

**CINI Australia**  
**Child in Need India**  
**Annual Report 2018/19**



## MESSAGE FROM THE CHAIR

This report covers the period from July 2018 to June 2019.

CINI Australia was founded so that Australians could contribute to the sustainable development and relief of poverty of women and children in need in India. We collaborate with Child in Need Institute, India (CINI) for all our programs. We recognise the importance of working with an in-country organisation with the experience and thorough understanding of local needs, capacity and resources.

CINI Australia is inspired by work of Child in Need Institute, India (CINI). Founded in 1974, CINI has been empowering those living in poverty to achieve better health, nutrition, education and protection for their families. CINI's committed skilled staff respect the rights and dignity of those in need and its programs benefit future and current generations. It is widely recognised in India for its innovative "CINI Method" for sustainable community development. CINI also contributes to health and protection policy development at state and national level in India.

CINI Australia has two main projects in India. The Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA), for children affected by HIV, has been supported by CINI Australia since 2012. The "Child Friendly Communities" (CFC) projects in the Uttar Dinajpur district of West Bengal have reached 25 villages. CINI Australia's sponsorship programs provide antenatal and early childhood care for young rural mothers and education support for children from Kolkata's slums.

Community development programs need 3-5 years to achieve changes that will be sustained after the life of the program. CINI Australia aims to develop reliable funding and increase our regular donations to provide this necessary stability.

CINI Australia is supported by a team of committed volunteers who give their time, expertise and effort, and donors and sponsors who provide generous support.

I would like to acknowledge the staff of CINI for their inspirational work. I thank our new corporate donor, Modus Property, for its generous donations and support.

Thank you to the members of the Board for their vision and commitment to making CINI Australia do the best for those in need in India.

Jennie Connaughton  
Director, CINI Australia  
18 November 2019

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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** include:

- rendering aid in a manner appropriate to the needs of the recipients
- fostering an atmosphere of partnership and self-determination
- increasing individual and community capacity and skills
- recognising the sovereignty of the recipients

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

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

## 2 ABOUT US

CINI Australia, founded in 2010, is a not-for-profit company limited by guarantee, managed by a Board of Directors and governed by its Constitution. CINI Australia is registered with Australian Securities and Investment Commission (ASIC) and the Australian Charities and Not-For-Profits Commission (ACNC). It is registered as a Charity in NSW and WA and is registered for fundraising in Queensland, South Australia and Tasmania.

CINI Australia works with in-country organisation, Child in Need Institute, India (CINI) through a Memorandum of Understanding. CINI has grown from a small weekly clinic for malnourished children, in the 1970s, into one of India's leading NGOs. It has developed the "CINI Method" for sustainable development in communities. This is a 'rights based' approach to development that addresses intergenerational poverty and disadvantage.

This year, CINI was awarded GuideStar India's Gold Certification. Guide Star India undertake a rigorous verification of financial and legal compliance.

In February 2019, CINI celebrated 45 years of helping those living in poverty.

Read: [The Story of CINI in 45 years of Learning & Caring.](#)



CINI Australia is part of CINI International, an informal association of independent organisations from around the globe who work with CINI. The group provides an opportunity for mutual support and exchange of ideas. It helps raise awareness of CINI's work and provides fundraising and international aid.

Donations to CINI Australia currently are not currently tax deductible. The Board are pursuing Gift Deductible Status through the Australia Charities and Not-for-Profit Commission.

## 3 THE BOARD

### 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 of its programs in India.

The Board had 8 members during the year and held 7 meetings and an Annual General Meeting.

### 3.2 The Board of Directors

Dr Jennie Connaughton, MBBS, DRANZCOG, Founding Member

Dr Peter Connaughton, MB BCH, LRCP&SI, MAICD, MBA, FAFOEM, Founding Member

Ms Lee Leonhardt, BSc (Computer Sc.), Founding Member

Ms Anne-Maree Pezzullo, BSc, MAppSci., Founding Member

Mr Christopher Yates, CPA, MBA, GAICD, MAcc, joined in 2015

Dr Diane Gonsalves, BScEng, PhD, joined in 2015

Ms Annette Chivers, BBus, MCom, joined in 2018

Mr Tim Bidstrup, BSc, joined in 2018

### 3.3 Program Visits

Board members visit CINI at least every 2 years to review the programs and meet important stakeholders to ensure that funds from CINI Australia are spent as agreed by the selected programs. The visits provide the opportunity to meet key personnel and the ultimate beneficiaries, the women and children in need.

