



Walking together to empower young people on the margins through education and training.

2017 ANNUAL REPORT





This image:

Students at the LaValla School for children with a disability in Takhmao, Cambodia, head to class after breakfast. The students are supported by Australian Marist Solidarity in their accelerated education program.

Cover image:

A student from class 6 at the St Marcellin Secondary School, Bangladesh, completes an example for her classmates. Students at the school are from the poor tea plantations of the area.

Photos courtesy of Conor Ashleigh

CHAIRMAN'S REPORT	4
CEO'S REPORT	5
OUR WORK IN 2017	6-7
OUR WORK ACROSS THE REGION	8-17
OUR PARTNERS	18-19
BOARD OF DIRECTORS	20
OUR FINANCES	21-26
ACFID MEMBERSHIP	27

WHO WE ARE

Australian Marist Solidarity (AMS) is the not-for-profit international development agency of the Marist Brothers Province of Australia. We support education and community development activities primarily across Asia and the Pacific.

OUR VISION...

is of a world that reflects Marists' desire that vulnerable young people are brought towards the centre from the margins through access to education.

OUR HISTORY

AMS has evolved from a long heritage of aid and development activities conducted by the Marist Brothers Province of Australia. Today AMS has a supportive presence in Bangladesh, Bougainville, Cambodia, Cameroon, Fiji, Ghana, India, Jamaica, Kiribati, Myanmar, Pakistan, Papua New Guinea, The Philippines, The Republic of South Africa, Samoa, Solomon Islands, Sri Lanka, Tanzania, Thailand, Timor-Leste, Tonga, Vietnam and Vanuatu.

FROM THE CHAIRMAN

At the start of this year the AMS board and the AMS team spent a day preparing the strategic horizons for the Strategic Plan 2019 – 2021. This planning is critical as we anticipate, due to our donors' generosity increasing, another growth phase for this international development agency of the Marists. One focus into the future will be the measurement of the long term impact of what AMS projects achieve in local communities throughout Asia, Africa and The Pacific Islands.

This 2017 Annual Report anticipates some of this work which is underway already by the highly regarded Brisbane based team. You will note that the beneficiaries are being mapped according to sectors where our rich portfolio of projects reflects our priorities. Central to this is the conviction that education is a major driver of poverty alleviation for young people and their families.

I want to thank the AMS board for their commitment to committee work and support of the team. This is itself a concrete expression of Marist solidarity. Likewise the small professional team continues to keep the children of the regions that AMS supports at the fore of their efforts.

I trust that you will continue your support in the coming year as your partnership in this new development organization has been central to its growth in outreach to more young people at risk.

Peter Sheehan
Chairman, AMS Board.



Students play outside during lunchtime at the primary school in Mangmanuthu Village. The primary school and high school are situated in a remote area of Tamil Nadu Province, India, and primarily supports the minority group referred to as Dalits. The Marist Brothers opened the school in 2005 and has 750 students classes 6-12.

