Photo: Kerri Setch

PARTNERS
RELIEF & DEVELOPMENT

# AUSTRALIA

ABN: 47380045086

## ANNUAL REPORT 2017

# ABOUT US

Partners Relief & Development Australia Inc (PRADA) is a registered charity that has been operating since 2005. Partners Relief & Development is also registered in the United States, Canada, Norway and United Kingdom. The work is facilitated through Partners Relief & Development Operations, which exists under the auspices of Mitmaitree Foundation, a registered welfare foundation in Thailand.

Photo: Kerri Setch

Second Year Health Practitioner Students in Kyaukkyi, Myanmar.

## OUR VISION

Free full lives for children affected by conflict and oppression.

## OUR HOPE

Reconciled families living in peace.

## OUR MISSION

Through holistic action, we demonstrate God's love to children and communities made vulnerable by conflict and oppression.

# OUR VALUES

We are a community committed to the leadership of Jesus. We follow Christ's teachings. As he modelled a life of love, so we are committed to demonstrating love. We pray and seek God's guidance.

- **We seek justice.** We assist the poor and those affected by war in Myanmar (Burma). We are committed to empower individuals and communities and create sustainable solutions to their poverty. We are a voice for the displaced and oppressed. We seek system change.
- **We are committed to relationships.** United, we accomplish much more that as individuals. With our partners, supporters, team members and recipients we affirm the equal worth of each individual and the importance of teamwork.
- **We are learners.** We are committed to the transformation of the people we serve. We are committed to our own growth and transformation.
- **We care for the whole person.** Holistic care is provided for people impacted by the war in Myanmar (Burma). We work to improve their spiritual, physical, mental, social and emotional wellbeing. This includes a practical response to a person's physical suffering. We help people regardless of ethnicity, gender or religion.
- **We are accountable.** We are accountable to God and our supporters, partner organisations, sending churches, leaders, recipients. We will be honest, trustworthy and transparent in all we do. Our actions will be consistent with our words.

# OUR METHODS

- Sustainable development for community wellbeing and a nurturing environment for children.
- Strengthening families and restoring communities to stop the trafficking, oppression and exploitation of children.
- Emergency relief during times of acute crisis.