In February 2019, three Board members visited CINI. They met with Dr Samir Chaudhuri, (CINI's Founding Director, the senior management team, program directors and local district branch staff and field officers to discuss all aspects of the programs and their impacts for the communities.

The programs are reviewed in detail from planning and implementation through to reporting,



monitoring and expenditure. This includes a review of the documentation, budgets and financial reports.

They travelled to the three districts of West Bengal to meet the women, children, CINI employees and local government workers participating in the programs to discuss programs and hurdles and to observe the impact of these programs. Meeting and talking with the women and children participants in their villages is an essential part of assessing the effect of contributions by CINI Australia supporters.

Note that all travel by Board members is at their own expense and not funded by CINI Australia.

## 4 STRATEGIC PLAN 2018-2020

Our Strategic Plan 2018-2020 holds three goals, which are:

- Development in India
- Organisational Capacity Development
- Fundraising, Marketing, Public Awareness and Education

The Plan details our objectives with our strategies and actions to achieve these goals.

## 5 OUR ACTIVITIES IN INDIA

CINI Australia's projects are located in three districts of the state of West Bengal, namely Uttar Dinajpur, Murshidabad and 24 South Parganas. 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.

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. The status and safety of women is improved, and 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
- Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA)
- Sponsorships Programs: 'Mother & Her Baby' and 'Educate A Child'
- Rani Babhani School Library resource

### 5.1 Child Friendly Communities (CFC), Chainagar and Hemtabad

The Chainagar Gram Panchayat (local council area), in the district of Uttar Dinajpur (UD), West Bengal shares a border with Bangladesh. UD is one of the most vulnerable districts in West Bengal where, according to the 2011 Census, only 36% of women are literate and 39% girls marry before age 18. The population includes 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.

The objectives of this program are to:

1. strengthen health, nutrition, education and protection systems through sustainable actions of government and local institutions
2. increase access and utilisation of basic services for maternal, child, adolescent health, education, nutrition and child protection through community-led processes



#### Activities and Achievements

The implementation of the CFC program in Chainagar has led to the strengthening of community level platforms, enabling women, adolescents and children to access services, raise their issues and have them resolved. The villages have developed health plans; 50% of the schools have prepared school development plans; 5 out of 11 Integrated Child Development Services Centres have been converted into Safe-Spaces and Integrated Resource Centres for Women and Children.

The table below provides some of the historical statistics, demonstrating the progress made over the last three years:

Key Statistics	2018-19	2017-18	2016-17	2015-16
Total Home Deliveries	0	9 (8%)	67 (21%)	93 (20%)
Immunization status (0-2 yrs.)	510	494	411	218
Moderately Acute Malnourished Children	42	72	109	104
Severely Acute Malnourished Children	4	4	10	12
Iron and Folic Acid Intake	545	520	240	178

Other achievements included:

- The formation of Child Cabinets in schools – this provides a forum for children to express their concerns and develop leadership
- The formation of “Kanyashree Clubs” which focus on the empowerment and education of adolescent girls. They learn about their rights, the risks of child marriages, sexual abuse and exploitation, child labour and trafficking

- The empowerment of women, providing them with a voice in local decisions, including health and sanitation services. They increase their knowledge about domestic violence, child education, child nutrition and child marriages

Performance Indicators	Target	Achieved
Number of village level health plans	13	13
Number of Primary Schools with a prepared School Development Plan	4	2
Number of ICDS centers converted into Safe-Spaces and Integrated Resource Centre for Women and Children	8	3
Number of Sub-Centres into Safe-Spaces and Integrated Resource Centre for Women and Children	3	2
Number of VHSNC maintaining a resource map	13	3

A key lesson learned in the 2010-16 CFC implementation in Bangalbari was the importance of engaging local government and services early in the program. This lesson guided the CFC implementation process in Chainagar and the benefits are now being seen in the participation and contributions of local council.