Photos courtesy of Conor Ashleigh

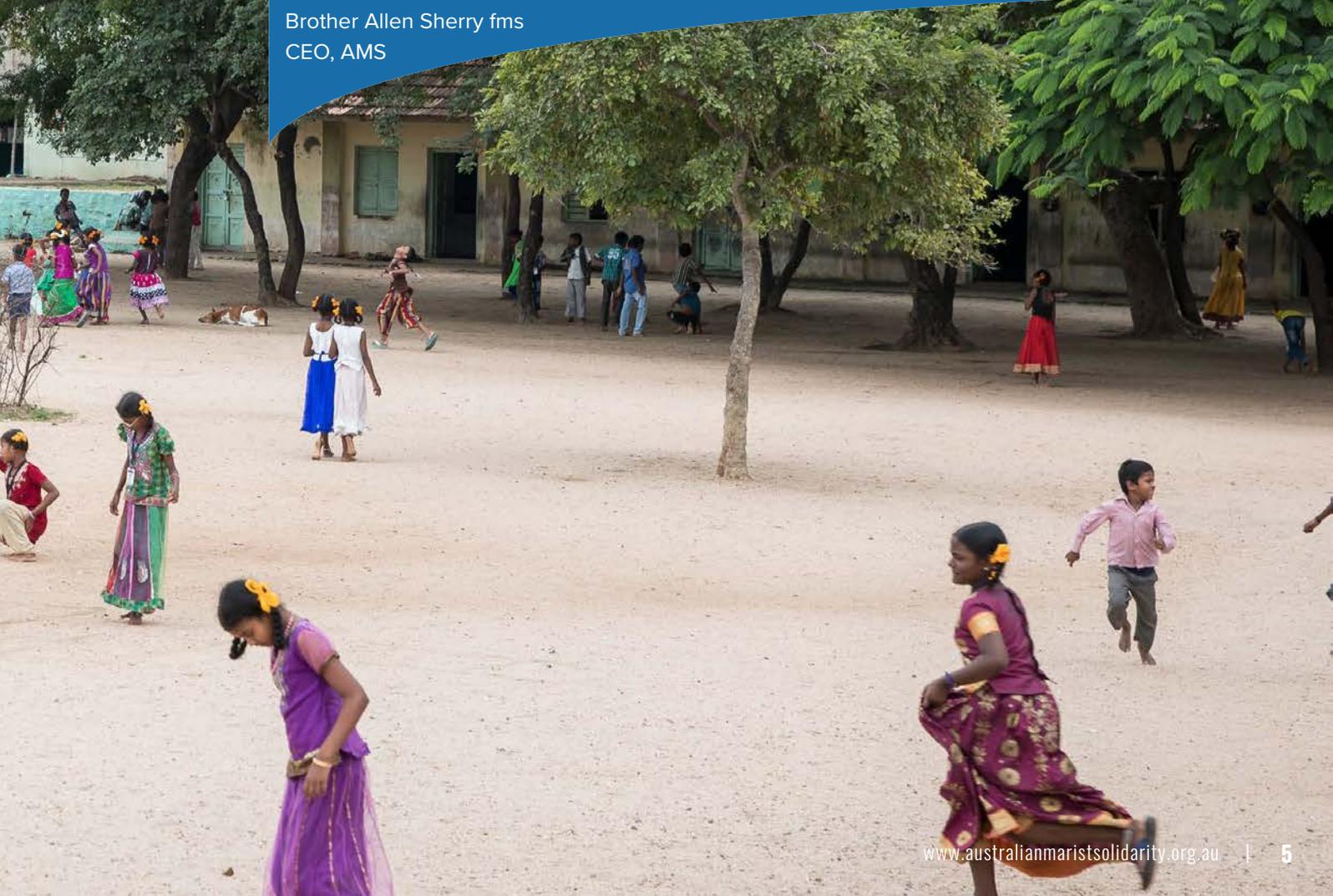
The 2017 Annual Report demonstrates concretely the commitment of all stakeholders at Australian Marist Solidarity to create opportunities with local communities overseas to enhance the possibilities for education for young people on the margins of life. The spirit of Marist solidarity is captured in our international directions document for all Marists set at Rionegro, Colombia in October 2017. Like all Marist enterprises for young people across the world, AMS is called to “walk together to create a global Marist family” .

One new major AMS project well underway, and well known to our supporters, is the new Cambodia Marist Community Village. When compiling this report three of the houses for secondary students were almost complete and were impressive in their local design with a high roof and local tiles. The site will have eleven houses in all and five common areas for kitchen, dining, computing, library and small agriculture tuition. All involved are very grateful to our funding partners and donors for this enhancement of the dignity and life of young Cambodians with physical disabilities.

The work of AMS is indebted to board members and their three committees working closely with the team. We are able to keep costs low due to the growing pro-bono advice the organisation receives and this enriches our professionalism and compliance required of a young development NGO. Thanks too to the donors who include the MSA schools network, Marists, charities or foundations, Timor-Leste friendship groups, international funders, corporates and individuals.

The call to “walk together” echoes the tagline of AMS “working in partnership for change”. There are many local communities who deliver the aspirations for a different world for young people that you share with us. May this transformation of lives continue.

Brother Allen Sherry fms
CEO, AMS





OUR WORK IN 2017

AMS invests in people by empowering them to take their own path to development through programs that are conducted in partnership with local communities. We encourage sustainable growth of educational opportunities by supporting community development, promotion of local leadership and capacity development to deliver a better quality education. Our in-country local partners develop projects around these four key areas.



FORMAL EDUCATION

Strategic support of primary, secondary and tertiary education programs that assist and expand education systems in communities across Asia and the Pacific.

 **9,437**



NON-FORMAL EDUCATION

In communities where there is a lack of access to formal education, AMS supports learning centres offering tutoring and classes for further education, employment and self sufficiency.

 **1,014**

Primary school students in the District of Baucau, Timor-Leste, line up for morning class. Photos courtesy of Conor Ashleigh

Thanks to our donors

 **15,593**

beneficiaries were supported in 2017



VOCATIONAL & SKILLS TRAINING

Vocational and skills training is education that equips people with workplace-specific skills and knowledge, such as carpentry and hospitality.

