



help the mother
help the child...

CINI Australia Child in Need India

Annual Report 2022/23

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A MESSAGE FROM THE CHAIR

This report covers the period from July 2022 to June 2023.

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 the 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, donors and sponsors who give their time, expertise and effort. We pay our particular thanks and appreciation to our donors and sponsors for their ongoing generous support.

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



Jennie Connaughton
Director, CINI Australia





1. VISION, PURPOSE AND VALUES

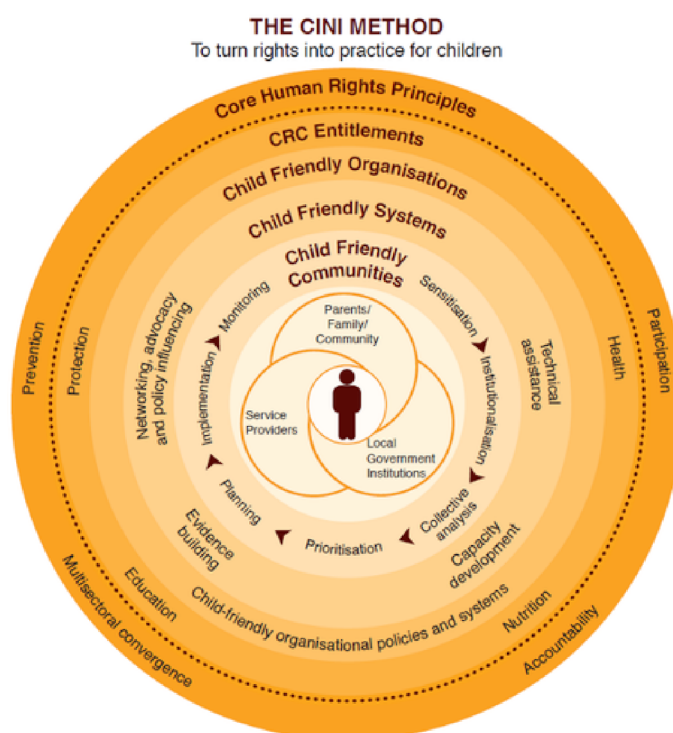
CINI Australia's vision is for sustainable development in the health, nutrition, education and protection of women and their families that will help bring an end to the cycle of inter-generational poverty in India.

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 India's approach concentrates on creating child friendly communities.

This involves families, local government, health services, schools, police and community groups, all committed to respecting, protecting and fulfilling children's rights in health, nutrition, education, and protection from all forms of abuse, exploitation and violence.

This process is the foundation of the CINI Method – an internationally recognised and awarded human rights-based approach to meeting the needs of children living in poverty.





CINI Australia's 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 the 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.

In February 2024, CINI will celebrate 50 years of helping those living in poverty.

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 tax deductible. CINI Australia have Gift Deductible Status through the Australian Charities and Not-for-Profits 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 9 members and held 7 meetings during the year, 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.
- Ms Annette Chivers, B.Com, MCom, joined in 2018.
- Alex Blennerhassett, B.A. & LLB, GDLP, joined in 2021.
- Matt Herring, B.Com; PhD; GAICD, joined in 2021.
- Ashwita Vanga, MBBS AMC, joined in 2021.
- Jaswinder Walia, Cert 4 Accounting & bookkeeping, joined in 2021.

3.3 Program Visits

Prior to the COVID Pandemic, a number of CINI Australia Board members would visit CINI India 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. Visits also include a review of the documentation, budgets and financial reports.





The last visit was in February 2020, where Jennie Connaughton and two Board members travelled to the three districts of West Bengal. They met with 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.

Board and staff will next visit CINI India for the 50th Anniversary in February 2024. Note that all travel by Board members is at their own expense and not funded by CINI Australia.





