

**CINI Australia  
Child In Need India  
Annual Reports 2015-17**



## MESSAGE FROM THE CHAIR

This report covers the period from July 2015 to June 2017 during which CINI Australia welcomed three new board members and farewelled one of our founding board members, Mr. E.C. “Ted” Bramble.

Ted made an enormous contribution to the formation, growth and development of CINI Australia. His guidance and wisdom were invaluable in developing the direction and achievements of CINI Australia.

CINI Australia increased its organizational capacity, helped by a team of committed volunteers who have given their time, expertise and effort. Donors and sponsors continue to provide generous support.

CINI Australia is inspired by 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. It has also contributed to important health and protection policy development in India.

CINI Australia was founded in 2010 so that Australians could participate in reducing poverty of women and children in need in India. We collaborate with Child in Need Institute as we recognize the importance of working with an “in country” organization which has a thorough 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 its programs benefit future and current generations. Child in Need Institute is widely recognized for the impact and innovation of the “CINI Method” of sustainable community development.

In 2016 CINI Australia’s first community development program (CWFC) came to an end. Over 4.5 years it reached 12 villages with 35,000 villagers in Bangalbari, West Bengal focusing those most in need in these communities. The experience and learning from Bangalbari was used in planning the Child Friendly Community program for neighboring Chainagar.

IICCHAA, for children affected by HIV, included another 50 children in the program. Training for parents improved their employment prospects and their capacity as community educators. This is an impressive program, having a profound effect on families facing great difficulty.

Programs take 3-5 years to achieve their outcomes and CINI Australia wants to develop reliable funding for them. Increasing the number of regular donations will help provide this stability.

I would like to acknowledge the members of the board for their vision and commitment to making CINI Australia be the best it can, and the staff of CINI, India for their inspirational hard work.

Jennie Connaughton  
Director CINI Australia  
9<sup>th</sup> November 2017

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*New mum at Murshidabad IICCHAA memory work session*

## 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 Fund raising 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

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) and Kolkata (2017).

Donations to CINI Australia currently are not tax deductible. The board will pursue application for 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 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 expenditure and progress in India.

The board had 8 members in 2015-16 and 6 members in 2016-17. It held 6 meetings in 2015-16 and 7 in 2016-17 financial years and an Annual General Meeting each year. Three new board members were recruited in 2015 and two members resigned.

### 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, MAppSci.

Christopher Yates CPA, MBA, GAICD, MAcc

Edward Bramble, OAM, LLM, MA, Dip Crim - resigned November 2016

Jamie Davison, CPA—resigned July 2016

CINI Australia thanks Mr. E.C Bramble for his wonderful contribution to CINI Australia as a foundation board member.

CINI Australia thanks Jamie Davison for his contribution to CINI Australia in 2015-16.

### 3.3 India Visits

The board visits our programs and Child in Need Institute, India at least every 2 years.

In February 2016 and March 2017, J. Connaughton visited Child in Need Institute. She met with CINI's director and founder, Dr. Samir Chaudhuri, 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 are discussed and reviewed at these visits. The need for further programs and site visits is also undertaken.

The real impact of the programs is best understood by talking with the women and children of the villages.



## 4 STRATEGIC PLAN CINI AUSTRALIA 2014-2017

The 2014-17 Strategic Plan was developed and approved by the Board in August 2014. Review of the strategic plan was undertaken without significant change in July 2016.

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

The full strategic plan 2014-17 is available on the web site [www.ciniaustralia.org](http://www.ciniaustralia.org)

## 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 over 40 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 through government demographic data and CINI's local knowledge. The program is designed to reach the most disadvantaged and at risk because of poverty. The main projects are in 3 districts of West Bengal: Uttar Dinajpur, Murshidabad and 24 South Parganas. Villages in Uttar Dinajpur, close to the Bangladesh border and include many scheduled castes and tribes people who face additional difficulties. 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. ("EPNH"). 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 become empowered to voice their own priorities. Local government becomes more accountable and responsive to community needs.

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 and Women Friendly Communities (CWFC) in Bangalbari – 2012-16
- Child Friendly Communities Chainagar - 2016 ongoing
- Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA) – ongoing
- Sponsorships Programs: 'Mother & Her Baby' and 'Educate A Child' – ongoing
- Atikram: Education support for adolescent girls - completed
- Rani Babhani School library resource– ongoing

## 5.2 Community Development Programs

### 5.2.1 Child and Women Friendly Communities (CWFC) Bangalbari, North Dinajpur. April 2015 - September 2016, second phase



*Bangalbari Self Help Group Mothers with their plan for changes in their villages*

The Bangalbari Gram Panchayat (local council area) is in the district of Uttar Dinajpur, West Bengal. It shares a border with Bangladesh, has 12 villages and a population of 35,400. Approximately 11,800 are under 18 years. It is one of the most vulnerable districts in West Bengal where only 36% of women are literate and 39% girls marry before age 18.

This project started in 2012 with the aim to:

1. develop the system of involving the community, the local government and the service providers – to achieve minimum desirable standards of education, protection, health and nutrition; build their capacity, make productive linkages between them and mobilize them to improve education, protection, health and nutrition.

Specific outcomes:

- Achieve 100% adherence to “1000 days” program for mothers and children to 2 years
  - Ensure all drop out children are enrolled in school
  - Intervene on child trafficking
  - Improve sexual, reproductive and nutritional health of adolescent
2. assess community resources and hindrances for change,
  3. monitor progress and developing learning from this model.

The first stage (2012-15) focused on health, nutrition, and women’s empowerment, through education and capacity building of local women, service providers & government council.

