezzullo</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>Diane Gonsalves</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>Christopher Yates</td>
<td>7</td>
<td>5</td>
</tr>
</tbody>
</table>

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 2018, the total amount that members of the company are liable to contribute if the company is wound up is $12 (2017: $14).
CINI AUSTRALIA
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

DIRECTOR'S REPORT

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2018 has been received and can be found on page 5 of the financial report.

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

Anne-Marie Pezzullo
Director
Signed this day of 25 Oct 2018

Carolee Ruth Leonhardt
Director
Signed this day of 25 October 2018
AUDITOR'S INDEPENDENCE DECLARATION
CINI AUSTRALIA

FOR THE YEAR ENDED 30 JUNE 2018

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2018 there have been no contraventions of:

i. the auditor independence requirements as set out in the ACNC Act in relation to the audit;

and

ii. any applicable code of professional conduct in relation to the audit.

WALKER WAYLAND WA AUDIT PTY LTD

Richard Gregson CA
Director
Level 3, 1 Preston Street
COMO WA 6152

Dated this 25th day of October 2018.
CINI AUSTRALIA
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**ASSETS**

CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>39,346</td>
<td>59,179</td>
</tr>
<tr>
<td>Other current assets</td>
<td>1,598</td>
<td>2,453</td>
</tr>
<tr>
<td>TOTAL CURRENT ASSETS</td>
<td>40,944</td>
<td>61,632</td>
</tr>
</tbody>
</table>

NON CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL NON CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>40,944</td>
<td>61,632</td>
</tr>
</tbody>
</table>

**LIABILITIES**

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade and other payables</td>
<td>403</td>
<td>1,060</td>
</tr>
<tr>
<td>TOTAL CURRENT LIABILITIES</td>
<td>403</td>
<td>1,060</td>
</tr>
<tr>
<td>TOTAL LIABILITIES</td>
<td>403</td>
<td>1,060</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td>40,541</td>
<td>60,572</td>
</tr>
</tbody>
</table>

**EQUITY**

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retained Surplus</td>
<td>40,541</td>
<td>60,572</td>
</tr>
<tr>
<td>TOTAL EQUITY</td>
<td>40,541</td>
<td>60,572</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
### CINI AUSTRALIA

**A COMPANY LIMITED BY GUARANTEE**  
**ABN: 50 142 493 570**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2018**

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Revenue</td>
<td>2</td>
<td>71,074</td>
</tr>
<tr>
<td>Gross profit</td>
<td></td>
<td>71,074</td>
</tr>
<tr>
<td>Expenses</td>
<td>3</td>
<td>14,075</td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total expenses</td>
<td></td>
<td>14,075</td>
</tr>
<tr>
<td>Operating surplus for the period before income tax</td>
<td></td>
<td>56,999</td>
</tr>
<tr>
<td>Income tax expense</td>
<td>1(d)</td>
<td>-</td>
</tr>
<tr>
<td>Operating surplus for the period</td>
<td></td>
<td>56,999</td>
</tr>
<tr>
<td>Other comprehensive income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total comprehensive income for the period</td>
<td></td>
<td>56,999</td>
</tr>
<tr>
<td>Total comprehensive income attributable to members of the entity</td>
<td></td>
<td>56,999</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
CINI AUSTRALIA
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Surplus</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Balance at 1 July 2016</td>
<td>49,314</td>
<td>49,314</td>
</tr>
</tbody>
</table>

Comprehensive income

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Surplus</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Comprehensive income</td>
<td>68,829</td>
<td>68,829</td>
</tr>
<tr>
<td>Distributions to Child in Need Institute India</td>
<td>8 (57,571)</td>
<td>(57,571)</td>
</tr>
<tr>
<td>Total comprehensive income attributable to members of the entity</td>
<td>11,258</td>
<td>11,258</td>
</tr>
<tr>
<td>Balance at 30 June 2017</td>
<td>60,572</td>
<td>60,572</td>
</tr>
</tbody>
</table>

Balance at 1 July 2017 | 60,572 | 60,572 |

Comprehensive income

<table>
<thead>
<tr>
<th>Note</th>
<th>Retained Surplus</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Comprehensive income</td>
<td>56,999</td>
<td>56,999</td>
</tr>
<tr>
<td>Distributions to Child in Need Institute India</td>
<td>8 (77,030)</td>
<td>(77,030)</td>
</tr>
<tr>
<td>Total comprehensive income attributable to members of the entity</td>
<td>(20,031)</td>
<td>(20,031)</td>
</tr>
<tr>
<td>Balance at 30 June 2018</td>
<td>40,541</td>
<td>40,541</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements
CINI AUSTRALIA  
A COMPANY LIMITED BY GUARANTEE  
ABN: 50 142 493 570

STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 30 JUNE 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$</td>
<td></td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from donations, bequests and raffles</td>
<td>70,735</td>
<td>83,905</td>
</tr>
<tr>
<td>Commonwealth Government grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(13,877)</td>
<td>(14,581)</td>
</tr>
<tr>
<td>Interest received</td>
<td>279</td>
<td>391</td>
</tr>
<tr>
<td>Contributions - Members</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td>Distribution to CINI India</td>
<td>(77,030)</td>
<td>(57,572)</td>
</tr>
<tr>
<td>Net cash (used in)/generated from operating activities</td>
<td>11 (19,833)</td>
<td>12,203</td>
</tr>
<tr>
<td>Net decrease in cash held</td>
<td>(19,833)</td>
<td>12,203</td>
</tr>
<tr>
<td>Cash on hand at the beginning of the financial year</td>
<td>59,179</td>
<td>46,976</td>
</tr>
<tr>
<td>Cash on hand at the end of the financial year</td>
<td>39,546</td>
<td>59,179</td>
</tr>
</tbody>
</table>
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 25 October 2018 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 dependant 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, except for the cash flow information, 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.
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 company includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads.

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset’s useful life to the entity commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are

<table>
<thead>
<tr>
<th>Class of Fixed Asset</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and equipment</td>
<td>100%</td>
</tr>
</tbody>
</table>

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 company is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(e) Provisions

Provisions are recognised when the company 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
CINI AUSTRALIA
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Comparative Figures

Where required by Accounting Standards, comparative figures have been adjusted to
conform with changes in presentation for the current financial year.

Where the company retrospectively applies an accounting policy, makes a
retrospective restatement or reclassifies items in its financial statements, a third
statement of financial position as at the beginning of the preceding period in addition
to the minimum comparative financial statements must be presented.

(g) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial
statements based on historical knowledge and best available current information.
Estimates assume a reasonable expectation of future events and are based on current
trends and economic data, obtained both externally and within the company.

Key estimates

(i) Impairment

The company assesses impairment at the end of each reporting period by evaluating
conditions and events specific to the company that may be indicative of impairment
triggers.
CINI AUSTRALIA  
A COMPANY LIMITED BY GUARANTEE  
ABN: 50 142 493 570  

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest received</td>
<td>279</td>
<td>391</td>
</tr>
<tr>
<td>Donations general</td>
<td>31,566</td>
<td>39,760</td>
</tr>
<tr>
<td>Sponsorship</td>
<td>3,805</td>
<td>5,790</td>
</tr>
<tr>
<td>Money box</td>
<td>339</td>
<td>529</td>
</tr>
<tr>
<td>Donations Admin Costs</td>
<td>7,280</td>
<td>5,610</td>
</tr>
<tr>
<td>Contributions - members</td>
<td>60</td>
<td>60</td>
</tr>
<tr>
<td>Fundraising events internal</td>
<td>27,745</td>
<td>29,384</td>
</tr>
<tr>
<td>Fundraising events external</td>
<td>0</td>
<td>2,832</td>
</tr>
<tr>
<td>Total sales</td>
<td>71,074</td>
<td>84,356</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Note</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3. Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td>427</td>
<td>1,141</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>0</td>
<td>224</td>
</tr>
<tr>
<td>Bank charges</td>
<td>495</td>
<td>468</td>
</tr>
<tr>
<td>Cost of goods sold</td>
<td>1,269</td>
<td>1,128</td>
</tr>
<tr>
<td>Online fundraising fees</td>
<td>163</td>
<td>345</td>
</tr>
<tr>
<td>Insurance</td>
<td>2,835</td>
<td>3,207</td>
</tr>
<tr>
<td>Merchant fees</td>
<td>423</td>
<td>506</td>
</tr>
<tr>
<td>Postage, freight and courier</td>
<td>100</td>
<td>103</td>
</tr>
<tr>
<td>Printing and stationery</td>
<td>73</td>
<td>381</td>
</tr>
<tr>
<td>Publication &amp; Information services</td>
<td>0</td>
<td>194</td>
</tr>
<tr>
<td>Fees and permits</td>
<td>111</td>
<td>53</td>
</tr>
<tr>
<td>Equipment hire/lease</td>
<td>82</td>
<td>88</td>
</tr>
<tr>
<td>Equipment purchase</td>
<td>257</td>
<td>186</td>
</tr>
<tr>
<td>Catering</td>
<td>273</td>
<td>434</td>
</tr>
<tr>
<td>Fundraising Events Internal Costs</td>
<td>300</td>
<td>521</td>
</tr>
<tr>
<td>Venue Costs</td>
<td>0</td>
<td>2,532</td>
</tr>
<tr>
<td>Consultancy fees - Admin</td>
<td>7,267</td>
<td>3,895</td>
</tr>
<tr>
<td>Sundry Expenses</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total expenses</td>
<td>14,075</td>
<td>15,406</td>
</tr>
</tbody>
</table>
CINI AUSTRALIA  
A COMPANY LIMITED BY GUARANTEE  
ABN: 50 142 493 570  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2018