4. STRATEGIC PLAN 2022-23

Our Strategic Plan 2021-2023 holds two goals, which are:

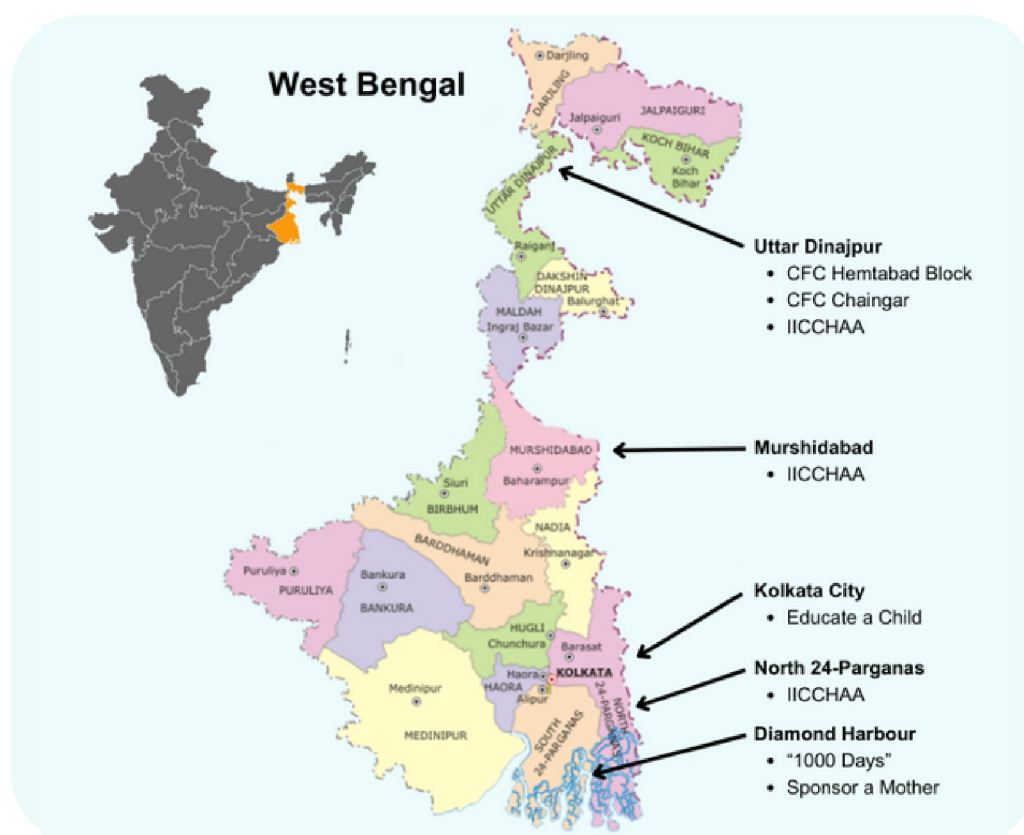
- **Development in India**
- **Awareness and Advocacy**

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.