# COMMITTEE OF MANAGEMENT

Rob Kilpatrick
PRESIDENT

Brian Patchett
TREASURER

Catherine Polman
SECRETARY

Jeff Fullelove
BOARD

Joe Pereira
BOARD

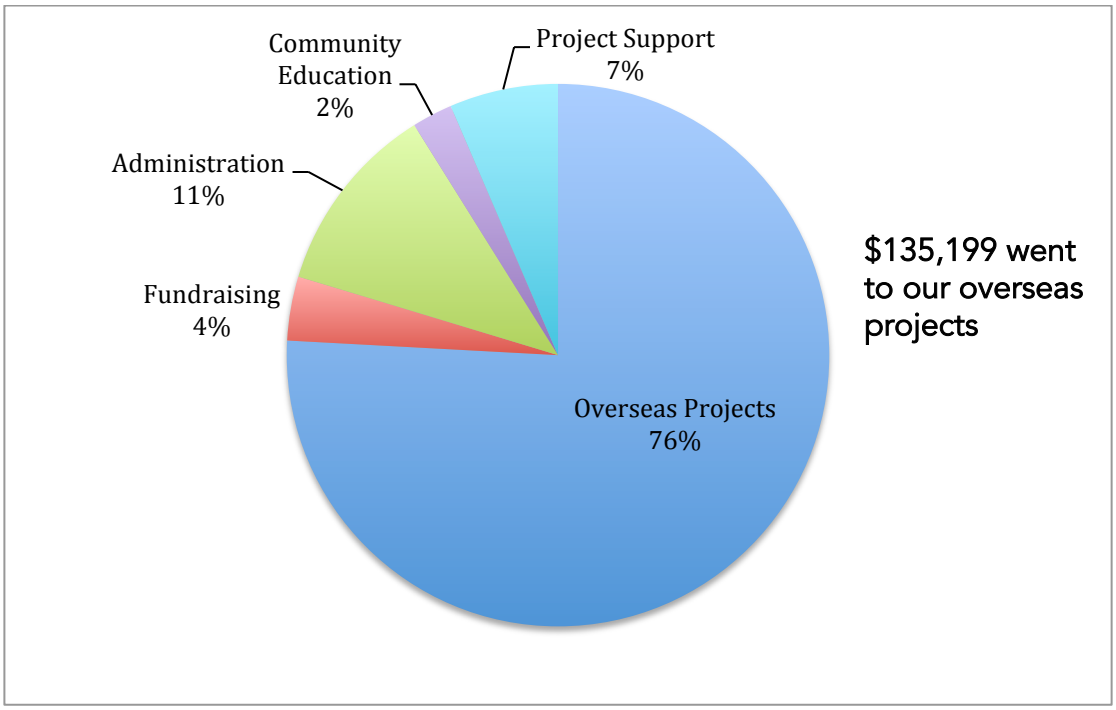
Eric Holmes
BOARD

Stephanie Jones
BOARD

NATIONAL ADMINISTRATOR: Joy Dyer

# WHERE OUR MONEY WENT IN 2017

In 2017 $135,199 AUD was forwarded to support relief and development projects in Thailand, Myanmar and Bangladesh.



# SUMMARY OF PROGRAMS

## HEALTHCARE (78% of funds sent)

PRADA have one permanent volunteer in the field working with a project that trains Karen medics and midwives in Bago Division, Myanmar. Australian funds contributed to the on-going training of Karen medics as well as medics at the Health Training facility in Shan State. Besides training quality medics and midwives, these two projects also provide their local areas with a reliable and trustworthy health service. Australian funds also contributed to providing support for patients who needed to be referred from remote communities for specialist care and treatment.

***Karen and Burmese patients at the patient house. They are provided with case management, translation, transportation, food and housing by our team while they access hospital treatment.***

## EDUCATION (4% of funds sent)

Education is essential for change in Myanmar yet many children are unable to attend school because of conflict, poverty or lack of infrastructure. During 2017 PRADA have been able to contribute to the support of children living in a large Yangon slum by providing them with basic education, a healthy meal each day, as well as health education and life-skill training for their parents.

## DEVELOPMENT (1% of funds sent)

Through community relationships we assess local needs and provide long-term solutions to conflict and poverty. During 2017

PRADA contributed to the research and development of sustainable agriculture, livestock and technology.

## EMERGENCY RELIEF (16% of funds sent)

In August 2017, after increased persecution on Rohingya communities PRADA stepped up our #SAVEtheRohingya campaign. Up until December 31st, Australians raised **$13,864** which contributed to providing emergency aid for displaced Rohingya communities in Bangladesh and Rakhine state.

***Rohingya villagers just outside Sittwe receiving a distribution of rice. They have been unable to work, go to school or access medical care since 2012.***

# FEEDBACK

Partners depends on the donations of those interested in our work and committed to justice and full free lives for the children affected by conflict and oppression. Because of that we value feedback from supporters that helps us to do what we do in the best possible way. You can help us by giving feedback.

General enquiries: info@au.partners.ngo
Website feedback: admin@au.partners.ngo
Gift Catalogue: store@au.partners.ngo
Volunteers: getinvloved@au.partners.ngo
Advocacy: getinvloved@au.partners.ngo

You can also write to us at our office:
*PO Box 552*
*Mentone VIC 3194*

## GENERAL FEEDBACK

If you have any comment or question on any of our mail outs, video clips and other media material, events or campaigns or wish to make a comment or enquiry about how Partners Australia operates please write to feedback@au.partners.ngo or ring +61 3 9013 7676.

## COMPLAINTS

No one likes complaints much, but the reality is we can learn more from criticism than affirmation. Complaints can also help us learn to act justly. Our commitment is to transparency, accountability and best practice so this means that any stakeholder can have the opportunity to have a grievance properly heard and answered, and redress made where appropriate. One thing Partners tries to live up to is "We are tribe" so that means relationships are important to us - and so receiving complaints and genuinely listening to and responding to them gives us a chance to live up to that.

Partners Australia has a policy and procedure for handling complaints. Should you wish to read our complaints policy or lodge a complaint or give any feedback, please write to feedback@au.partners.ngo or ring +61 3 9013 7676.