Key challenges in Chainagar included:

- The engagement and improved awareness of local government and official organisations associated with education, health, protection and nutrition
- Engaging rural women on the importance of interacting with those outside their villages and participating in mainstream activities
- Increasing the participation of women and children in these CFC programs

As a result of the success of the CFC programs in Bangalbari and Chainagar, in March 2019, CINI Australia took a decision to support CINI extending the CFC program to cover the whole Hemtabad Block, covering 96 villages (Chainagar and Bangalbari are part of this Block).

#### Project Costs

Funding support provided through CINI Australia for these CFC programs, this year, was in the order of \$50200.

#### **Story of Change**

*A 38-year old mother, Malati, lived with husband and 3-year old son in Keshabpur Village. She worked, like her husband, as an agricultural labourer. Agricultural activities are not just low paid, but are also dependent on the rain, and so employment is always an uncertainty.*

*As a result of having a 3-year old child, Malati began participating in government-assisted programs, where she also met CINI personnel. Malati had always been very conscious of her child's health and through discussions with CINI became more aware of how to provide the relevant nourishment for her son. Within 4 months she noticed the changes and growth in her son and became a promotor of women and children's health; culminating in the formation of a Mothers' Group in her village.*



## 5.2 Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA)

IICCHAA is a community-based, child-centred initiative for children infected or affected by HIV/AIDS. It helps to overcome the health, economic and social impacts of living with HIV/AIDS. This is CINI Australia's seventh year supporting IICCHAA, which now reaches 153 families, with 107 infected children and 123 affected children. The program is based in the 3 districts of 24 South Parganas (Kolkata), Uttar Dinajpur and Murshidabad.



### Activities and Achievements

- **Memory Work Sessions** where families are counselled and supported, developing strong relationships between parents and their children
- **Focus Group Discussions** involve community leaders, school principals, housewives, adolescents and children, reducing the stigma associated with HIV-infected people
- **Awareness Programs** used puppets, magic shows and folk musicians to educate villagers about HIV. The program increased community knowledge of HIV-related issues such as transmission, prevention and screening. As a result, more people were tested and there has been less discrimination of HIV/AIDS infected families
- **Advocacy Meetings** created a link between government services and the families in need of their support. These meetings also led to the approval of the use of two schools for IICCHAA activities
- **Nutritional Support**, in the form of family education and food supplies, for both infected and affected children (approximately a third of the children were found to be underweight)

In addition, this year, in December 2018, the HIV/AIDS Division of CINI participated in the World AIDS Day, with stalls promoting the need for awareness and open communication, with a young HIV-positive girl also sharing her experience with those who visited the stall.



There is an enormous need for this very effective program to ensure the future security of infected and affected children.

CINI is now focusing on training more women facilitators to increase its capacity to assist more affected families.

### Some Statistics

- 45 children received Government Sponsorships support
- An additional 30 children are applying for this Government Sponsorship program
- 6 families received housing under a government scheme
- 9 families were identified as being eligible for this government housing scheme
- More than 40 people disclosed their HIV status to their families
- An additional 14 families are now participating in the local self-help groups

### Project Costs

Almost \$49000 was provided by CINI Australia this year, to fund this valuable project.

### Story of Change

*Nilam was 13 years old when she was sold into a red-light district. She ended up escaping and marrying a man who, unbeknown to her, was already married and ended up living in the same household. She faced horrible problems as a result and became pregnant. When her daughter was born there were several health complications and they were both diagnosed with HIV. This created even worse living conditions for her and her daughter, with family and neighbours treating them with hatred and disgust. Nilam and her daughter have been attending the IICCHAA sessions for over a year now and after several interventions by IICCHAA staff, Nilam and her daughter are now living a happier life, where they are receiving love and care from her family, neighbours and even her daughter's school teachers.*

### 5.3 Sponsor a Mother and Help her Child



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.

17 sponsors contributed \$1425 this year.