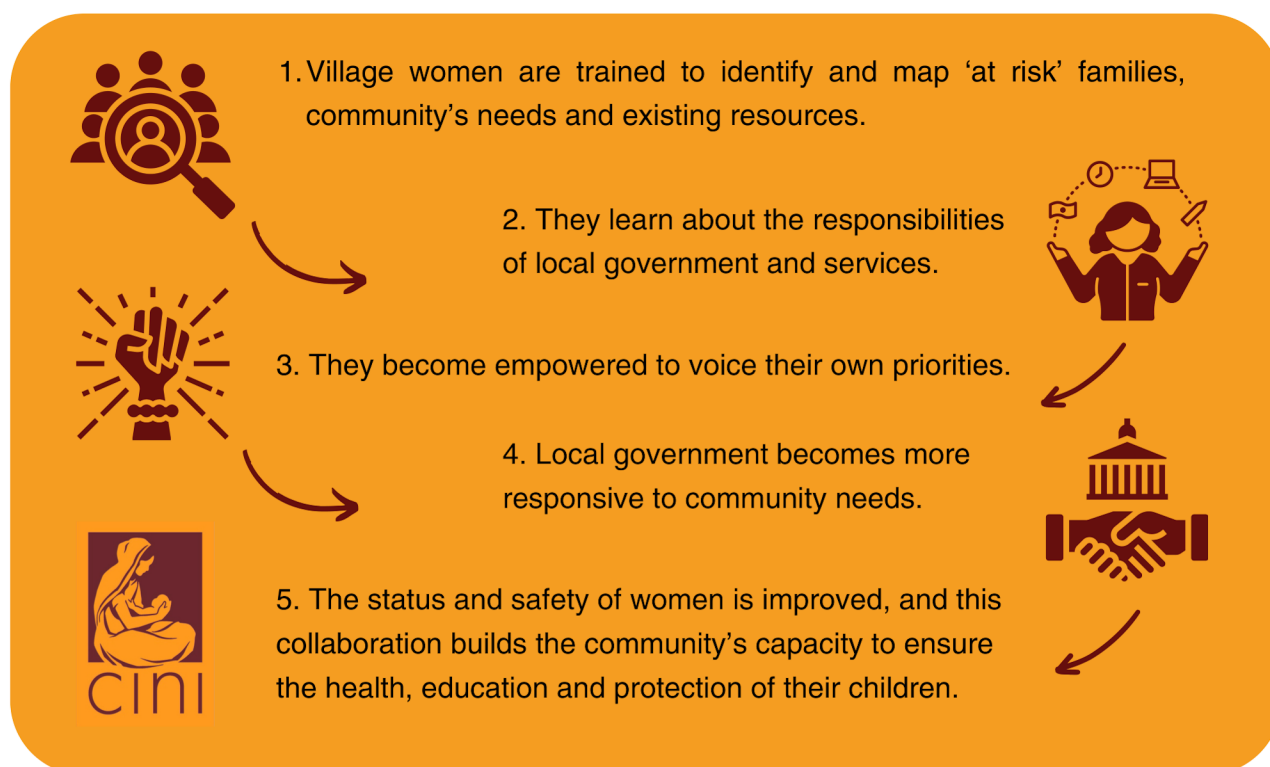


Education, Protection, Health and Nutrition

A three-way partnership between the community, the local government and the local services achieves improvements in education, protection, health and nutrition (“EPHN”).



Women are empowered in the community to create positive change from the ground up:





Supported Projects Include:

1. Child Friendly Communities, Chainagar.
2. Indian Initiative of Child Centered HIV-AIDS Approach (IICCHAA).
3. Ujjan Project.
4. Mother & Baby Sponsorship Programme.
5. Safe Spaces – Educate a Child Sponsorship.

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 were literate and 39% of girls were destined to marry before age 18. Huge advances have been made since then, thanks to the work of local organisations such as CINI, with the literacy of women now standing at 71%.

Efforts need to continue however, as the population includes the officially designated most disadvantaged groups and tribes-people in India. Malnutrition, low literacy and the poor status of women continue to contribute to the perpetuation of poverty, school dropout rates, child labour, early marriage and risk of trafficking.

The number of teenage pregnancies from 2021 - 2022 was 1526, the number of child marriage cases was 42, and a further 350 children were identified as at-risk or victims of child labour.

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.
3. Strengthen and institutionalize the efforts of children through Children's Clubs, Children's Parliament, and Children's Collectives.

'CINI's Community Facilitators have already active in 133 villages of 7 Gram Panchayats (village councils) to identify the most vulnerable, facilitate a return to routine health care, access to mental health support, re-engagement of children with school, and strengthen child protection mechanisms.





Activities included the following:

Close to 300 village level “convergence” meetings with around 2250 attendees (mothers, adolescents, frontline workers and local Government members).

Approximately 700 home visits per year.

More than 100 adolescent groups for 1700 children.

Girls Clubs to support girl's education and empowerment.

Events to increase community knowledge and encourage positive health behaviours, particularly where literacy is low.

Mother's meetings for 1620 women per year.





Story of Change

Rukaiya Khatun (name changed), 10yrs old, is a resident of Kantor, Hemtabad Gram Panchayat, Hemtabad Block, Uttar Dinajpur District of West Bengal, India.

Through a convergence meeting, CINI's adolescent group identified her. She was then living with her "Boro Maa" Great Grandmother, severely sick and bedridden with no source of income. She used to sustain herself and Rukaiya with the little food and money she used to get from her children.

Rukaiya's mother passed away, and her father ran away with another woman and lives in Delhi. Due to no guidance and handholding of a guardian, she was a school dropout and had limited food to eat. The adolescent group identified her house on the social resource map, and her name was registered in the child tracking register. Through the BALA team (Youth Volunteers), she was referred to the Block Information and Facilitation Center (BI&FC) at Hemtabad block Office.

With the help of block administration and BALA team, Rukaiya was enrolled in school in class V. The enrolment not only brought back Rukaiya's smile but also registered her great grandmother for General Relief Aid (GR), through which they received dry rations, including rice and new clothes.