This reporting period covered the second and final 18-month phase. The focus in this phase was building community understanding of, and capacity to address child protection.



#### Activities:

- Public education by traditional folk and children's drama performances to disseminate information on health, child rights and other social issues.
- Self-help group women training and capacity building on EPNH, social mapping to identify those at risk and action planning to improve health, sanitation, and school attendance.
- Adolescents skills development on reproductive sexual health, child-marriage, child-labour, human trafficking, pregnancy, government schemes and policies. 16 adolescents trained in leadership skills who in turn reached 686 of their peers.
- Training of service providers and local council in "EPNH" and community participation.
- Development of tracking registers to identify missing or non-attending children.
- Child Health (Anganwadi) workers improved services, child tracking & protection
- Village child protection committees developed with council, schools, health services & community representatives to initiate community strategies and prevent child marriage and trafficking.
- "Child-parliament" concept introduced in local council and schools so that child rights and participation are incorporated in local government planning. It develops children's leadership skills, their capacity to speak for themselves, access assistance schemes and supports girl's retention in school.
- School development included parents, teachers and children in the planning process to improve teaching, resources, physical environment, safety and quality of children's meals. This results in better attendance and education.

#### Achievements:

Indicator	No.	Measure in percentages	2013	2014	2015	2016
Maternal Health	790	Institutional delivery % (safe childbirth)	60		82.2	89.7
		Antenatal attendance in 1 <sup>st</sup> Trimester	56	77	91.7	89
		3 <sup>rd</sup> Antenatal clinic attendance	75	68	91	95
Nutrition 0-6 yrs.	2892	% Severely malnourished	0.12			0.05
		% Moderately malnourished	0.37			0.31
Protection		Reported Child Marriage*		11	9	15
		Missing children*		8	2	0

\* These figures reflect increased awareness, reporting and prevention.

Participation, representation and social change are essential components of this CWFC model. The following changes that occurred are less readily quantified:

- Mothers: increased health knowledge, behaviors and participation to drive improved quality of services.
- Women's Self-help groups: major initiative was the preparation of future action plan for village development including prioritization, monitoring and representation to council.
- Adolescent: Life skills training and capacity to prevent child marriage.
- Increased protection of vulnerable children through child tracking activities and registers.
- "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.
- Local council participation meant improved increased its understanding of EPHN issues and acceptance of women's representation on council.

### Challenges

Uttar Dinajpur's limited education and employment opportunities effect staff retention.

Political upheaval - frequent change in local government required repeated effort to educate members about the importance of maternal and child health for community progress.

Council contribution - both in terms of resources and commitment was less than hoped for.

Absence of government health (ASHA) workers meant increased demand on self-help group women in attaining health outcomes.

The evaluation of the challenges and progress of this project provided valuable insights which were integrated into planning for the next project in Chainagar. An aim of the community development projects is to build an effective model that can be replicated in larger areas of need.

Project Cost: April 2015 – September 2016: \$35,039.

### **5.2.2 Child Friendly Communities, (CFC), Chainagar, North Dinajpur, West Bengal** Commenced April 2016

This Child Friendly Community project was launched in April 2016 in the Chainagar, Uttar Dinajpur. The experiences of the Bangalbari CWFC project were taken into account in planning. It was proposed to trial an initial 18-month project then assess if sufficient community change had occurred to be sustainable.

Chainagar population was 22,002 (2011 census) with 3222 families living below the poverty line. There is high vulnerability in terms of poverty, malnutrition, women's literacy, child marriage and trafficking risk.

The objective was 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 & services in change. These are:

1. Education about the principles of "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 community to improve service quality and effect
4. Monitor of outcomes

Poverty effects all dimensions of family life and community. Participation and collaboration are essential for lasting change.



*Chainagar Anganwadi workers and young woman discussing child malnutrition in their villages*

#### Activities:

##### Gram Panchayat ("GP", Local Council) and Block (District) Government:

Early effort was made to involve the Gram Panchayat (local council) in all aspect of the project. CINI introduced the concepts of Child Friendly Community, Child Rights and the Integrated Child Protection Schemes. Local government (GP) members now understand the significance of maternal & child health, sanitation, disease prevention, education for all children and the prevention of child marriage for a successful community. The GP has Integrated EPNH needs into local government planning and budgeting.

The GP has provided important financial and material resources for activities, funding in 6 villages and 3 schools 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 child birth, immunization
- Counselling pregnant and breast feeding mothers on nutrition & growth monitoring
- Protection education to prevent early marriage and trafficking
- Information to access government schemes/ service.

Adolescent groups in each of 13 Gram Sansads (villages): EPHN, education, empowering them to raise their concerns, training for protection of children from sexual exploitation and early marriage through use of tracking registers.

### Local services

Child vulnerability assessment by Anganwadi workers

Schools program in 3 villages to set up 'Child friendly' schools with school development plan, classroom improvements, new teaching materials, waste management and introduction child cabinet. This will act as a model for development in others school.

Education of local police about protection of children.

Adolescent clinic plan commenced.

CINI facilitated drafting the village level health plan for all the Sansads (villages) and will ensure implementation. The Health, Sanitation & Nutrition Committee assess existing health problems, identify service gaps deficiencies to improve community health.

### Developing public education and resources in a community with low literacy.

Mother & Child Information 'hubs' in 3 villages provide health Information with information boards in the villages, celebration of specific days that promote community education and involvement of local traditional folk media.