 **797**

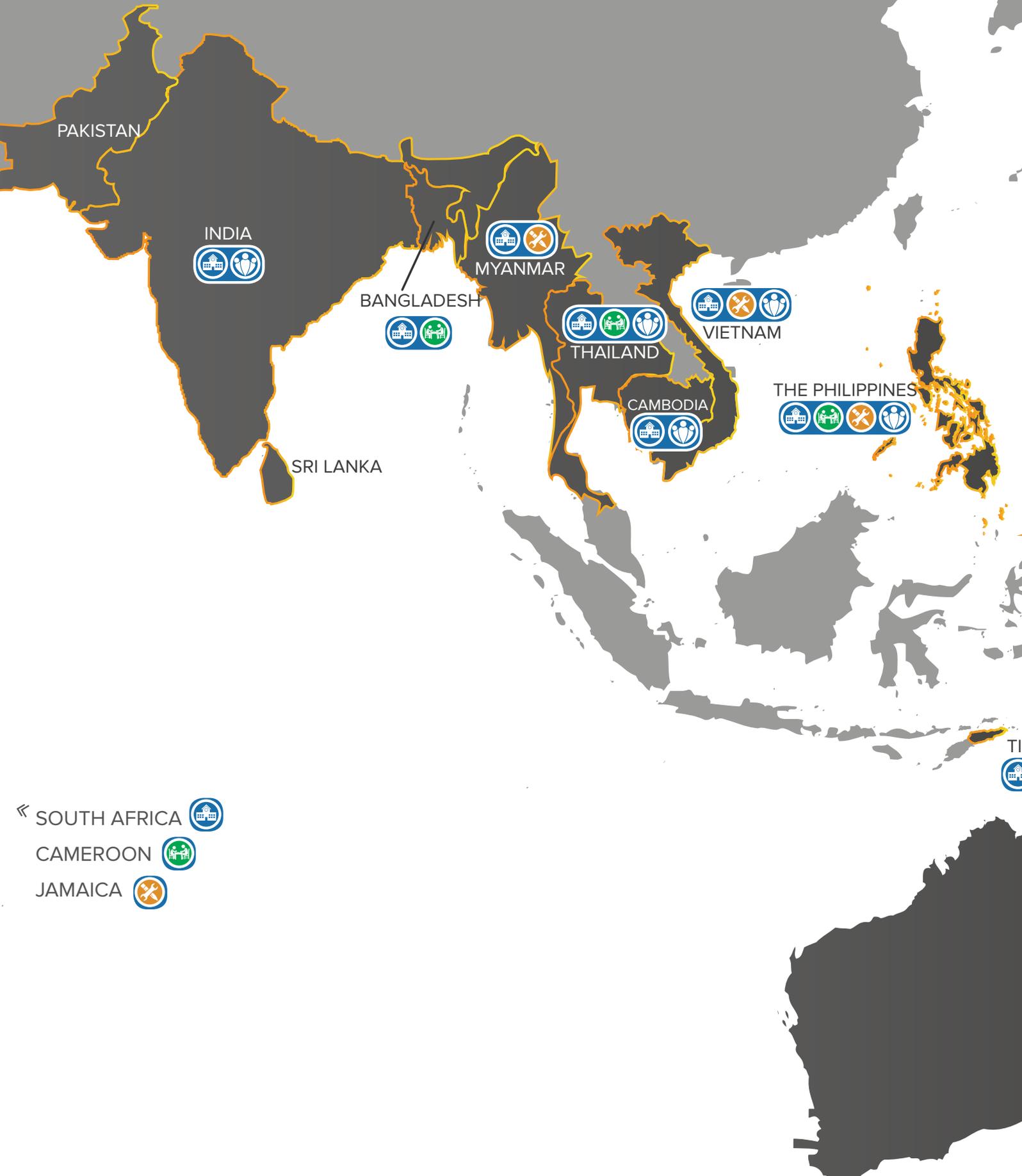


COMMUNITY DEVELOPMENT

Access and effective participation in educational opportunities relies on maintaining good health and wellbeing. AMS supports a range of supplementary projects based around the development of the health and nutrition of young people, with a focus on those with disabilities.