She is now being tracked regularly through the child tracking register by the children's group. At present, Rukaiya has proper guidance from school along with nutritious food.





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.

A national study conducted in 2021 by the National AIDS Control Organization, National Institute of Medical Statistics, National AIDS Control Organization, and Ministry of Health & Family Welfare in India, revealed that annual new infections are estimated at 62.97 per thousand individuals. The epidemic is concentrated among marginalized populations, due to low condom use, status of women, migration for work and widespread stigma.

This is CINI Australia's seventh year supporting IICCHAA, which now reaches 178 families, with 181 infected children. The program is based in the 3 districts of 24 South Parganas (Kolkata), Uttar Dinajpur and Murshidabad.

The objectives of ICCHAA are to reduce stigma and discrimination, strengthen coping strategies for parents and children, strengthen community-level support groups, build the ability of families to manage, prevent and communicate about HIV/AIDS, and plan a secure future for their children.

The main objectives of the programme were to create awareness on the transmission and prevention of HIV/AIDS by reducing stigma and discrimination. Also, information regarding the blood testing centres for HIV was announced.





From April 2022 to March 2023

Through funding from the Australian public:

- 181 children in the three districts received essential monthly nutritional support (a package of food staples). The height and weight of the children was tracked to understand their Body Mass Index and monitor weight gain.
- Among the 181 families, 178 families are taking their Anti-Retroviral Therapy on a regular basis.
- All 181 families receive monthly home visits.
- 36 children were supported to continue their education with the help of a private tutor.
- 14 Child Club Events were organized in the three districts, which focus on HIV/AIDS awareness.
- Kitchen Garden Training was given to 25 families in South 24 Parganas.
- 48 families grew their own kitchen gardens after receiving training from the project.
- Skill development/income generation training was given to 14 target group people.
- Life Skills training was given to 12 adolescents.
- 107 families received General Relief from the Block where they live.
- 3 families enrolled in Self Help Groups in South 24 Parganas.
- 8 families received housing assistance under the Geetanjali Scheme in South 24 Parganas.
- 17 children received educational support from Mursidabad District Social Welfare department.
- A Wall Painting in 3 Panchayats regarding HIV/AIDS awareness was completed in UDP.
- A Community Awareness Programme was organised on World AIDS Day in each of the three districts.





5.3 UJJAN Adolescent Project

Empowering Adolescent boys and girls (10—19 Years) for their Successful Transition from Childhood to Adulthood in urban Kolkata.

UJJAN is an innovative project that was designed in 2021, in response to the needs of adolescents in West Bengal. Demographically, there are 18.2 million adolescents present in West Bengal, aged 10- 19 years, who constitute almost 20% of the total population of the State.

Teenage pregnancy is a major cause for maternal mortality, with 16.4% of teenagers between the ages of 15 and 19 having already experienced motherhood or pregnancy. Despite initiatives by the government to prevent the early marriage of girls, 41.4% of girl children are still married off before reaching their 18th birthday (Ministry of Health & Family Welfare, 2021). The problem multiplies with gender disparity, rights violation and social exclusion issues, especially in vulnerable areas.

The aim of this project is therefore to identify, educate and mentor hundreds of vulnerable adolescents in the high-risk red light area of Kolkata, India. By the end of the project, beneficiaries will possess the knowledge and skills in health, education and leadership to improve health outcomes and social opportunities for themselves, their peers, their community and for future generations. The project will also achieve beneficial impacts in the wider community through the establishment of information centres to educate parents, teachers, local agencies and community leaders to identify and address adolescent issues. Local service providers will be assisted to develop an increased knowledge, capacity and commitment to the planning and development of collaborative adolescent programs.

Achievements

The final year of the current UJJAN project is not yet complete, however these are the achievements to date:

- A total of 37 peer leader meetings were conducted on Non-Communicable diseases and Mental Health issues.
- A Puppet Show was conducted on the eve of the Child Rights week celebration on safe touch and unsafe touch.
- A Sensitization programme was organised with 20 school students and 6 teachers on Child Protection issues and Gender Equality.
- Two health camps were organized with a basic health check-up conducted of weight and height measurement plus the provision of Iron & Folic Acid and Albendazole.