Project Cost: April 2016 – September 2017: \$39,031 (First phase of CFC, Chainagar)

### **5.2.3 Indian Initiative of Child Centered HIV-AIDS Approach, "IICCHAA "**



*24 South Parganas memory Work and Support group session*

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

This is CINI Australia's fifth year supporting IICCHAA, which now reaches 196 children from 166 families. It is in the 3 districts of 24 South Parganas (Kolkata), Uttar Dinajpur and Murshidabad. TATA, a large Indian company provides additional funding in Uttar Dinajpur.

Whilst the Indian Government provides HIV treatment, these 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.

IICCHAA has a child-centered approach.

### Activities:

- Home visits address HIV, health, hygiene, nutrition, antenatal screening and the importance of regular medication. They are instrumental in rebuilding parent's confidence.
- Monthly nutritional supplies. (oil, rice, lentil, soya, nuts, sugar, flour and nuts.)
- Memory Work Sessions build family communication and strengthen children's coping skills.
- Support group meetings provide essential psycho social support, adolescents education about sexual reproductive health and their right to live free from sexual abuse.
- Child clubs integrate HIV positive & negative children through play and community events.
- Community awareness activities for a large population. Traditional folk media are a very effective public education medium 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 IICCHAA.
- Advocacy with services such as schools, workplaces, medical services and the community.
- Disclosure: 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

<b>Year</b>	<b>15-16</b>	<b>16-17</b>
Children	170	194
Families	148	166
New families	28	-
Home visits	264	251
Disclosure to government	-	80%
Child Clubs districts	9	8
Staff Capacity building: 2-day workshop	12 staff	12 staff
Life Skills or Leadership training	8	14
Families linked with Gov Schemes etc		75-80%

### 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
- Knowledge about HIV: 80-90% in community with program compared to 25-40% without program. Based on focus group survey with multiple parameters.
- Improved housing and financial security through Government schemes
- Re enrollments and attendance at school
- Government grant relief: food rations, housing funds, 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: April 2015 – March 2016: \$ 27,974, April 2016 – March 2017: \$ 2729,440



### 5.3 CINI Australia Sponsorships

Sponsorship payments: 2015–16: \$6129; 2016-17: \$ 5030



*Home visit to pregnant mother, Diamond Harbour*



*Education Center students, Kolkata*

#### 5.3.1 “Sponsor a Mother and Help her Child” Sponsorships

New sponsorships 2015-17: 8

In Diamond Harbour, these sponsorships support CINI’s “1000 day” program, which starts in early pregnancy and continues until the child is aged 2. 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 and herself.

#### 5.3.2 “Educate a Child” Sponsorships

New sponsorships 2015-17: 20

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 to play and learn in the care of CINI’s community teachers.

### 5.4 Other Programs

#### 5.4.1 Library in Rani Bhabani boy’s residential school for street children.

Funds: \$1000

100 boys from the streets live in this residential school where they are secure, cared for and get extra tuition. CINI Australia funded a library resource and continues to provide for new materials. It is a well-loved resource that allows the boys the pleasure of reading.



### 5.4.2 Atikram Girls in Education

Funds: \$5000

20 girls from disadvantaged families receive education support to continue their high school. They receive coaching in English, Bengali, math and science. High school education will give them a better economic future and prevent early marriage and all its risks.

### 5.4.3 Nepal Earthquake Emergency Relief

Funds: \$1050

CINI raised an emergency response to 2016 earthquake. Nepali speaking staff from the North Bengal unit crossed the border by truck with much needed relief supplies within a week of the earthquake disaster and before international aid could arrive by air.

## 6 CINI AUSTRALIA'S ACTIVITIES 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, the principles of sustainable development and the importance of collaboration with 'in country' partners
- Providing feedback to donors, Newsletter, website and social media
- Maintaining 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 a success thanks to the hard work and enthusiasm of over 70 volunteers. Mother's Day Celebration at John Twenty Third College 2016 & 2017

- 2 Movie Nights
- CINI Australia Money boxes
- Appeals via our newsletter and social media



*Student volunteers and dancers at CINI Australia's Mother's Day 2017 Celebration Fundraiser*

## 6.2 Publicity and Awareness

CINI Australia maintains a web site, Facebook page, produces the 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 community development.

An information event was held in Sydney in 2016 for CINI Australia's NSW supporters.

## 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 JTC, Albany Putters, Australian Indian Medical Association. Loreto Primary School. Shenton Park Yoga group.

WA Indian Docs generously contributed after nominating CINI Australia as their chosen charity.

WA GynaeScope came on board as our first sponsor for much needed administrative expenses.

## 6.4 Recurring donations

Regular donor contribution: 2015-16: \$ 22,273; 2016-17: \$ 23,682

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. A number of donors have now been contributing every month since 2011.

## 7 ACKNOWLEDGEMENTS

Firstly, to Child in Need Institute, Dr. Samir Chaudhuri, founder and director for his vision, encouragement and wisdom, to the CINI India staff, who work tireless 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 manage CINI Australia and meet our governance standards.

Walker Wayland, Auditors Richard Gregson and Adila Khan  
LCI Partners Pty Ltd, NSW, Accountants, Gerry Incollingo

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 due to the contributions of businesses and individuals. Many small local WA businesses have been very generous. It is a great reflection of the community spirit engendered by giving others a hand.

## 8 FINANCIAL REPORT

The financial statements were prepared by accountants, LCI Partners Pty Ltd of Caringbah, NSW, audited by independent auditor Richard Gregson of Maxim Hall (2016) Walker Wayland (2017) and approved by the board.

### **Explanatory comments:**

Operating expenses were \$5,311 in 2015-6 and \$10,330 in 2016-17

The main reason for the increase in operating costs in 2016-17 were Administrative Consultancy costs. CINI Australia now has administrative assistance 1 day a week which has increased CINI Australia's organizational capacity. This is funded from a donation made specifically for this purpose and not from general fundraising.