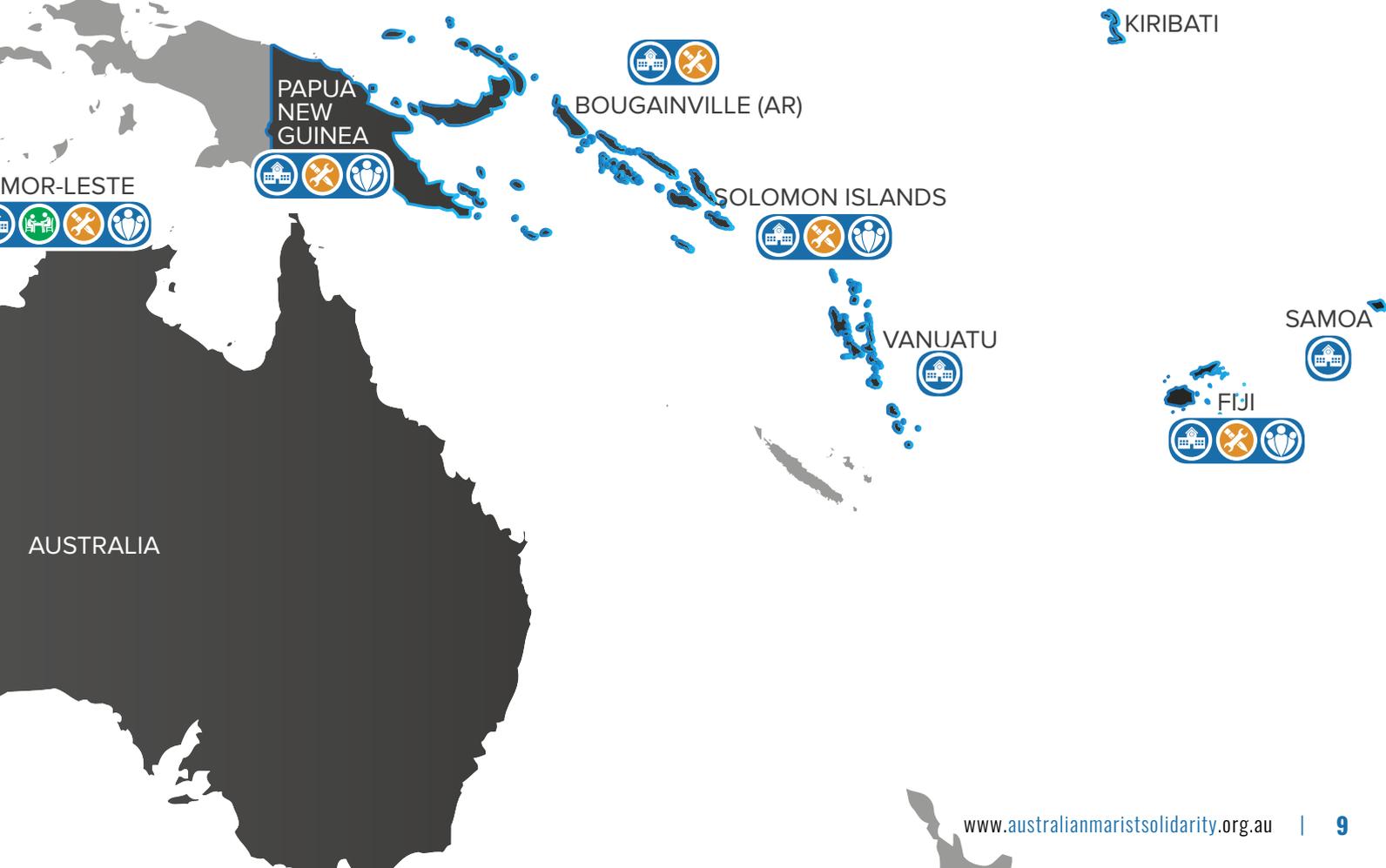
 **4,345**

OUR WORK ACROSS THE REGION



- « SOUTH AFRICA 
- CAMEROON 
- JAMAICA 

INDIVIDUAL BENEFICIARIES BY PROGRAM AREA				
	FORMAL EDUCATION	NON-FORMAL EDUCATION	VOCATIONAL & SKILLS TRAINING	COMMUNITY DEVELOPMENT
BANGLADESH	96	50	-	-
BOUGAINVILLE	555	-	81	-
CAMBODIA	98	-	-	330
CAMEROON	-	20	-	-
FIJI	2,415	-	43	300
INDIA	628	-	-	307
JAMAICA	-	-	120	-
MYANMAR	98	-	46	-
THE PHILIPPINES	315	507	46	1,021
PAPUA NEW GUINEA	500	-	256	200
REPUBLIC OF SOUTH AFRICA	32	-	-	-
SAMOA	450	-	-	-
SOLOMON ISLANDS	1,936	-	100	60
THAILAND	573	215	-	165
TIMOR-LESTE	1,073	222	15	1,956
VANUATU	348	-	-	-
VIETNAM	120	-	90	6