Achievements (Continued)

- CINI supported the Kolkata Municipal Corporation and Health Officials of the government through different community mobilization tools including Street Play, Auto Campaign, Rallies, Leaflets distribution and House to House campaigns for the Measles Rubella Vaccination Drive.
- Consultation on Climate Change and its impact on child rights was held among the children with hearing disability and children living on the streets or slums.
- 27 adolescents participated in Puja Parikrama - Creating joy and happiness and witnessing the smiles of adolescents, with the support from team Rotary Club.
- On the occasion of Children's Day on 14th November 2022, Adolescents of UJJAN participated in an event named 'What children Want' in the presence of the Mayor of Kolkata and his Council.
- On 22nd November 2022, adolescents of UJJAN participated in an event named "Let's play a game together" organized by UNICEF to celebrate the right to play.
- 77 adolescents of UJJAN participated in an event named "Christmas Carnival".
- 41 adolescents of UJJAN participated in an event named "Light a smile".
- Adolescents from UJJAN participated in a dance program at the International Kolkata Book Fair where they performed Bengali folk songs.
- A virtual programme was organized for the adolescent group of UJJAN on Internet safety and security.
- An Art and Play therapy was conducted with 20 adolescents of UJJAN to reduce anxiety, improve self-esteem and resolve any psychological conflicts.
- A Workshop on Adolescent Mental health and well-being was organized by the West Bengal Commission for Protection of Child Rights.
- International Literacy Day, World Mental Health Day, World AIDS Day, Human Rights Day, National Youth Day and National Girl Child Day were also celebrated.
- 24 adolescents participated in a Basic Computer literacy course.

5.4 Sponsor a Mother and Help her Child

In the rural villages of In Diamond Harbour, an hours drive from Kolkata, 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 a young mother's ability to care for her child and herself. 16 sponsors contributed \$2,332 this year.





5.5 Educate A Child - Safe Spaces

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. 24 sponsors contributed \$2,288 this year.

5.6 Nurturing Aspirations Sponsorship

While most of CINI's projects and programmes work at the system level, community level, macro-level, there are some children who need individual attention; and their cases need micro-management. The Child here would be someone who is deserving and 'almost' ready to take charge of her/his own life – but for a little support.

Nurturing Aspirations wishes to provide that final support, that final safety-net to that child who has a strong aspiration to change her present situation (of being in multi-dimensional poverty) towards a better tomorrow (for him/her, his/her family and also for his/her community).

This financial year two sponsors contributed \$900.





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 committed volunteers.

- Total raised through CINI Australia events: \$33,973.
- Our 2022 Christmas Appeal raised almost \$1200.
- Mother's Day May 2023 Celebration at John XXIII College, attended by over 125 guests, raised over \$30,000.
- The Killerby Wines Fundraiser in November 2022 raised \$1340.
- Bi-annual Newsletter, which acts as donor feedback and an ongoing fundraising tool.

6.3 Community Activities for CINI Australia by Our Supporters

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

- NAARI IWD (Indian Society of W.A Indian Day Event) Award.
- Ladies Group of AIMA raffle (Australian Indian Medical Association, W.A).
- Wonderful Women of Wyndham.
- Individuals recycling via Containers for Change.





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 2022-2023 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 \$21,674 in less than a year. A huge thanks go to this special group of people.

6.6 Grants

Universal Charitable Fund: Provided \$2,000 towards the UJJAN Project.

6.7 Publicity and Awareness

CINI Australia maintains a website, Facebook and Instagram pages, 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.





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 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:

- SW Auditors, Richard Gregson.
- Modus Property, and Managing Director Tim Mathews, for their extraordinary support since 2017; enabling the IICCHAA programme to continue.

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 individuals who include:

- Mother's Day Committee of Volunteers, CINI Australia.
- John XXIII College and the students of IONA and PLC.
- Hollie Cavanagh, Administration and Fundraising Officer, CINI Australia.
- Board Member Annette Chivers and her husband John (Containers for Change).





8. APPENDIX (AUDIT AND FINANCIAL STATEMENTS)

The financial statements were prepared by SW Auditors and approved by the Board. CINI Australia is committed to keeping expenses to a minimum whilst ensuring that it remains solvent and financially secure.