<table>
<thead>
<tr>
<th>Section</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. CASH AND CASH EQUIVALENTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CINI Australia gift fund</td>
<td>9,749</td>
<td>23,665</td>
</tr>
<tr>
<td>CINI Australia working account</td>
<td>19,415</td>
<td>3,015</td>
</tr>
<tr>
<td>CINI debit card</td>
<td>433</td>
<td>578</td>
</tr>
<tr>
<td>Gift fund cash reserve</td>
<td>334</td>
<td>20,630</td>
</tr>
<tr>
<td>Working account cash reserve</td>
<td>9,415</td>
<td>11,291</td>
</tr>
<tr>
<td><strong>Total Cash and Cash Equivalents</strong></td>
<td>39,346</td>
<td>59,179</td>
</tr>
</tbody>
</table>

| 5. OTHER CURRENT ASSETS |      |      |
| Prepayments - Insurances | 1,598 | 2,453 |
| **Total Other Current Assets** | 1,598 | 2,453 |

| 6. PLANT AND EQUIPMENT |      |      |
| Plant and equipment | 811 | 811 |
| Less: Accumulated depreciation | -811 | -811 |
| **Total Plant and Equipment** | - | - |

| 7. TRADE AND OTHER PAYABLES |      |      |
| Trade and other payables | 403 | 1,060 |
| **Total Trade and Other Payables** | 403 | 1,060 |

| 8. DISTRIBUTIONS TO CHILD IN NEED INSTITUTE INDIA |      |      |
| For the two years ended 30 June 2013, distribution of funds to Child in Need Institute India totalling $86,762 were reported within the profit and loss as donation expenses. From 2014 onwards these payments have been classified as Distributions to Child in Need Institute India within Equity, totalling $317,840. The total distributions to the Child in Need Institute India since 2012 are $404,602. |

| 9. CONTINGENT LIABILITIES AND CONTINGENT ASSETS |      |      |
| In the opinion of the Directors of the Company, the Company did not have any contingencies at 30 June 2018 (2017:None). |

| 10. 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. |

| 11. CASH FLOW INFORMATION | 2018 | 2017 |
| Reconciliation of cash flows from operating activities with net current year surplus |      |      |
| Net current year surplus | 56,999 | 68,829 |
| Non-cash flows in current year surplus: |      |      |
| - depreciation | 0 | 121 |
| Changes in assets and liabilities: | 855 | (235) |
| - decrease in prepayments | (657) | 1060 |
| - increase in trade and other payables | (77,030) | (57,572) |
| **Total Changes in Assets and Liabilities** | (19,833) | 12,205 |
CINI AUSTRALIA
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 JUNE 2018

12. Consultancy fees - Admin
   This expense is covered by a specific donor itemised in Revenue - Donations Admin Costs

13. Entity Details

   The registered office of the company is:
   Suite 17, 38 Meadowvale Ave, South Perth WA 6151

   The principal place of business is:
   Suite 17, 38 Meadowvale Ave, South Perth WA 6151
CINI AUSTRALIA LIMITED
A COMPANY LIMITED BY GUARANTEE
ABN: 50 142 493 570

DIRECTORS DECLARATION

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

1. The financial statements and notes, as set out on pages 6 to 16, comply with Australian Accounting Standards and give a true and fair view of the financial position of the registered entity as at 30 June 2018 and of its performance for the year ended on that date.

2. This declaration is signed in accordance with subs 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

3. There are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable.

Anne-Maree Pezzullo
Director
Dated this 25 day of OCT 2018

C.L. Leonhardt
Director
Dated this 25 day of OCT 2018
INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF
CINI AUSTRALIA

FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Qualified Opinion

We have audited the financial report of CINI Australia (the company), which comprises the statement of financial position as at 30 June 2018, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors’ declaration.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial report of CINI Australia has been prepared in accordance with Div 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

(i) giving a true and fair view of the company’s financial position as at 30 June 2018 and of its financial performance for the year then ended; and

(ii) complying with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Qualified 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 company in accordance with the ACNA Act, 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.

Given the nature of the cash receipts, specifically; donations and fundarising, it is not possible for our examination to include audit procedures that extend beyond the amount of cash receipts of donations and fundarising recorded in the accounting records of CINI Australia.
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity’s financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors 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 Australian Charities and Not-for-profits Commission Act 2012 and is appropriate to meet the needs of the members. The directors’ responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a 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 directors are responsible for assessing the company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.
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Auditor's Responsibilities for the Audit of the Financial Report

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

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

a. Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
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d. Conclude on the appropriateness of the directors’ use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the company to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Walker Wayland WA Audit Pty Ltd

WALKER WAYLAND WA AUDIT PTY LTD

Richard Gregson CA
Director
Level 3, 1 Preston Street, COMO WA 6152

Dated this 25th day of October 2018.
CINI Australia
Child In Need India

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