### 5.4 Educate A Child

CINI's afterschool education centres for vulnerable children are in Wards 54 and 66 of Kolkata. These slums have been home to families for three 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.



40 sponsors contributed \$2760 this year.

### 5.5 Rani Bhabani Boy's School Library Resource

Approximately 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 material. It is a well-loved resource that allows the boys the pleasure of reading. \$600 was raised for this program.



## 6 OUR ACTIVITIES IN AUSTRALIA

### 6.1 Introduction

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, through newsletters, its website and social media
- Maintaining an organisation with the capacity to provide for well-planned and sustainable development in India

### 6.2 Fundraising activities by CINI Australia

The following events were a success thanks to the hard work and enthusiasm of over 80 volunteers.

- The Movie Night in November 2018 raised over \$4300 net
- Our 2018 Christmas Appeal raised almost \$1200
- Mother's Day May 2019 Celebration at John XXIII College, attended by over 200 guests, raised almost \$24000 net
- Killerby Wines Fundraiser in February 2019 raised \$1340
- Various appeals via our newsletter and social media



### 6.3 Fundraising activities by CINI Australia Supporters

Individuals, school children, workplace groups and community groups around the country have organised their own fundraisers for CINI Australia. They include:

- WA Indian Docs
- Purobi Association of WA
- Shanti Yoga Group
- NAARI IWD

### 6.4 Recurring Donations

CINI Australia is founded on the principle of sustainable development, which needs long term planning with projected budgets. Recurring donations form an important component of fiscal planning over the life of a program.

Regular donor contributions for 2018-2019 amounted to over \$30,700 from 55 donors.

## 6.5 Corporate Donations

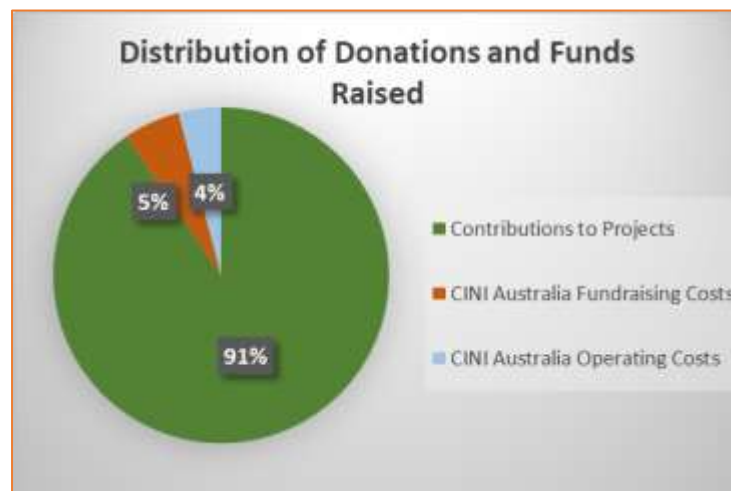
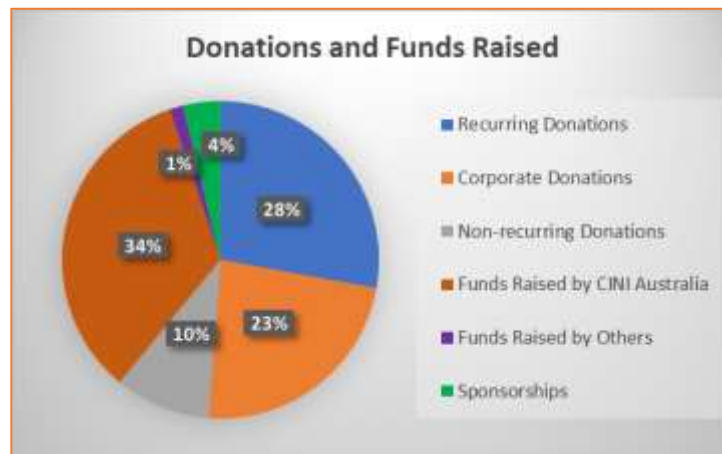
This year, a new corporate donor, Modus Property, joined our family of donors. They have donated a total of over \$25,000 in less than a year. A huge thanks go to this special group of people.