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 received from LCI Accountants, Walker Wayland Auditor and volunteers and donation from WA GynaeScope.

## 9 FINANCIAL STATEMENTS

### **Special Purpose Financial Statements for the year ended 30<sup>th</sup> June 2016**

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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 2016.

**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  
Jamie Davison (joined board November 2015, resigned July 2016)  
Diane Gonsalves (joined board November 2015)  
Carolee Ruth Leonhardt  
Anne-Maree Pezzullo  
Chris Yates (joined board November 2015)

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 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 2016**

- 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
- commence new Child Friendly Communities program in Chainagar

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

**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**

<b>Edward Charles Bramble</b>	Director
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.
<b>Jennifer Connaughton</b>	Director/Secretary
Qualifications	General practitioner for 35 years.
Experience	Secretary and co-founder of CINI Australia.
Special Responsibilities	Director/Secretary.
<b>Peter Connaughton</b>	Director
Qualifications	Consultant Occupational Physician. Master of Business Administration
Experience	Western Australian Commission for Occupational Safety and Health. Masters of Business Administration. President the Australasian Faculty of Occupational and Environmental Medicine.
Special Responsibilities	Director



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

**DIRECTOR'S REPORT**

<b>Carolee Ruth Leonhardt</b>	Director
Qualifications	Bachelor of Science, Computer Science.
Experience	Previous board member and treasurer Multicultural Women's Health Care Centre (now Fremantle Women's Health Centre).
Special Responsibilities	Director.
<b>Anne-Maree Pezzullo</b>	Treasurer
Qualifications	Project manager, Bachelor of Science, Master of Applied Science.
Experience	Project manager in research and drug development services within the pharmaceutical industry for over 14 years.
Special Responsibilities	Treasurer.
<b>Diane Gonsalves</b>	
Qualifications:	Mechanical Engineer, B.Sc.(Hons,UK), Ph.D.
Experience:	International and Australian business and project management of major capital projects within the oil and gas industry, executive management
Special responsibilities:	Director
<b>Jamie Davison</b>	
Qualifications:	CPA, Mst.Econ & Finance, B.Bus Management, B.Electronic Commerce
Experience:	Accounting, Xero Advisor, Business management and Planning
Special responsibilities:	Director
<b>Christopher Yates</b>	
Qualifications:	MBA ( UWA), CPA. Mst. Acc, B.Comm.
Experience:	Local Government, funds management, accounting, project management
Special responsibilities:	Director

**Director's meetings**

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

	Director's Meetings	
	Number eligible to attend	Number attended
Edward Charles Bramble	7	6
Jennifer Connaughton	7	7
Peter Connaughton	7	7
Carolee Ruth Leonhardt	7	6
Anne-Maree Pezzullo	7	6
Diane Gonsalves	4	4
Jamie Davison	4	4
Chris Yates	4	4

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 2016, the total amount that members of the company are liable to contribute if the company is wound up is \$10 (2015: \$10).



**Auditor's Independence Declaration**

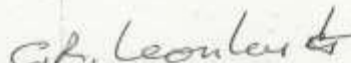
The auditor's independence declaration for the year ended 30 June 2016 has been received and can be found on page 5 of the financial report.

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



Anne-Maree Pezzullo  
Director

Dated this 16<sup>th</sup> day of November 2016



Carolee Ruth Leonhardt  
Director

Dated this 16<sup>th</sup> day of November 2016

PERTH

255 Hay Street  
Subiaco WA 6008  
Australia

PO Box 8325  
Subiaco East WA 6008

Ph: +61 8 9489 2555  
Fx: +61 8 9489 2556

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER S 307C OF THE CORPORATIONS ACT 2001 TO  
THE DIRECTORS OF CINI AUSTRALIA**

**FOR THE YEAR ENDED 30 JUNE 2016**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2016 there have been no contraventions of:

- i. 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.

*Hall Chadwick WA Audit Pty Ltd*

Hall Chadwick WA Audit Pty Ltd

*Richard J Gregson*

Richard Gregson  
Director

Dated this 16<sup>th</sup> Day of November 2016

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Hall Chadwick WA Audit Pty Ltd ABN 94 608 776 834

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**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 2016**

	Note	2016 \$	2015 \$
Revenue	2	<u>59,728</u>	<u>92,907</u>
Gross profit		<u>59,728</u>	<u>92,907</u>
Expenses	3	(4,589)	(22,506)
Depreciation		<u>(365)</u>	<u>(325)</u>
Total expenses		<u>(4,954)</u>	<u>(22,831)</u>
<b>Operating surplus for the period before income tax</b>		<b>54,774</b>	<b>70,076</b>
Income tax expense	1(d)	-	-
<b>Operating surplus for the period</b>		<b><u>54,774</u></b>	<b><u>70,076</u></b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b><u>54,774</u></b>	<b><u>70,076</u></b>
Total comprehensive income attributable to members of the entity		<u>54,774</u>	<u>70,076</u>

The accompanying notes form part of these financial statements

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

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2016**

	Note	2016 \$	2015 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	46,976	107,499
Prepayments		2,217	-
<b>TOTAL CURRENT ASSETS</b>		<u>49,193</u>	<u>107,499</u>
<b>NON CURRENT ASSETS</b>			
Plant and equipment	5	121	318
<b>TOTAL NON CURRENT ASSETS</b>		<u>121</u>	<u>318</u>
<b>TOTAL ASSETS</b>		<u>49,314</u>	<u>107,817</u>
<b>LIABILITIES</b>			
<b>TOTAL CURRENT LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS</b>		<u>49,314</u>	<u>107,817</u>
<b>EQUITY</b>			
Retained Surplus		49,314	107,817
<b>TOTAL EQUITY</b>		<u>49,314</u>	<u>107,817</u>