CINI Australia Financial Report

CINI AUSTRALIA - A Company Limited by
Guarantee ABN 50 142 493 570
For the year ended 30 June 2023



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Directors' Report

CINI AUSTRALIA - A Company Limited by Guarantee For the year ended 30 June 2023

The directors present this report on the company for the financial year ended 30 June 2023

Directors

The names of each person who has been a director throughout the year and at the date of this report are:

Alex Blennerhassett Carolee Ruth Leonhardt

Annette Chivers Anne-Maree Pezzullo

Jennifer Connaughton Jaswinder Walia

Peter Connaughton Ashwita Siri Vanga

Matt Herring

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

Principal Activities

The principal activity of CINI Australia was supporting 3 programs with Child in Need Institute in West Bengal, India. The Child Friendly Communities (CFC) Hemtabad program, commenced in April 2019, continued to address health, nutrition, education and protection in very disadvantaged villages. Education and health programs build the capacity of the communities to reduce malnutrition, illiteracy, child marriage, trafficking and the relief of poverty. It empowers women, increases their representation and builds the capacity of local government and services. The IICCHAA program supports families affected by HIV /AIDS in 3 districts. It helps to overcome the health, economic and social impacts of living with HIV/AIDS, provides nutrition supplementation, psycho-social support, advocacy and access to medical care. The Ujjan project supports 545 adolescents from a "Red Light District" of Kolkata in their transition to adulthood. Funds also supported children in Kolkata's education centres and young rural mothers through pregnancy and early parenting.

Achieved Objectives for the year ended 30 June 2023

- Support of women and children in need in India through continuation of the Child Friendly Communities Development project in Hemtabad Block, which expanded from approximately 100 to 140 villages.
- IICCHAA program reached for 174 families (40 new families) with 232 children.
- Ujjan, program with 545 urban adolescents achieved peer training and community outreach.
- Assisted at risk primary and secondary children in Kolkata to attend education centres.
- 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 new families in IICCHAA (HIV/AIDS) program to improve their health and community and government support.
- Expand Child Friendly Communities program to a second block and to district level (Uttar Dinajpur).
- Provide CINI Australia sponsorships for mothers and children in need.
- Develop CINI Australia's reach and support base in Australia.



The company's long-term objectives are to:

- Provide interventions that relieve poverty for those in need in India.
- Support sustainable development programs in areas of need in India.
- Empowerment of women, reduce illiteracy and malnutrition in India to break the inter-generational cycle of poverty.
- Develop a reliable donor and support base in Australia.
- Increase awareness in Australia of the work of Child in Need Institute in India.
- Maintain a sustainable organisation in Australia that meets best standards of governance.
- Minimize expenditure in Australia to a minimum whilst remaining viable.

Strategy for Achieving the Objectives

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

- Hold 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 need in India and the work of Child in Need Institute.
- Build a diverse donor population and provide them with regular information.
- Maintain regular communication with Child in Need India for project planning and evaluation. guided by the Memorandum of Understanding.
- Site visits to programs in India (nil since Feb 2020 due to COVID pandemic).

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

Alex Blennerhassett	Director
Qualifications:	Bachelor of Arts & Law, Graduate Diploma of Legal Practice
Experience:	Solicitor (Slater & Gordon) in Class action Practice; assistance to Assylum seekers; West justice Community Legal Centre volunteer, Young Workers Centre campaign and research; Personal Banker
Special responsibilities:	Director
Annette Chivers	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



Jennifer Connaughton	Director
Qualifications	MBBS. General practitioner since 1985
Experience	Previous secretary and co-founder of CINI Australia.
Special Responsibilities	Director.
Peter Connaughton	Director
Qualifications	Fellow of the Australasian Faculty of Occupational and Environmental Medicine. Master of Business Administration
Experience	Past president AFOEM.
Special Responsibilities	Director
Matt Herring	Director
Qualifications:	Bachelor of Commerce; PhD; Graduate Australian Institute of Company Directors
Experience:	Partner and Board member of KPMG; previous directorships/ advisory board member Australia- India Business Council, The Centre for Energy Technology, Fresh FM and the Electronic Industry Association of SA
Special responsibilities:	Director
Carolee Ruth Leonhardt	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.
Anne-Maree Pezzullo	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 20 years.
Special Responsibilities	Director/ Treasurer
Ashwita Siri Vanga	Director
Qualifications:	MBBS
Experience:	Hospital Resident, Medical Service Improvement resident, International Medical Graduate representative (Junior Medical Officer Society) , program head of Community Outreach, COVID-19 Task Force, Aarogya Organization, India
Special responsibilities:	Director