FORMAL EDUCATION



TOTAL

9,437 STUDENTS



KG/PRESCHOOL

314 STUDENTS



PRIMARY SCHOOL

3,731 STUDENTS



SECONDARY SCHOOL

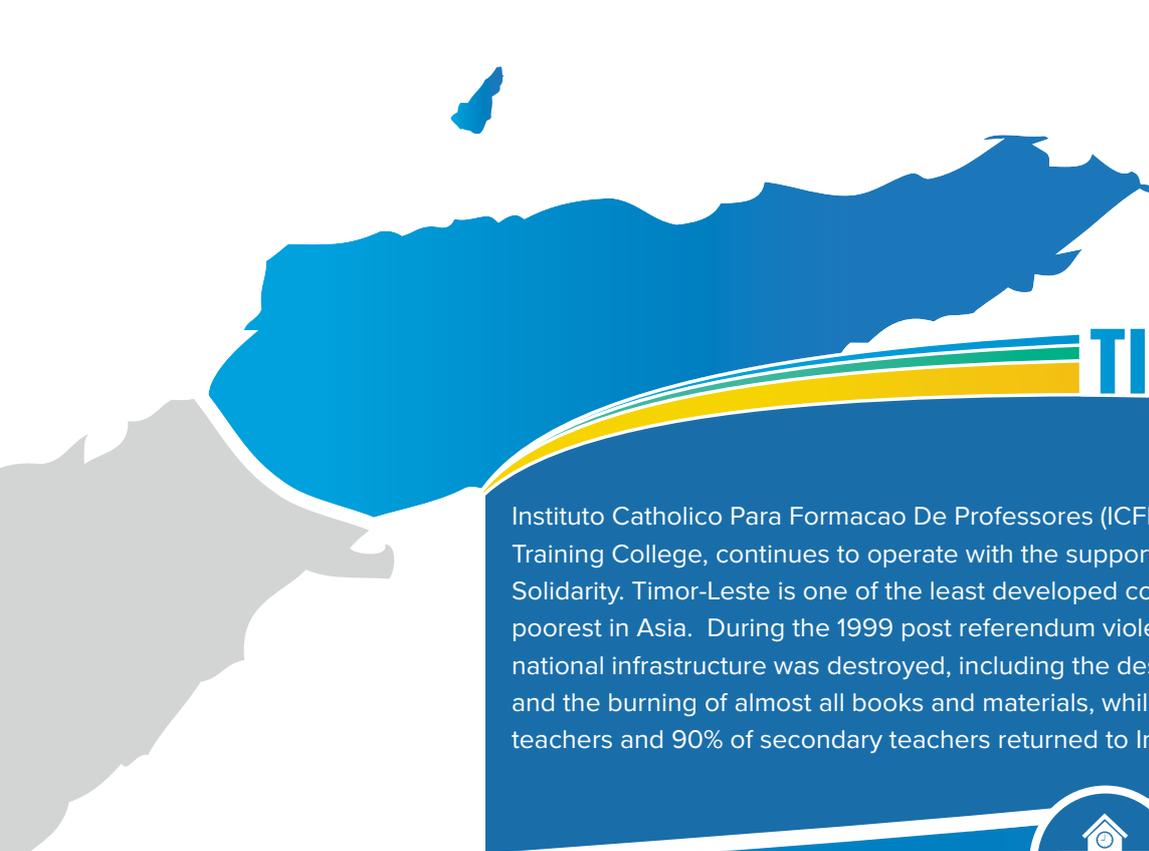
5,149 STUDENTS



UNIVERSITY

243 STUDENTS





TIMOR-LESTE IN FOCUS

Instituto Catolico Para Formacao De Professores (ICFP) or the Baucau Teacher Training College, continues to operate with the support of Australian Marist Solidarity. Timor-Leste is one of the least developed countries in the world and the poorest in Asia. During the 1999 post referendum violence, as much as 70% of the national infrastructure was destroyed, including the destruction of 80% of schools and the burning of almost all books and materials, while almost 20% of primary teachers and 90% of secondary teachers returned to Indonesia.



FORMAL EDUCATION AT ICFP

44 newly qualified teachers in 2017

560 teachers have graduated from ICFP since 2006

 **156**



“Lidia” is 23 years old. She comes from Viqueque, the neighbouring municipality to Baucau. Her home is in the mountains, three hours’ travel out of the main town. Her parents and grandparents are farmers, growing bananas, vegetables and peanuts. They go to the market in their village and sell some of the produce they grow. Lidia’s family includes a brother and two older sisters. They are all married. Lidia is the first in her family to study at tertiary level.

Lidia came to ICFP from the Canossa centre for training and development in Baucau. She wanted to go to University when she finished school, but the family did not have enough money. She finished her one-year course and then applied to come to ICFP. Thanks to the generosity of several donors, Lidia applied and was successful in gaining a scholarship to study at ICFP. Lidia is full of gratitude for the donors that have supported and enabled her to access higher education. Without this support, she would be unable to study at tertiary level.

Margie Beck, one of Lidia’ teachers, attests to her enthusiasm for learning and taking part in all extra-curricular activities. She really appreciates the opportunity to study because she knows she could not if the scholarship was not available. In Baucau, she lives close to ICFP, so she can come to study in the library and computer room whenever she has free time.

Lidia hopes to be a good teacher and to inspire love of learning in her students. She wants to return to her village and teach in the school there.

This program forms part of AMS’s targeted three part approach to supporting the rebuilding of Timor-Leste’s education system through infrastructure support, extracurricular support and teacher training.

** The name of this individual has been changed to protect their privacy.*

NON-FORMAL EDUCATION



TOTAL INDIVIDUALS

1,014



BANGLADESH

50



CAMEROON

20



TIMOR-LESTE

222



THE PHILIPPINES

507



THAILAND

215





THE PHILIPPINES IN FOCUS

Orphaned, abandoned and runaway children are among the most destitute in Filipino society. Surviving as best they can on the streets in the heart of Manila, they are highly susceptible to abuse, exploitation and malnutrition. The Kuya Centre and its programs provide hope that life can improve.