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 2016**

	Note	Retained Surplus \$	Total \$
<b>Balance at 1 July 2014</b>		<b>40,490</b>	<b>40,490</b>
<b>Comprehensive income</b>			
Net surplus for the period		70,077	70,077
Distributions to Child in Need Institute India	6	(2,750)	(2,750)
<b>Total comprehensive income attributable to members of the entity</b>		<b>67,327</b>	<b>67,327</b>
<b>Balance at 30 June 2015</b>		<b>107,817</b>	<b>107,817</b>
<b>Balance at 1 July 2015</b>		<b>107,817</b>	<b>107,817</b>
<b>Comprehensive income</b>			
Net surplus for the year		54,774	54,774
Distributions to Child in Need Institute India	6	(113,277)	(113,277)
<b>Total comprehensive income attributable to members of the entity</b>		<b>(58,503)</b>	<b>(58,503)</b>
<b>Balance at 30 June 2016</b>		<b>49,314</b>	<b>49,314</b>

The accompanying notes form part of these financial statements.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2016**

**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 16 November 2016 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 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.



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2016**

**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.

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 reporting period.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2016**

	2016 \$	2015 \$
<b>2. REVENUE</b>		
Interest received	414	931
Donations general	29,372	28,037
Sponsorship	4,180	4,375
Library project	88	163
Money box	146	695
Contributions - members	60	110
Fundraising events internal	22,273	57,609
Fundraising events external	3,195	742
Sales	-	195
Nepal Earthquake Appeal	-	50
Total sales	<u>59,728</u>	<u>92,907</u>
<b>3. Expenses</b>		
Advertising	(637)	(778)
Bank charges	(513)	(484)
Cost of goods sold	(916)	(455)
Online fundraising fees	(37)	(2,224)
Insurance	(1,025)	(2,520)
Merchant fees	(409)	(289)
Postage, freight and courier	(106)	(44)
Printing and stationery	(454)	(1,019)
Fees and permits	(109)	(103)
Volunteers costs	-	(156)
Travel costs	-	(102)
Rider costs and shirts	-	(13,998)
Equipment hire/lease	(53)	(76)
Catering	(330)	(226)
Sundry Expenses	-	(32)
	<u>(4,589)</u>	<u>(22,506)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2016**

<b>4. CASH AND CASH EQUIVALENTS</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
CINI Australia gift fund	648	45,666
CINI Australia working account	2,074	13,468
CINI debit card	493	359
Gift fund cash reserve	39,486	45,776
Working account cash reserve	4,275	2,230
	<u>46,976</u>	<u>107,499</u>
 <b>5. PLANT AND EQUIPMENT</b>		
Plant and equipment	811	643
Less: Accumulated depreciation	(690)	(325)
	<u>121</u>	<u>318</u>
 <b>6. DISTRIBUTIONS TO CHILD IN NEED INSTITUTE INDIA</b>		
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 \$183,239. The total distributions to the Child in Need Institute India since 2012 are \$270,002.		
 <b>7. CONTINGENT LIABILITIES AND CONTINGENT ASSETS</b>		
In the opinion of the Directors of the Company, the Company did not have any contingencies at 30 June 2016 (2015:None).		
 <b>8. EVENTS AFTER THE END OF THE REPORTING PERIOD</b>		
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.		


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

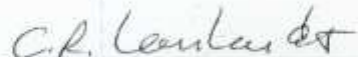
**DIRECTORS DECLARATION**

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 1 to 11, are in accordance with the *Corporations Act 2001* and:
  - a. comply with Australian Accounting Standards applicable to the company; and
  - b. give a true and fair view of the financial position of the company as at 30 June 2016 and of its performance for the year ended on that date with the accounting policies described in Note 1 to the financial statements.
2. 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  
Dated this    day of November 2016  
16<sup>th</sup>

  
\_\_\_\_\_  
Carolee Ruth Leonhardt  
Director  
Dated this    day of November 2016  
16<sup>th</sup>



**PERTH**255 Hay Street  
Subiaco WA 6008  
AustraliaPO Box 8325  
Subiaco East WA 6008Ph: +61 8 9489 2555  
Fc: +61 8 9489 2556**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
CINI AUSTRALIA LIMITED****Report on the Financial Report**

We have audited the accompanying financial report of CINI Australia Limited, which comprises the statement of financial position as at 30 June 2016, 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 company.

**Directors' 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 to meet the need of the members. The director's 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 about 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 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 preparation of the financial report that gives a true and fair view 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 registered 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 financial report.

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

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### **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 ICEA 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 Fundraising. It is not possible for our examination to include audit procedures that extend beyond the amounts of cash receipts of Donations and Fundraising 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 2016 and of its performance for the year ended on that date; and
- b. complying with Australian Accounting Standards to the extent described in Note 1 and the Corporations Regulations 2001.

*Hall Chadwick WA Audit Pty Ltd*

Hall Chadwick WA Audit

*Richard Gregson*

Richard Gregson  
Director

Dated this 16<sup>th</sup> day of November 2016



# Financial Statements for the year ended 30<sup>th</sup> June 2017

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 2017.