## 6.6 Publicity and Awareness

CINI Australia maintains a website, Facebook page, produces newsletters and presents public talks. This builds an understanding in Australia of our contribution to change and the importance of collaborating with an in-country organisation that has extensive expertise in community development.

## 6.7 Distribution of Donations and Funds Raised

The charts below show the proceed streams of the donations and funds raised and how they are distributed across our activities in India and our internal costs. Note that these charts do not include the specific donations made to cover costs associated with the Administrative Assistant.





## 7 ACKNOWLEDGEMENTS

- Dr Samir Chaudhuri, founder of Child in Need Institute, for his vision, encouragement and wisdom
- The inspirational CINI staff, who work tirelessly for the women and children in need
- 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 to meet our governance requirements:
  - Walker Wayland, Auditors Richard Gregson and Adila Khan
  - Aston Accountants, Helen Hardegan, Fremantle WA
- 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
- CINI Australia also depends on the effort and skills of the wonderful volunteers who include:
  - John XXIII College and students
  - Ella Hammersley: Publicity, Graphics and Design
  - Emma Greene, Hollie Cavanagh and the Mother's Day Committees



Aston  
Accountants



## 8 FINANCIALS

The financial statements were prepared by Aston Accountants, audited by independent auditor Walker Wayland and approved by the Board.

CINI Australia is committed to keeping expenses to a minimum whilst ensuring that it remains solvent and financially secure.

**APPENDIX 1 - AUDITED FINANCIAL STATEMENTS**

Pages 13 to 32

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



**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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

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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 2019.

**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 Consalves  
 Carolee Ruth Leonhardt  
 Anne-Maree Pezzullo  
 Christopher Yates  
 Annette Chivers since November 2018  
 Tim Bidstrup since November 2018

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 3 programs with Child in Need Institute in West Bengal, India. The Child Friendly Communities (CFC) Chainagar was completed in March 2019 and the CFC Hemtabad block program commenced in April 2019. These programs address 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. They empower women and increase representation for those in need. The IICCHAA program supports families in 3 districts. It helps 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. It improves economic stability of families, community knowledge and reduces stigma and isolation.

**Achieved objectives for the year ended 30 June 2019**

- Support of women and children in need in India through completion of Child Friendly Communities project in Chainagar and commencement in Hemtabad Block
- Continuation of IICCHAA 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 IICCHAA (HIV/AIDS) program
- continue Child Friendly Communities program in Hemtabad Block
- provide CINI Australia sponsorships for pregnant women, mothers and children in need
- develop CINI Australia's reach and support base in Australia



**CINI AUSTRALIA**  
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**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
- 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.

**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 36 years.
Experience	Secretary and co-founder of CINI Australia.
Special Responsibilities	Director. Secretary to November 2018.
<b>Peter Connaughton</b>	Director
Qualifications	Fellow of the Australasian Faculty of Occupational and Environmental Medicine. Master of Business Administration
Experience	Past president AFOEM.
Special Responsibilities	Director
<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.

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

**DIRECTOR'S REPORT**

<b>Anne-Maree Pezzullo</b>	Director/Treasurer
Qualifications:	Clinical Operations Manager, Bachelor of Science, Master of Applied Science.
Experience:	Manager in research and drug development services within the pharmaceutical industry for over 19 years.
Special Responsibilities:	Director/ Treasurer
<b>Diane Consalves</b>	Director
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>	Director/Secretary.
Qualifications:	MBA ( UWA), CPA, Mst. Acc, B.Comm.
Experience:	Local Government, funds management, accounting, project management.
Special responsibilities:	Director / Secretary
<b>Tim Bidstrup</b>	Director
Qualifications:	Bachelor Science, Environmental Management
Experience:	Managing Director of Kaya Group, including Wilco Electrical, Kardan Construction and Tjuart Architects.
Special responsibilities:	Director
<b>Annette Chivers</b>	Director
Qualifications:	Bachelor Business (Hospitality and Tourism Management), Mst. of Commerce (Human resource management)
Experience:	Manager headspace Armadale; Previous Chair Fremantle Women's Health Service, Board member Child Protection Advisory Council, Women's Council for Domestic Violence, Member AHPRA Community Reference Group.
Special responsibilities:	Director