NON-FORMAL EDUCATION AT KUYA

- 129** children living on the streets who have been separated from their family
- 152** children living on the streets with their family
- 21** children of families living in poor conditions

 **302**



The Kuya Centre empowers children to transition from street life by collaborating to reduce vulnerabilities, prevent exploitation and expand opportunities. The non-formal education component of Kuya Centre involves staff working with children who live on the streets. These staff engage with the children using interactive games and drama to focus on topics such as substance and drug prevention, child rights, sex education and life skills. The aim is to provide them with the stability needed to turn their lives around and engage in education, and where possible, integrate them back with their families.

Education support has the potential to transform lives as “Angelo” knows only too well. He and his family were supported by Kuya Centre when he had to help his family by collecting and selling recyclable materials off the streets to be able to afford to go to school. Kuya Centre supported him through school and his excellent results meant that he was granted entry into one of Manila’s best universities to study pathology.

At the age of 24, Angelo became a fully qualified medical Doctor. He acts as the on-call Doctor for Kuya Centre, visiting the children to provide check-ups, prescribe medication and provide health and medical advice. Angelo is a testimony to the work of Kuya Centre and gives hope to many of the children he encounters.

** The name of this individual has been changed to protect their privacy.*

VOCATIONAL SKILLS & TRAINING



TOTAL INDIVIDUALS

 797



ASIA

 278



PACIFIC

 399



CARIBBEAN

 120



Young people in Fiji, who have a learning difficulty and special needs often miss out on fundamental post primary education. This severely reduces their options for employment and independence. Marist Champagnat Institute (MCI) is the only post-primary school in Fiji for those with learning difficulties and special needs.



FORMAL EDUCATION AT MARIST CHAMPAGNAT INSTITUTE

80 students learnt basic literacy and numeracy

43 students learnt vocational skills

24 students transitioned to further vocational training institutes

3 students transitioned to mainstream education

 **43**



“Inoke”, 18, began at the Marist Champagnat Institute (MCI) at the beginning of 2015. He comes from a very poor family and his education was financially supported by his relatives. Inoke was undernourished, shy and rarely held conversations with his peers or teachers.

Inoke was attending a mainstream secondary school and had recorded high levels of absenteeism. When he was admitted into MCI his literacy and numeracy was tested. Inoke recorded a score of 7 in numeracy which indicated that he severely lacked basic numeracy skills and could not perform simple addition or subtraction. His score of PP in literacy means that Inoke reads at the same level as a preschool student.

The school principal at the time was teaching religious education and wellness and would notice that Inoke never contributed, lacked confidence, and would often be missing from class whenever there was a quiz.

Over the course of the year Inoke grew in stature. His integration was significantly aided by his involvement in the sporting activities at MCI. He represented MCI at athletics at the local zone meeting and was selected a member of the eastern school’s rugby league team along with students from mainstream schools.

Inoke became more confident in his actions, showed a great interest in gardening, and was improving his reading, writing and arithmetic skills. In the third term this year Inoke began work at the flour mills of Fiji – something which would not have been possible were it not for the support he received at MCI.

Inoke is now living with his parents and financially contributing to the household. He is reported to be a reliable worker and is an active member of the local church.

** The name of this individual has been changed to protect their privacy.*

COMMUNITY DEVELOPMENT



DISABILITY SUPPORT



REFUGEE & MIGRANT SUPPORT



MEDICAL ASSISTANCE



HUMANITARIAN ASSISTANCE



TOTAL INDIVIDUALS

4,345



COMMUNITY SUPPORT



ANTI HUMAN TRAFFICKING



INCOME GENERATION



SUPPORTING THE HOMELESS





INDIA IN FOCUS

Operation Rainbow is a Marist Brothers project which supports children and families living with HIV/AIDS who suffer from extreme discrimination and crippling poverty. Operation Rainbow seeks to build support networks amongst their patients whereby they can gain strength and learnings from one another. Many families are dependent on Operation Rainbow’s medical, education and nutrition support as they do not earn a large enough income to be able to support their families in these three critical areas.



COMMUNITY DEVELOPMENT AT OPERATION RAINBOW

- 105** families supported across eight areas of health
- 175** children directly supported by Operation Rainbow
- 10** families became self-sustainable
- 10** evening study centres supporting education of rural children



 **307**

“Saanvi” was only 20 years old when her husband passed away. With a young child to care for, she struggled to cope with the grief of losing a loved one, particularly while also struggling with HIV/AIDS which was affecting her mental and physical state.

Saanvi worked as a labourer in very poor conditions. Being labelled as an ‘infected’ person, Saanvi was cast out by her relatives and although she maintained the support of her parents, they were not even willing to provide water to their daughter or granddaughter. Feeling the pressure and social isolation, Saanvi also financially struggled to make ends meet for herself and her child.