### 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 resigned AGM Nov 2016  
Jamine Davison resigned July 2016  
Jennifer Connaughton  
Peter Connaughton  
Diane Gonsalves  
Caroles Ruth Leonhardt  
Anne-Maree Pezzullo  
Chris Yates

The 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 the 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 and relieve poverty. The initial CFC program was completed in Bangalbari Gran Panchyat (12 villages) and commenced in Chainagar GP (12 villages). The IICCHAA program supported 200 families to overcome the health, economic and social impacts of living with HIV/AIDS. It provides nutrition supplementation, family education, counselling, advocacy and improves access to medical care in 3 districts.

### Achieved objectives for the year ended 30 June 2017

- Support of women and children in need in India. Completion of Child and Women Friendly Communities project in Bangalbari and commencement in Chainagar. Continuation of IICCHAA program for families affected by HIV/AIDS.
- Assist at risk children to succeed at school

### Short-term and Long-term Objectives

The company's short-term objectives are to:

- support current and include new families in IICCHAA (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

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

**DIRECTOR'S REPORT**

The company's long-term objectives are to:

- provide interventions that relieve poverty for those in need in India
- support sustainable development programs in areas of need in India
- support the empowerment of disadvantaged 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.
- develop a reliable donor and support base in Australia
- increase awareness in Australia of the work of Child in Need Institute in India

**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**

<b>Jennifer Connaughton</b>	Director/Secretary
Qualifications	MBBS. General practitioner for 37 years.
Experience	Secretary and co-founder of CINI Australia.
Special Responsibilities	Director/Secretary.
<b>Peter Connaughton</b>	Director
Qualifications	Consultant Occupational Physician. Master of Business Administration
Experience	Western Australian Commission for Occupational Safety and Health. Masters of Business Administration. President the Australasian Faculty of Occupational and Environmental Medicine.
Special Responsibilities	Director

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

**DIRECTOR'S REPORT**

<b>Carolee Ruth Leonhardt</b>	Director
Qualifications	Bachelor of Science, Computer Science.
Experience	Previous board member and treasurer Multicultural Women's Health Care Centre (now Fremantle Women's Health Centre).
Special Responsibilities	Director.
<b>Anne-Maree Pezzullo</b>	Treasurer
Qualifications	Project manager, Bachelor of Science, Master of Applied Science.
Experience	Project manager in research and drug development services within the pharmaceutical industry for over 16 years.
Special Responsibilities	Treasurer.
<b>Diane Gonsalves</b>	
Qualifications:	Mechanical Engineer, B.Sc.(Hons,UK), Ph.D.
Experience:	International and Australian business and project management of major capital projects within the oil and gas industry, executive management
Special responsibilities:	Director
<b>Christopher Yates</b>	
Qualifications:	MBA ( UWA), CPA, Mst. Acc, B.Comm.
Experience:	Local Government, funds management, accounting, project management
Special responsibilities:	Director / Secretary

**Director's meetings**

During the financial year, 7 meetings and 1 AGM were held, totalling 8. Attendances by each director were as follows:

	Director's Meetings	
	Number eligible to attend	Number attended
Edward Charles Bramble	4	3
Jennifer Connaughton	8	8
Peter Connaughton	8	8
Carolee Ruth Leonhardt	8	8
Anne-Maree Pezzullo	8	8
Diane Gonsalves	8	8
Chris Yates	8	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 2017, the total amount that members of the company are liable to contribute if the company is wound up is \$14 (2016: \$12).

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

DIRECTOR'S REPORT

**Auditor's Independence Declaration**

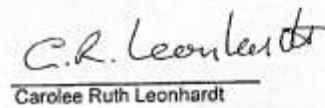
The auditor's independence declaration for the year ended 30 June 2017 has been received and can be found on page 5 of the financial report.

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



Anne-Marie Pezzullo

Director  
Dated this 24th day of August 2017



Carolee Ruth Leonhardt

Director  
Dated this 24th day of August 2017



**AUDITOR'S INDEPENDENCE DECLARATION  
CINI AUSTRALIA**

**FOR THE YEAR ENDED 30 JUNE 2017**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been no contraventions of:

- i. the auditor independence requirements 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 Wayland WA Audit Pty Ltd*

WALKER WAYLAND WA AUDIT PTY LTD

*Richard J Gregson*

Richard Gregson CA

Director

Level 2, 129 Melville Parade  
COMO WA 6152

Dated this *24<sup>th</sup>* day of *August* 2017



**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 2017**

	Note	2017 \$	2016 \$
Revenue	2	<u>84,356</u>	<u>59,728</u>
Gross profit		<u>84,356</u>	<u>59,728</u>
Expenses	3	<u>15,406</u>	<u>4,589</u>
Depreciation		<u>121</u>	<u>365</u>
Total expenses		<u>15,527</u>	<u>4,954</u>
<b>Operating surplus for the period before income tax</b>		<b>68,829</b>	<b>54,774</b>
Income tax expense	1(d)	<u>-</u>	<u>-</u>
<b>Operating surplus for the period</b>		<b><u>68,829</u></b>	<b><u>54,774</u></b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b><u>68,829</u></b>	<b><u>54,774</u></b>
Total comprehensive income attributable to members of the entity		<u>68,829</u>	<u>54,774</u>

The accompanying notes form part of these financial statements

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

STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2017

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	59,179	46,976
Other current assets	5	2,453	2,217
<b>TOTAL CURRENT ASSETS</b>		<u>61,632</u>	<u>49,193</u>
<b>NON CURRENT ASSETS</b>			
Plant and equipment	6	-	121
<b>TOTAL NON CURRENT ASSETS</b>		<u>-</u>	<u>121</u>
<b>TOTAL ASSETS</b>		<u>61,632</u>	<u>49,314</u>
<b>LIABILITIES</b>			
Trade and other payables	7	1,060	-
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,060</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>		<u>1,060</u>	<u>-</u>
<b>NET ASSETS</b>		<u>60,572</u>	<u>49,314</u>
<b>EQUITY</b>			
Retained Surplus		60,572	49,314
<b>TOTAL EQUITY</b>		<u>60,572</u>	<u>49,314</u>