**Director's meetings**

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

	<u>Director's Meetings</u>	
	Number eligible to attend	Number attended
Jennifer Connaughton	8	8
Peter Connaughton	8	8
Carolee Ruth Leonhardt	8	7
Anne-Maree Pezzullo	8	7
Diane Consalves	8	7
Christopher Yates	8	8
Tim Bidstrup	5	5
Annette Chivers	5	5

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 2019, the total amount that members of the company are liable to contribute if the company is wound up is \$12 (2018: \$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 2019 has been received and can be found on page 6 of the financial report.

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

\_\_\_\_\_  
Anne-Maree Pezzullo  
Director *19th*  
Dated this    day of October 2019

\_\_\_\_\_  
Carolee Ruth Leonhardt  
Director  
Dated this    day of October 2019

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 2019

	Note	2019 \$	2018 \$
Revenue	2	119,008	71,074
Gross profit		<u>119,008</u>	<u>71,074</u>
Expenses	3	19,423	14,075
Depreciation		-	-
Total expenses		<u>19,423</u>	<u>14,075</u>
Operating surplus for the period before income tax		99,585	56,999
Income tax expense	1(d)	-	-
Operating surplus for the period		<u>99,585</u>	<u>56,999</u>
Other comprehensive income		-	-
Total comprehensive income for the period		<u>99,585</u>	<u>56,999</u>
Total comprehensive income attributable to members of the entity		<u>99,585</u>	<u>56,999</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 2019**

	Note	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	37,176	39,346
Other current assets	5	<u>1,517</u>	<u>1,598</u>
<b>TOTAL CURRENT ASSETS</b>		<u><b>38,693</b></u>	<u><b>40,944</b></u>
<b>NON CURRENT ASSETS</b>			
Plant and equipment	6	<u>-</u>	<u>-</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u><b>-</b></u>	<u><b>-</b></u>
<b>TOTAL ASSETS</b>		<u><b>38,693</b></u>	<u><b>40,944</b></u>
<b>LIABILITIES</b>			
Trade and other payables	7	<u>1,015</u>	<u>403</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u><b>1,015</b></u>	<u><b>403</b></u>
<b>TOTAL LIABILITIES</b>		<u><b>1,015</b></u>	<u><b>403</b></u>
<b>NET ASSETS</b>		<u><b>37,678</b></u>	<u><b>40,541</b></u>
<b>EQUITY</b>			
Retained Surplus		<u>37,678</u>	<u>40,541</u>
<b>TOTAL EQUITY</b>		<u><b>37,678</b></u>	<u><b>40,541</b></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 2019**

	Retained Surplus	Total
Note	\$	\$
<b>Balance at 1 July 2017</b>	<b>60,572</b>	<b>60,572</b>
<b>Comprehensive income</b>		
Net surplus for the period	56,999	56,999
Distributions to Child in Need Institute India	8 <u>(77,030)</u>	<u>(77,030)</u>
<b>Total comprehensive income attributable to members of the entity</b>	<b>(20,031)</b>	<b>(20,031)</b>
<b>Balance at 30 June 2018</b>	<b><u>40,541</u></b>	<b><u>40,541</u></b>
<b>Balance at 1 July 2018</b>	<b>40,541</b>	<b>40,541</b>
<b>Comprehensive income</b>		
Net surplus for the year	99,585	99,585
Distributions to Child in Need Institute India	8 <u>(102,448)</u>	<u>(102,448)</u>
<b>Total comprehensive income attributable to members of the entity</b>	<b>(2,863)</b>	<b>(2,863)</b>
<b>Balance at 30 June 2019</b>	<b><u>37,678</u></b>	<b><u>37,678</u></b>

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 2019**

	Note	2019 \$	2018 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from donations, bequests and raffles		118,821	70,735
Payments to suppliers		(18,729)	(13,877)
Interest received		126	279
Contributions - Members		60	60
Distribution to CINI India		(102,448)	(77,030)
Net cash used in operating activities	11	(2,170)	(19,833)
Net decrease in cash held		(2,170)	(19,833)
Cash on hand at the beginning of the financial year		39,346	59,179
Cash on hand at the end of the financial year	4	37,176	39,346

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

**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 19 October 2019 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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

**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

<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.