Feeling depressed, Saanvi checked into the ART Centre, a government run hospital and from there she was referred to Operation Rainbow for counselling and support. Saanvi soon found that Rainbow offered the support and hope she needed to move on from her husband and lead a meaningful life with her daughter. Operation Rainbow also provided a scholarship to her child, allowing her daughter access to education she may not otherwise be able to provide.

Saanvi remarked that “the Rainbow program is journey and its supportive and caring environment supported my psychological needs whilst encouraging my daughter to pursue academia and provide a better life for herself. I thank all the people who really care for us and support us through the Rainbow program and for providing help when we really needed it. I and the other members of the Rainbow family are very much thankful to you all.”

** The name of this individual has been changed to protect their privacy.*

THANK YOU TO OUR PRINCIPAL PARTNERS



MARIST MISSION CENTRE
Sydney, Australia



ERZBISTUM (DIOCESE) OF KOLN

THE TONY AND GWENYTH LENNON FAMILY FOUNDATION

ST VERONICA WELFARE COMMITTEE

TIMOR-LESTE FRIENDSHIP GROUPS

FRIENDS OF LOSPALOS

FRIENDS OF AILEU

GEELONG VIQUEQUE FRIENDSHIP SCHOOLS

GEELONG FRIENDS OF VIQUEQUE

TEACHERS 4 TIMOR INC. AINARO

BAYSIDE FRIENDS OF LALEIA

FRIENDS OF SUAI/COVALIMA (CITY OF PORT PHILLIP)

FRIENDS OF BAUCAU



Aid to the Church in Need



DIOZESE BOZEN-BRIXEN
DIOCESI BOLZANO-BRESSANONE
DIOZEJA BULSAN-PERSENON

CATHOLIC COLLEGE SALE PAST STUDENTS' ASSOCIATION

ST JOSEPH'S COLLEGE HUNTERS HILL MOTHERS' ASSOCIATION

MARIST COLLEGE NORTH SHORE EX-STUDENTS ASSOCIATION

ST ANDREWS COLLEGE MARAYONG

ROTARY CLUB OF BREAKFAST POINT

BEGA VALLEY ADVOCATES FOR TIMOR-LESTE

EAST TIMOR EDUCATION FUND

BAIRNSDALE FRIENDS OF EAST TIMOR

SACRED HEART COLLEGE, GEELONG

BOSCO SOCIAL JUSTICE GROUP/FRIENDS OF MALIANA

BOARD OF DIRECTORS



Students in class at ICFP, the Marist run teacher training college in Baucau, Timor-Leste.
Photos courtesy of Conor Ashleigh

- MR PETER SHEEHAN | CHAIRPERSON** Partner of Accounting Firm (Appointed April 2013)
- BROTHER PETER CARROLL |** Provincial Superior, Marist Province of Australia (Appointed November 2015)
- BROTHER PAUL KANE |** Vice Provincial, Marist Province of Australia (Appointed February 2017)
- MR DAVID L'ESTRANGE |** Lawyer (Appointed June 2013)
- DR FRANK MALLOY |** National Director, Marist Schools Australia (Appointed February 2017)
- SISTER PAMELA MOLONY |** Good Shepherd Sister, Administrator (Appointed December 2016)
- MR MARCUS RILEY |** Chief Executive Officer (Appointed July 2013)
- BROTHER ANTHONY ROBINSON |** Bursar, Marist Province of Australia (Appointed July 2008)
- MR MICHAEL SINCLAIR |** Lawyer (Appointed February 2018)
- MS CATHERINE THOMPSON |** Secondary School Principal (Appointed February 2017)
- MR RICHARD WARD |** Retired Deputy Principal (Appointed February 2017)

The full Directors' Report for 2017 is available on the Australian Marist Solidarity website or upon request by emailing ams@marists.org.au.



Women working in the tea fields must work quickly and delicately to pluck the top tea leaves from the bushes. The work is strenuous and poorly paid. St Marcellin Secondary School, Bangladesh, opened at the beginning of 2017 and offers opportunities for children from poor tea plantation families most of whom are from religious minorities.

Photos courtesy of Conor Ashleigh

FINANCIAL SUMMARY

FOR THE YEAR ENDED 31 DECEMBER 2017
(ALL FIGURES IN AUSTRALIAN DOLLARS)

WHERE THE MONEY COMES FROM...

GRANTS RECEIVED	\$	480,127	
DONATIONS	\$	1,690,283	
ADMINISTRATION FEE	\$	47,260	
INTEREST RECEIVED	\$	110	
<i>Income received from financial investments</i>			
OTHER INCOME	\$	186,489	
TOTAL INCOME			\$ 2,404,269

HOW THE MONEY IS SPENT...