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 2017

	Note	Retained Surplus \$	Total \$
<b>Balance at 1 July 2015</b>		107,817	107,817
<b>Comprehensive income</b>			
Net surplus for the period		54,774	54,774
Distributions to Child in Need Institute India	8	(113,277)	(113,277)
<b>Total comprehensive income attributable to members of the entity</b>		(58,503)	(58,503)
<b>Balance at 30 June 2016</b>		<u>49,314</u>	<u>49,314</u>
<b>Balance at 1 July 2016</b>		49,314	49,314
<b>Comprehensive income</b>			
Net surplus for the year		68,829	68,829
Distributions to Child in Need Institute India	8	(57,571)	(57,571)
<b>Total comprehensive income attributable to members of the entity</b>		11,258	11,258
<b>Balance at 30 June 2017</b>		<u>60,572</u>	<u>60,572</u>

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 2017

	Note	2017 \$	2016 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from donations, bequests and raffles		83,905	59,255
Payments to suppliers		(14,581)	(6,806)
Interest received		391	413
Contributions - Members		60	60
Distribution to CINI India		(57,572)	(113,276)
Net cash generated from/ (used in) operating activities	11	12,203	(60,354)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for plant and equipment		-	(169)
Net cash used in investing activities		-	(169)
Net increase/ (decrease) in cash held		12,203	(60,523)
Cash on hand at the beginning of the financial year		46,976	107,499
Cash on hand at the end of the financial year	4	59,179	46,976

The accompanying notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2017**

**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 24 August 2017 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.



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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Revenue**

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.

**(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:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Plant and equipment	100%

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.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(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 reporting period.

**(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.

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**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 2017

	2017 \$	2016 \$
<b>2. REVENUE</b>		
Interest received	391	414
Donations general	39,760	29,372
Sponsorship	5,790	4,180
Library project	-	88
Money box	529	146
Donations Admin Costs	5,610	-
Contributions - members	60	60
Fundraising events internal	29,384	22,273
Fundraising events external	2,832	3,195
Sales	-	-
Nepal Earthquake Appeal	-	-
Total sales	<u>84,356</u>	<u>59,726</u>
<b>3. Expenses</b>		
Advertising	1,141	637
Audit Fees	224	-
Bank charges	468	513
Cost of goods sold	1,128	916
Online fundraising fees	345	37
Insurance	3,207	1,025
Merchant fees	506	409
Postage, freight and courier	103	108
Printing and stationery	381	454
Publication & Information services	194	-
Fees and permits	53	109
Equipment hire/lease	88	53
Equipment purchase	186	-
Catering	434	330
Fundraising event internal cost	521	-
Venue Costs	2,532	-
Consultancy fees - Admin	3,895	-
	<u>15,406</u>	<u>4,589</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2017**

	2017 \$	2016 \$
<b>4. CASH AND CASH EQUIVALENTS</b>		
CINI Australia gift fund	23,665	648
CINI Australia working account	3,015	2,074
CINI debit card	578	493
Gift fund cash reserve	20,630	39,486
Working account cash reserve	11,291	4,275
	<u>59,179</u>	<u>46,976</u>
<b>5. OTHER CURRENT ASSETS</b>		
Prepayments - Insurances	2,453	2,217
	<u>2,453</u>	<u>2,217</u>
<b>6. PLANT AND EQUIPMENT</b>		
Plant and equipment	811	811
Less: Accumulated depreciation	<u>(811)</u>	<u>(690)</u>
	<u>-</u>	<u>121</u>
<b>7. TRADE AND OTHER PAYABLES</b>		
Trade and other payables	1,060	-
	<u>1,060</u>	<u>-</u>

**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 \$240,810. The total distributions to the Child in Need Institute India since 2012 are \$327,573.

**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 2017 (2016 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.



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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2017

	2017 \$	2016 \$
<b>11. CASH FLOW INFORMATION</b>		
Reconciliation of cash flows from operating activities with net current year surplus		
Net current year surplus	68,829	54,774
Non-cash flows in current year surplus:		
- depreciation	121	365
Changes in assets and liabilities:		
- decrease in prepayments	(235)	(2,217)
- increase in trade and other payables	1,060	
- increase in distribution	(57,572)	(113,276)
	<u>12,203</u>	<u>(60,354)</u>

**12. 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

**DIRECTORS DECLARATION**

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

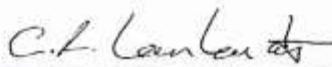
1. The financial statements and notes, as set out on pages 1 to 16, are in accordance with the *Corporations Act 2001* and:
  - a. comply with Australian Accounting Standards applicable to the company; and
  - b. give a true and fair view of the financial position of the company as at 30 June 2017 and of its performance for the year ended on that date with the accounting policies described in Note 1 to the financial statements.
2. 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

Dated this 24th day of August 2017



Carolee Ruth Leonhardt  
Director

Dated this 24th day of August 2017



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

**FOR THE YEAR ENDED YEAR ENDED 30 JUNE 2017**

**Report on the Audit of the Financial Report**

**Qualified Opinion**

We have audited the financial report of CINI Australia (the registered entity), which comprises the statement of financial position as at 30 June 2017, 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:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2017 and of its financial performance for the year then ended; and
- (b) 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 registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Given the nature of the cash receipts, specifically, donations and fundraising, it is not possible for our examination to include audit procedures that extend beyond the amount of cash receipts of donations and fundraising recorded in the accounting records of CINI Australia.