# THE ACFID CODE

Partners Relief & Development Australia Inc is an ACFID member and complies with the ACFID Code of Conduct which defines minimum standards of governance, management and accountability for non-governmental organisations. Adherence to the Code is monitored by an independent Code of Conduct Committee elected from the NGO community. Our adherence to the Code of Conduct demonstrates our commitment to ethical practice and public accountability. Copies of the Code of Conduct are available from ACFID; Private Bag 3, Deakin, ACT 2600 Tel (02)62851861

Partners Australia is committed to full adherence to the Australian Council for International Development (ACFID) Code of Conduct. Should you wish to lodge a complaint against Partners Australia's compliance with the Code, please contact ACFID via the following details:

*Australian Council for International Development (ACFID)*
*Code of Conduct*
*Website: www.acfid.asn.au/code-of-conduct*
*Phone: (02) 6285 1816*

# FROM THE CHAIR

## President's Report to the Annual Meeting for the 2017 year.

Another year seems to have flown past and sadly, there has been little real improvement in many of the negative experiences of many in Myanmar. The hopes we had with Aung San Su Kyi and her elected government have not seen any improvement for many of the people groups experiencing oppression, violence, suppression, and – in the case of the Rohingya – nothing short of ethnic cleansing and genocide. Up to 600,000 people fleeing the country and going to Bangladesh for 'better conditions' is not a sign of improvement in Myanmar. And sometimes, the appalling situation of the Rohingya tends to blanket out the other ongoing conflicts in the North of the country where military raids, summary shootings and even aerial bombings of villages still occur far too often. So there is still much work to do in this country where we have chosen to concentrate our efforts.

As far as our finances have been concerned it has been a much less pressured year, following on from decisions made in 2014. That's been good. In addition, in 2017 we received a very substantial sum from a donor who was winding up their fund and gave us $200,000 which we have put in term deposit and will only be using interest money for day to day operations.

Our new tax status that enables us to issue tax receipts for our overseas work on our own behalf rather than having to work through World Relief Australia has come into effect this year and our project committee is working at making sure that when we have to account for the work that we are meeting all 'best practice' goals in the ACFID code. Thanks to World Relief Australia for seeing us through to that point of self sufficiency.

ACFID is the body that overseas every agency working overseas that has agreed to meet the standards of a well-designed code which has been checked over by experts in the Aid and Development field. Thanks to Eric Holmes our board member and Joy Dyer our administrator, we continued to progress in our standard of compliance to ACFID expectations and responded to questions they raised with us promptly and well. Our ACFID membership continues and we are active members, attending meetings and workshops to continually upskill staff and some board members too. The Board regularly reviews policies to make sure we comply and we examine ACFID communications to support them in the work they do to encourage the government to think about its wider global responsibilities in terms of aid and development. The government has sought to balance the budget by continuing to cut aid dramatically instead of perhaps thinking of different ways in which aid could be applied. As we did last year, we've encouraged Mr Turnbull to look at ways of encouraging greater transparency and justice in

Myanmar and thus encouraging minorities to remain there instead of spending so much on keeping desperate people in off shore concentration camps. We keep current with latest legislative requirements through newsletters and emails from ACFID and the ACNC (Australian Charities and Not for Profit Commission).

The field work of our staff continues to be stellar. Mon Parker, our Australian member of the team in Myanmar continues fantastic work with pregnant mothers, deliveries under difficult 'in bush' conditions and post natal follow up. Mon's transition to a better training facility has been a positive step and the Board are continuing talks with her and her other partners as to how this facility can be integrated into the Myanmar government system and a whole.

As Myanmar continues to struggle with its future we will be there to work with all those seeking better future for its citizens. Still the elected government is actively resisting attempts by the international community to call those who have possibly perpetrated war crimes or crimes against humanity to account and to that extent – given the huge difficulties we know that Aung San Su Kyi faces – she has been a disappointment. The NDL has had over two years 'in power' and the aspirations of those who voted for Aung San Su Kyi and her party are clearly not going to be met in this cycle of government. The army still commits atrocities and future for many groups still looks bleak. In that setting we continue to explore ways of impacting and increasing the worth of education and health care and continue to explore creative ways in which to support these people who have lived through 60 years of internal conflict.

This is my final report as President. I'm grateful that as Joe takes over this role we have such wonderful people looking to work with the people of Myanmar – both on the field and by giving generously. We want to thank you, our donors and supporters, for what you make possible in terms of our support and assistance to so many marginalised and oppressed people in that country. We have much to do to help this nation move into the future and we are ready to do so. Thank you for partnering with us as we look to 2018.