**(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 2019

**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 2019**

		2019 \$	2018 \$
<b>2. REVENUE</b>	<b>Note</b>		
Interest received		127	279
Donations general		40,668	31,566
Donations - Corporate		25,701	-
Sponsorship		4,185	3,805
Money box		188	339
Donations Admin Costs	12	8,640	7,280
Contributions - members		60	60
Library Project		600	-
Fundraising events internal		37,298	27,745
Fundraising events external		1,541	-
Total sales		<u>119,008</u>	<u>71,074</u>
<b>3. Expenses</b>	<b>Note</b>		
Advertising		512	427
Audit Fees		-	-
Bank charges		557	495
Cost of goods sold		1,318	1,269
Online fundraising fees		80	163
Insurance		2,109	2,835
Merchant fees		410	423
Postage, freight and courier		200	100
Printing and stationery		143	73
Publication & Information services		-	-
Fees and permits		54	111
Equipment hire/lease		126	82
Equipment purchase		-	257
Catering		789	273
Fundraising Events Internal Costs		-	300
Venue Costs		3,834	-
Consultancy fees - Admin	12	9,291	7,267
		<u>19,423</u>	<u>14,075</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

	2019 \$	2018 \$
<b>4. CASH AND CASH EQUIVALENTS</b>		
CINI Australia gift fund	33,107	9,749
CINI Australia working account	82	19,415
CINI debit card	78	433
Gift fund cash reserve	2,854	334
Working account cash reserve	1,055	9,415
	<u>37,176</u>	<u>39,346</u>
<b>5. OTHER CURRENT ASSETS</b>		
Prepayments - Insurances	<u>1,517</u>	<u>1,598</u>
<b>6. PLANT AND EQUIPMENT</b>		
Plant and equipment	811	811
Less: Accumulated depreciation	<u>(811)</u>	<u>(811)</u>
	<u>-</u>	<u>-</u>
<b>7. TRADE AND OTHER PAYABLES</b>		
Trade and other payables	<u>1,015</u>	<u>403</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 \$420,288. The distributions to the Child in Need Institute India for the year ended 30 June 2019 is \$102,448 (2018: \$77,030).

**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 2019 (2018: 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 2019**

<b>11. CASH FLOW INFORMATION</b>	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Reconciliation of cash flows from operating activities with net current year surplus		
Net current year surplus	99,585	56,999
Changes in assets and liabilities:		
- decrease in prepayments	81	855
- decrease in trade and other payables	612	(657)
- increase in distribution	(102,448)	(77,030)
Net decrease in Cash Held	<u>(2,170)</u>	<u>(19,833)</u>

**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 1 to 15, 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 2019 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-Marie Pezzullo  
 Director 19<sup>th</sup>  
 Dated this day of October 2019

\_\_\_\_\_  
 Carolee Ruth Leonhardt  
 Director 19<sup>th</sup>  
 Dated this day of October 2019



**Independent Auditor's Report  
To the Members of CINI Australia**

**Qualified Opinion**

We have audited the financial report of CINI Australia (the Company), which comprises the statement of financial position as at 30 June 2019, 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, the accompanying financial report of the Company 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 2019 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards – Reduced Disclosure Requirements 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 cash receipts, specifically donations, it is not possible for our examination to include the audit procedures that extend beyond the amount of cash receipts of donations recorded in the records of CINI Australia.

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.

### **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 2019 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 Company 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 ability of the Company 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.

### **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 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.
- 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.

We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

*Walker Wayland WA Audit Pty Ltd*

WALKER WAYLAND WA AUDIT PTY LTD

*Richard J Gregson*

Richard Gregson CA

Director

Level 3, 1 Preston Street, COMO WA 6152

Dated this 22<sup>nd</sup> day of October 2019.





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