Jaswinder Walia	Director/Secretary
Qualifications:	Certificate 4 in Accounting and bookkeeping.
Experience:	40 years bookkeeping, accounting tax and financial audit; Secretary and Hon Treasurer of Australian Indian Business Association (WA); Financial Controller, Kenton College, Kenya; Office administrator/Accountant Bioflow Magnotherapy Australia, Past Treasurer Sikh Temple (Kenya) and Rotary, Nairobi.
Special responsibilities:	Director/Secretary

Meetings of Directors

During the financial year, 7 Board meetings and 1 AGM were held. Attendances by each of committee member during the year were as follows:

	Eligible to Attend	Number Attended
Alex Blennerhassett	7	4
Annette Chivers	7	7
Jennifer Connaughton	7	7
Peter Connaughton	7	7
Matt Herring	7	5
Carolee Ruth Leonhardt	7	6
Anne-Maree Pezzullo	7	7
Ashwita Vanga	7	6
Jaswinder Walia	7	6

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 18 of the financial report.

Company by Guarantee

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 2023, the total amount that members of the company are liable to contribute if the company is wound up is \$18

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

Anne-Maree Pezzullo (Director/ Treasurer)
Date 16th day of November 2023

Carolee Ruth Leonhardt (Director)
Date 16th day of November 2023



Statement of Profit or Loss and Other Comprehensive Income

CINI AUSTRALIA - A Company Limited by Guarantee
For the year ended 30 June 2023

Account	Notes	2023	2022
Revenue			
Revenue	5	123,276	156,704
Gross Profit		123,276	156,704
Expenditure			
Expenditure	6	10,897	13,182
Total Expenditure		10,897	13,182
Current Year Surplus/ (Deficit) Before Income Tax Adjustments		112,379	143,522
Current Year Surplus/(Deficit) Before Income Tax		112,379	143,522
Net Current Year Surplus After Income Tax		112,379	143,522



Statement of Financial Position

CINI AUSTRALIA - A Company Limited by Guarantee

As at 30 June 2023

Account	Notes	30-Jun-23	30-Jun-22
Assets			
Current Assets			
Cash and Cash Equivalents	2	71,516	139,555
Other Current Assets	3	1,985	1,815
Total Current Assets		73,501	141,370
Total Assets		73,501	141,370
Net Assets			
		73,501	141,370
Equity			
Capital Reserve			
Current Year Earnings		112,379	143,522
Retained Earnings		953,708	810,186
Total Capital Reserve		1,066,087	953,708
Distribution to Child In Need Institute India		(992,586)	(812,338)
Total Equity		73,501	141,370



Statement of Changes in Equity

CINI AUSTRALIA - A Company Limited by Guarantee

For the year ended 30 June 2023

Account	2023	2022
Equity		
Opening Balance	141,370	139,912
Comprehensive Income		
Net Surplus for the Year	112,379	143,522
Total Comprehensive Income	112,379	143,522
Decreases		
Distribution to Child in Need Institute India	180,248	142,064
Total Decreases	180,248	142,064
Net Comprehensive Income attributable to members of the entity	73,501	141,370

The accompanying notes form part of these financial statements.



Statement of Cash Flows

CINI AUSTRALIA - A Company Limited by Guarantee

For the year ended 30 June 2023

	2023	2022
Cash Flows from Operating Activities		
Receipts From Government of WA Grant	0	(100,000)
Donations and Fundraising Receipts	122,553	156,675
Payments to Suppliers	(11,067)	(13,303)
Net Cash Flows from Operating Activities	111,486	43,372
Investing Activities		
Interest Received	723	29
Net Cash Flows from Investing Activities	723	29
Other Activities		
Distribution to Child in Need Institute India		
Distribution to Child In Need Institute India	(180,248)	(142,064)
Net Cash Flows from Other Activities	(180,248)	(142,064)
Net Cash Outflows	(68,039)	(98,664)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	139,555	238,219
Cash and cash equivalents at end of period	71,516	139,555
Net change in cash for period	(68,039)	(98,664)

The accompanying notes form part of these financial statements.



Notes to the Financial Statements

CINI AUSTRALIA - A Company Limited by Guarantee

For the year ended 30 June 2023

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 2023 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.