Rob Kilpatrick
17th March 2018

# PARTNERS RELIEF & DEVELOPMENT

# AUSTRALIA INC

# ABN: 47 380 045 086

# FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2017

**PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC**

**Management Committee Report**

**For the Year Ended 31 December 2017**

The Committee submits the Financial Report of Partners Relief & Development Australia Inc. for the year ended 31 December 2017.

**MANAGHEMENT COMMITTEE MEMBERS**

The names of Committee Members throughout the year and at the date of this report are:

| | |
|---|---|
| **President:** | Mr Rob Kilpatrick (Resigned as President 13 December 2017) |
| **President:** | Mr Joe Pereira (Appointed 13 December 2017) |
| **Vice President:** | Mr Steve Gumaer (Removed 13 December 2017) |
| **Secretary:** | Ms Catherine Polman (Resigned 13 December 2017) |
| **Accountant/Treasurer:** | Mr Brian Patchett |
| **Ordinary Members:** | Mr Rob Kilpatrick (from 13 December 2017) |
| | Mr Joe Pereira (Up to 13 December 2017) |
| | Mr Jeff Fullelove |
| | Mr Eric Holmes |
| | Ms Stephanie Jones |

**PRINCIPAL ACTIVITIES**

The principal activities of the Association during the year were to work in Myanmar and Thailand providing:

- Support for the training of medics, midwives and community health workers and the provision of basis material and child health in rural communities;
- Support for the research and development of sustainable agriculture and livestock techniques and the training of farmers, children's homes and schools in these techniques;
- Support for the education of vulnerable children by providing school materials, food and hygiene supplies as well as training and support for their carers; and support for children with disabilities;
- Support for the establishment of volunteer networks in Internally Displaced Peoples camps to provide counselling and care and training to alleviate the effects of trauma, abuse and child trafficking;
- Humanitarian aid in the form of food, water, shelter and medical care during times of acute crisis.

**SIGNIFICANT CHANGES**

There were no significant changes in the principal activities of the Association.

**OPERATING RESULT**

The net **surplus** for the year ended **31 December 2017** is **$235372.50**

**Signed in accordance with a resolution of the Committee**

.....

**PRESIDENT**

.....

**TREASURER**

**PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC**
**Statement of Financial Performance**
**For Year Ended 31 December 2017**

| | Note | 2017 | 2016 |
|---|---|---|---|
| **REVENUE** | | | |
| **Donation & Gifts** | | | |
| **Monetary Donations & Gifts** | | | |
| Relief & Development Donations | | 129,414.87 | 89,028.71 |
| Team Support Donations (Field Workers) | | 43,052.00 | 36,476.19 |
| Administration Donations | | 1,310.00 | 200.00 |
| **Total Monetary Donations & Gifts** | | **173,776.87** | **125,704.90** |
| **Non-Monetary Gifts & Donations** | | **0.00** | **0.00** |
| **Bequests & Legacies** | | **0.00** | **0.00** |
| **Grants** | | | |
| AusAid Grants | | 0.00 | 0.00 |
| Other Australian Grants | 5 | 200,000.00 | 0.00 |
| Other Overseas Grants | | 0.00 | 0.00 |
| **Total Grants** | | **200,000.00** | **0.00** |
| **Commercial Activities Income** | | | |
| Sales | | 20.00 | 303.00 |
| **Total Commercial Activities Income** | | **20.00** | **303.00** |
| **Investment Income** | | | |
| Bank Interest | | 584.03 | 42.03 |
| **Total Investment Income** | | **584.03** | **42.03** |
| **Other Income** | | | |
| Team Support Administration Levies | | 508.00 | 0.00 |
| Miscellaneous Income | | 700.00 | 316.00 |
| **Total Other Income** | | **1,208.00** | **316.00** |
| **TOTAL REVENUE** | | **375,588.90** | **126,365.93** |

**PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC**
**Statement of Financial Performance**
**For Year Ended 31 December 2017**

| EXPENDITURE | Note | 2017 | 2016 |
|---|---|---|---|
| **International Aid & Development Programs Expenditure** | | | |
| **International Programs** | | | |
| **Funds To International Programs** | | | |
| Relief & Development | | 96,469.87 | 43,829.98 |
| Team Support (Field Workers) | | 38,728.78 | 37,600.56 |
| **Total Funds To International Programs** | | **135,198.65** | **81,430.54** |
| **Program Support Costs** | 9 | **11,540.98** | **11,664.99** |
| **Total International Programs** | | **146,739.63** | **93,095.53** |
| **Community Education Costs** | 10 | **4,298.62** | **3,547.29** |
| **Fundraising Costs** | 11 | | |
| **Public Fundraising Costs** | | **5,059.84** | **4,611.05** |
| **Gov't, Multicultural & Private Fundraising Costs** | | **1,736.16** | **1,720.17** |
| **Total Fundraising Costs** | | **6,796.00** | **6,331.22** |
| **Accountability & Administration Costs** | 12 | **20,385.74** | **19,163.70** |
| **Non-Monetary Expenditure** | | **0.00** | **0.00** |
| **Total International Aid & Development Programs Expenditure** | | **178,219.99** | **122,137.74** |
| **Int'l Political or Religious Adherence Promotion Programs Expenditure** | | **0.00** | **0.00** |
| **Domestic Programs Expenditure** | | **0.00** | **0.00** |
| **Commercial Activities Expenditure** | | **10.00** | **124.45** |
| **TOTAL EXPENDITURE** | | **178,229.99** | **122,262.19** |
| **EXCESS/(-)SHORTFALL OF REVENUE OVER EXPENDITURE** | | **197,358.91** | **4,103.74** |

**The accompanying notes form part of this financial report**

**PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC**
**Statement of Financial Position**
**For Year Ended 31 December 2017**

| | Note | 2017 | 2016 |
|---|---|---|---|
| **ASSETS** | | $ | $ |
| **Current Assets** | | | |
| Cash & Cash Equivalents | 4 | 71,180.85 | 38,536.54 |
| Trade & Other Receivables | | 0.00 | 0.00 |
| Inventories | 3 | 781.00 | 781.00 |
| Assets Held For Sale | | 0.00 | 0.00 |
| Other Financial Assets | | 523.10 | 1,452.96 |
| **Total Current Assets** | | **72,484.95** | **40,770.50** |
| **Non-Current Assets** | | | |
| Trade & Other Receivables | | 0.00 | 0.00 |
| Other Financial Assets | | 0.00 | 0.00 |
| Property, Plant & Equipment | | 0.00 | 0.00 |
| Investment Property | | 0.00 | 0.00 |
| Intangibles | | 0.00 | 0.00 |
| Other Non-Current Assets | 5 | 200,000.00 | 0.00 |
| **Totl Non-Current Assets** | | **200,000.00** | **0.00** |
| **TOTAL ASSETS** | | **272,484.95** | **40,770.50** |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Trade & Other Payables | | 5,120.70 | 0.00 |
| Borrowings | | 0.00 | 0.00 |
| Current Tax Liabilities | | 0.00 | 0.00 |
| Other Financial Liabilities | | 31,991.75 | 2,756.91 |
| Provisions | | 0.00 | 0.00 |
| **Total Current Liabilities** | | **37,112.45** | **2,756.91** |
| **Non-Current Liabilities** | | | |
| Borrowings | | 0.00 | 0.00 |
| Other Financial Liabilities | | 0.00 | 0.00 |
| Provisions | | 0.00 | 0.00 |
| Other Non-Current Liabilities | | 0.00 | 0.00 |
| **Total Non-Current Liabilities** | | **0.00** | **0.00** |
| **TOTAL LIABILITIES** | | **37,112.45** | **2,756.91** |
| **NET ASSETS** | | **235,372.50** | **38,013.59** |
| **EQUITY** | | | |
| Reserves | | 0.00 | 0.00 |
| Retained Earnings | | 235,372.50 | 38,013.59 |
| **TOTAL EQUITY** | | **235,372.50** | **38,013.59** |