Director  
Joe Lattin FCA, John Evers FCA

Signature limited by a scheme approved  
under Professional Standards legislation





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

**FOR THE YEAR ENDED YEAR ENDED 30 JUNE 2017**

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

**Information Other than the Financial Report and Auditor's Report Thereon**

The directors are responsible for the other information. The other information comprises the information included in the registered entity annual report for the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The directors of the registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the registered entity'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 registered entity or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the registered entity's financial reporting process.

Directors:  
Jae Lambert FSA, John Donato FSA

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under Professional Standards Legislation





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

**FOR THE YEAR ENDED YEAR ENDED 30 JUNE 2017**

**Auditor's Responsibilities for the Audit of the Financial Report**

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

Chartered  
Accountants  
Australia

Entity limited by a scheme approved  
under Professional Standards Legislation







INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
CINI AUSTRALIA

FOR THE YEAR ENDED YEAR ENDED 30 JUNE 2017

- 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 registered entity'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 registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the 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 J Gregson*

Richard Gregson CA  
Director

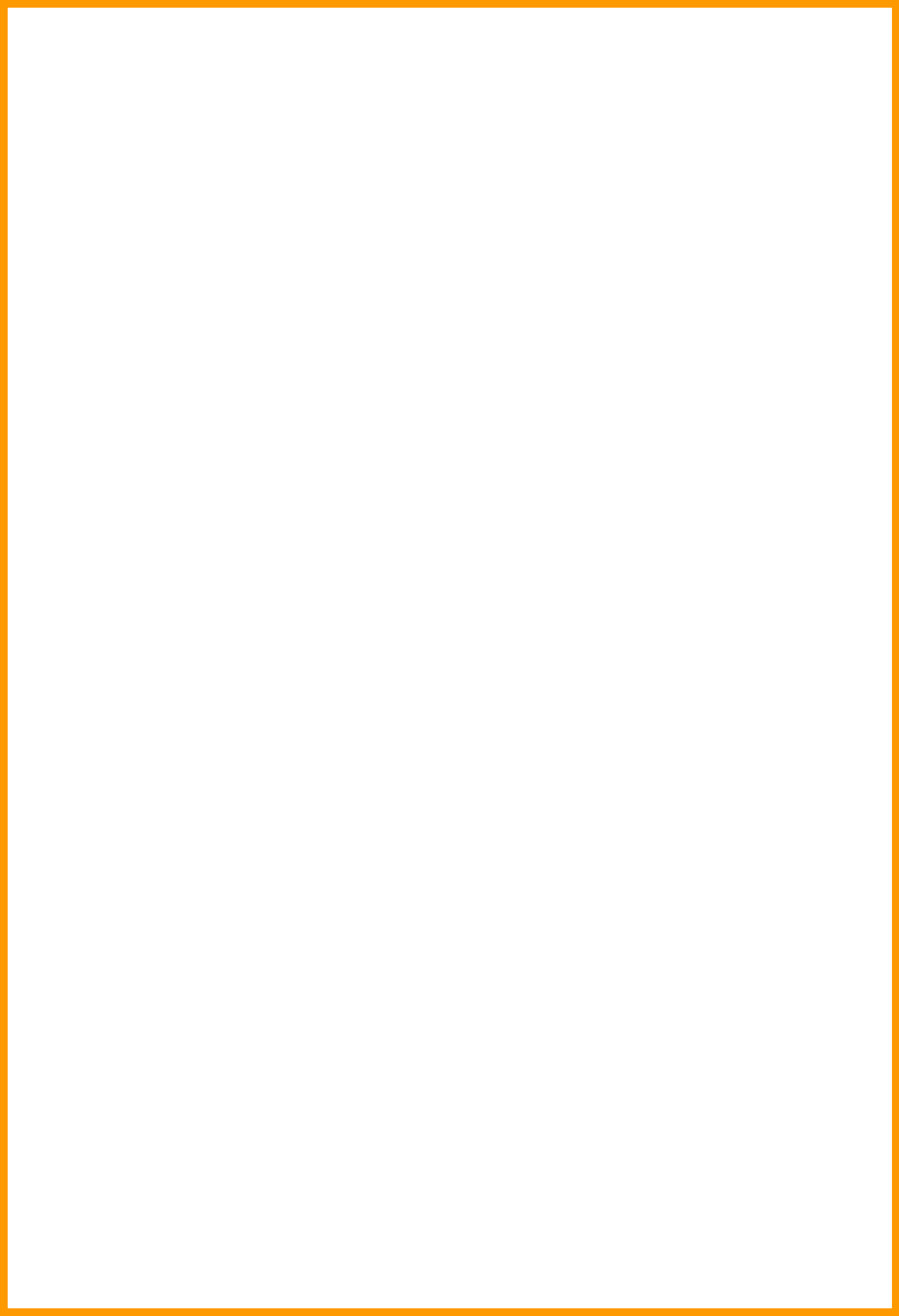
Level 2, 129 Melville Parade  
COMO WA 6152

Dated this 24<sup>th</sup> day of August 2017

Director:  
Joe Leland FSA, JRM Limited FCA

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under Professional Standards Legislation







**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

Email: [info@ciniaustralia.org](mailto:info@ciniaustralia.org)  
Facebook: CINI Australia, Child in Need India  
Web: <http://www.ciniaustralia.org>