1 (a) Revenue and Other Income

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

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

Donations and bequests are recognised as revenue when received.

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

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

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

1 (b) Property, Plant and Equipment (PPE)

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.



Notes to the Financial Statements

CINI AUSTRALIA - A Company Limited by Guarantee

For the year ended 30 June 2023

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.

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.

1 (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.

1 (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.

1 (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.

1 (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.

1 (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 - 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.



Notes to the Financial Statements

CINI AUSTRALIA - A Company Limited by Guarantee
For the year ended 30 June 2023

	2023	2022
2. Cash on Hand		
CINI Australia Gift Fund	1,745	19,485
CINI Australia Working Account	1,058	22,071
CINI Debit Card	60	505
Gift Fund Cash Reserve	45,141	71,357
Temporary event cash float	310	0
Working Account Cash Reserve	23,202	26,137
Total Cash on Hand	71,516	139,555
Account	2023	2022
3. Trade and Other Receivables		
Prepayments		
Prepaid Insurance	1,985	1,815
Total Prepayments	1,985	1,815
Total Trade and Other Receivables	1,985	1,815
Account	2023	2022
4. Plant and Equipment, Motor Vehicles		
Plant and Equipment		
Plant and Equipment at Cost	811	811
Accumulated Depreciation of Plant and Equipment	(811)	(811)
Total Plant and Equipment	-	-
Total Plant and Equipment, Motor Vehicles	-	-
Account	2023	2022
5. Revenue		
Interest Received	723	29
Donations General - Recurring	20,470	23,878
Donations General - Non-recurring	17,280	56,103
Donations - Corporate	16,919	21,674
Sponsorship SAM	2,332	1,758
Sponsorship EAC	2,288	2,530
Grants	2,000	-
Donations Admin Costs	10,800	14,400
Fundraising Events Internal	49,474	33,973
Fundraising Event External	-	2,260
Sponsorship Nurturing Aspirations	900	-
Membership	90	100
Total Revenue	123,276	156,704
Account	2023	2022
6. Expenditure		
Advertising & Promotion	-	5
Bank Charges	472	562
Online fundraising fees (310.01)	386	1,328
Publication and information services (310.05)	220	-
Catering	210	-
Online Fundraising fees	929	704
Volunteer Costs	69	-
Membership fee paid	110	-
Insurance Public Liability	680	707
Computer Expenses	-	81
Insurance Directors	535	523
Insurance Cyber Liability	941	811
Insurance Volunteers	318	313
Merchant Fees	322	264
Printing and Stationary	-	34
Publication and Information Services	-	114
Audit fees	-	550
Consultancy fees - Admin	5,705	7,115
Staff Training & Welfare	-	70
Total Expenditure	10,897	13,182



Notes to the Financial Statements

CINI AUSTRALIA - A Company Limited by Guarantee

For the year ended 30 June 2023

7. 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 \$992,586. The total distributions to Child in Need Institute India since 2012 are \$1,079,348.

8. Contingent Liabilities and Contingent Assets

In the opinion of the Directors of the Company, the Company did not have any contingencies at 30 June 2023. (2022: None)

9. 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.

10. Consultancy Fees - Admin

This expense is covered by specific donors itemised in Revenue - Donations Admin Costs and is separate to donations made for programs in India.

11. Entity Detail

The registered office of the company is:

Suite 17, 38 Meadowvale Avenue, South Perth WA 6151

The business address of the company is:

Suite 17, 38 Meadowvale Avenue, South Perth WA 615



Directors' Declaration

CINI AUSTRALIA - A Company Limited by Guarantee

For the year ended 30 June 2023

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 14, 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 2023 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.

Director: Anne-Maree Pezzullo

Director: Carolee Ruth Leonhardt

Sign date: 16th day of November 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CINI AUSTRALIA

Opinion

We have audited the financial report of CINI Australia (the Company), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of CINI Australia is in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- giving a true and fair view of the Company's financial position as at 30 June 2023 and of its financial performance for the year then ended, and
- complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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 directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of



accounting unless the directors either intend to liquidate the Company or to cease operations, or has 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.

SW Audit

SW Audit

Chartered Accountants

Richard J Gregson

Richard Gregson

Partner

Perth, 17 December 2023