**The accompanying notes form part of this financial report**

## PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC
### Statement of Cash Flows
### For Year Ended 31 December 2017

| | | |
|---|---|---|
| **Cash Flows from Operating Activities** | | |
| Net Surplus | $197,358.91 | |
| Adjustments for: | | |
| Interest Income | -$584.03 | |
| Investment Income | -$200,000.00 | |
| | -$3,225.12 | |
| Decrease in Other Financial Assets | $929.86 | |
| Increase in Trade & Other Payables | $5,120.70 | |
| Increase in Other Financial Liabilities | $29,234.84 | |
| ***Net Cash from Operating Activities*** | | **$32,060.28** |
| **Cash Flows from Investment Activities** | | |
| Interest Received | $584.03 | |
| Grant Received | $200,000.00 | |
| ***Net Cash from Investment Activities*** | | **$200,584.03** |
| ***Net Cash from Financing Activities*** | | **$0.00** |
| ***Net Cash Inflow/(-)Outflow*** | | **$232,644.31** |
| **Cash/BankTerm Deposit Balances at 1 January 2017** | | **$38,536.54** |
| **Cash/Bank/Term Deposit Balances at 31 December 2017** | | **$271,180.85** |

## PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC
### Statement of Changes in Equity
### As at 31 December 2017

| | Retained Earnings $ |
|---|---|
| **Balance at 1 January 2017** | **$38,013.59** |
| Excess of Revenue over Expenses | $197,358.91 |
| **Balance at 31 December 2017** | **$235,372.50** |

**The accompanying notes form part of this financial report**

# PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC
## Notes to, and Forming Part of, the Accounts
## For Year Ended 31 December 2017

**NOTE 1: Statement of Accounting Policies**

This financial report is a special purpose report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act. The committee has determined that the Association is not a reporting entity and therefore there is no requirement to apply Accounting Standards and other mandatory professional reporting requirements (Urgent Issues Consensus Views) in the preparation and presentation of these statements.

These statements are compliant with the ACFID Code of Compliance and comply with the presentation and disclosure requirements of the ACFID Code of Conduct. Further information about the Code of Conduct can be found at: https://acfid.asn.au/code-of-conduct.

The statements have been prepared in accordance with the requirements of the following Accounting Standards and other mandatory reporting requirements:

ACFID Option 2 Format: Statement of Financial Performance
AASB101: Statement of Financial Position
AASB107 (Indirect Method): Statement of Cash Flows

No other applicable Australian Accounting Standards, Urgent Issues Group Consensus Views or other mandatory professional reporting requirements have been applied

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of current assets.

Partners Relief & Development Australia Inc is registered for GST. These accounts have been prepared on a GST exclusive basis.

**NOTE 2: Income Tax**

Partners Relief & Development Australia Inc. is duly self-assessed as being income tax exempt and is as such exempt from Income Tax under section 50-5 of the Income Tax Assessment Act 1997

**NOTE 3: Inventories**

As part of the association's fundraising activities stock is purchased from Thailand and Burma and sold in Australia. This includes coffee, t-shirts, bags, calendars, books etc.

Inventories are normally valued in the accounts at cost price including the associated freight charges.

# PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC
## Notes to, and Forming Part of, the Accounts
## For Year Ended 31 December 2017

**NOTE 4: Cash and Cash Equivalents**

| | |
|---|---|
| Westpac - Overseas Aid Fund A/C | 4,243.16 |
| Westpac - General Fund A/C | 15,889.05 |
| Westpac - Cash Reserve A/C | 537.87 |
| Westpac - Batch Advantage A/C | 114.71 |
| Westpac - Debit Card Expense A/C | 465.47 |
| Westpac - Ellem Remuneration A/C | 36,971.41 |
| Westpac - Parker Support A/C | 9,758.22 |
| PRADA Paypal Account | 3,197.26 |
| Petty Cash | 3.70 |
| | **71,180.85** |

**NOTE 5: Other Australia Grants/Other Current Assets**

On the winding up of the Hackett Foundation which has donated regularly over a number of years, Partners received a grant of $200,000. There was a wish (**not** a condition) that the grant be invested and the income used to further the aims of the Society. The funds are currently invested in a Westpac Term Deposit at an interest rate of 2.5% while investments with a higher return are investigated.

**NOTE 6: Ratio Group Expenses to Net Expenses**

| | | |
|---|---|---|
| Programme Support Expenses | 11,540.98 | |
| Community Education Expenses | 4,298.62 | |
| Fundraising Expenses | 6,796.00 | |
| Administration & Accountability Expenses | 20,385.74 | |
| Total Expenses | 43,021.34 | |
| Administration Donations/Levies & Misc. Income | -2,518.00 | |
| Net Expenses | 40,503.34 | |
| | | % |
| Program Support Expenses | | 26.83 |
| Community Education Expenses | | 9.99 |
| Fundraising Expenses | | 15.80 |
| Administration & Accountability Expenses | | 47.39 |

**NOTE 7: Ratio of Fundraising Expenses to Donation Revenue**

| | | % |
|---|---|---|
| Total Donation Revenue | 173,776.87 | |
| Fundraising Expenses | 6,796.00 | 3.91 |

**NOTE 8: Ratio of Funds used for Charitable Purposes to Total Donation Rev.**

| | | % |
|---|---|---|
| Total Donation Revenue | 173,776.87 | |
| Total Funds Remitted to Thailand | 135,198.65 | 77.80 |

**NOTE: 9: Program Support Expenses**

| | |
|---|---|
| Salaries & Superannuation | 8,968.08 |
| Field Visits | 2,311.57 |
| Net WRA Levies & Project Fees | 261.33 |
| | **11,540.98** |

## NOTE 10: Community Education Expenses

| | |
|---|---|
| Salaries & Superannuation | 2,989.32 |
| Promotional Expenses | 1309.30 |
| | **4,298.62** |

## NOTE 11: Fundraising Expenses

| | |
|---|---|
| Salaries & Superannuation | 2,989.32 |
| General Fundraising Expense | 1,312.24 |
| Paypal/Shopify Commissions | 758.28 |
| Compliance Costs | 1,736.16 |
| | **6,796.00** |

## NOTE 12: Accountability & Administration Expenses

| | |
|---|---|
| Salaries & Superannuation | 14,946.78 |
| Insurance - Liability, Travel, Workers Compensation | 2,361.86 |
| Subscriptions | 451.82 |
| Office Supplies | 531.83 |
| Postage | 430.28 |
| Telephone & Internet | 148.08 |
| Bank Charges | 616.78 |
| Miscellaneous Expenses | 898.31 |
| | **20,385.74** |

## NOTE 13: Foreign Currency Transactions

Partners Australia's only Trade Creditor is Partners Thailand which supplies the Australian organization with fundraising stock and promotional & administration supplies. The account is held in Thai Baht. Amounts paid and entered into the accounts during the year are done so at the payment day exchange rate. There were no amounts owing at 31 December.

## NOTE 14: Table of Cash Movements for Designated Purposes

No single appeal, grant or other form of fundraising for a designated purpose generated 10% or more of Partners Relief & Development Australia's international aid and development revenue for this financial year.

**PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC**

**Statement by Management Committee Members**

**For the Year Ended 31 December 2017**

The Committee has determined that the association is not a reporting entity. The Committee has also determined that this special purpose financial report should be prepared in accordance the accounting policies outlined in the Notes to the Financial Statements.

In the opinion of the Committee the financial reports:

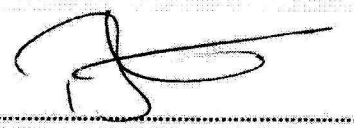
1. Are in accordance with relevant legislation and accounting standards, and present a true and fair view of the financial position of Partners Relief & Development Australia Inc, as at 31 December 2017 and its financial performance for the year ended on that date.

2. At the date of the statement, there are reasonable grounds to believe that Partners Relief & Development Australia Inc. will be able to pay its debts as and when they fall due.

The financial statements have been reviewed and approved by the Management Committee and this statement is made in accordance with a resolution of the Committee and signed for on behalf of the Committee by:

.....

PRESIDENT



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TREASURER

***Mentone 21 March 2018***

**W A NUTTON**
UNIT 1,6-8
GLOUCESTER AVE
BERWIC VIC 3806
Phone (03) 9768:9868

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS: PARTNERS RELIEF & DEVELOPMENT AUSTRALIA INC.

## Report on the financial report

We have audited the accompanying financial report, being a general purpose financial report of Partners Relief & Development Australia Inc. (the association), which comprises of the balance sheet as at 31 December 2017, the income statement, 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 committee's report.

## Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Reform Act Victoria 2012*. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

## Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

## Auditor's opinion

In our opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act Victoria 2012* including:

giving a true and fair view of the entity's financial position as at 31 December 2017 and of its performance for the year ended on that date; and complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

## Basis of accounting and restriction on distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Partners Relief & Development Australia Inc. to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose.

W NUTTON
Regd. Company Auditor (7915)

Dated 12th March 2018