INTERNATIONAL PROGRAMS

BANGLADESH	\$	117,655
BOUGAINVILLE	\$	45,488
CAMBODIA	\$	642,825
FIJI	\$	84,162
INDIA	\$	79,108
JAMAICA	\$	15,844
MYANMAR	\$	15,000
PAPUA NEW GUINEA	\$	99,000
THE PHILIPPINES	\$	195,291
SOLOMON ISLANDS	\$	180,000
SOUTH AFRICA	\$	23,069
THAILAND	\$	210,233
TIMOR-LESTE	\$	288,640
VANUATU	\$	16,775
VIETNAM	\$	78,908
PROGRAM SUPPORT COSTS	\$	52,532

Direct costs associated with program management, which ensure high quality programs.

TOTAL SPENT ON INTERNATIONAL PROGRAMS		\$ 2,144,527
--	--	---------------------

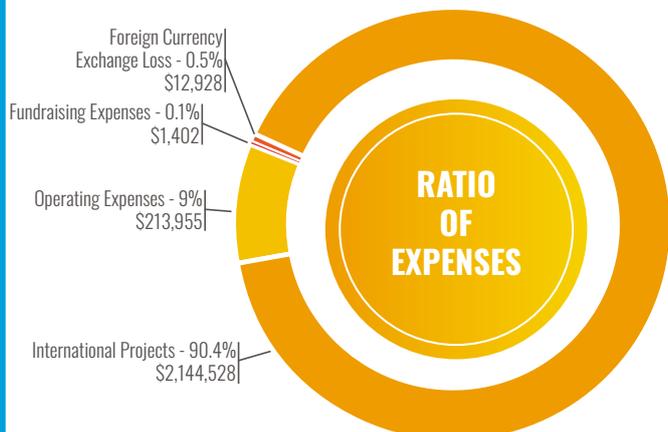
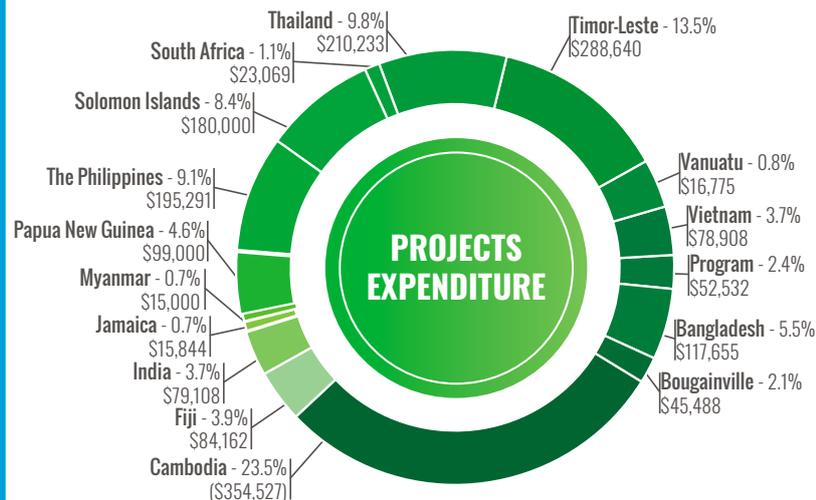
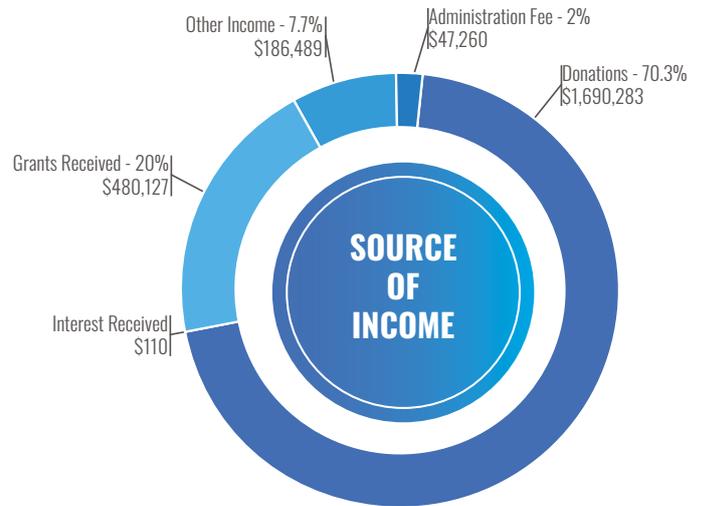
OPERATING EXPENSES	\$	213,955
FUNDRAISING EXPENSES	\$	1,402
FOREIGN CURRENCY EXCHANGE LOSS	\$	12,928

TOTAL ADMINISTRATION		\$ 228,285
-----------------------------	--	-------------------

TOTAL EXPENSES		\$ 2,372,813
-----------------------	--	---------------------

TOTAL COMPREHENSIVE INCOME/ EXPENSE FOR THE YEAR		\$ 31,456
---	--	------------------

(Refer to our website for the full audited report.)



STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2017 (ALL FIGURES IN AUSTRALIAN DOLLARS)	2017 \$	2016 \$
REVENUE		
Grants received	480,127	515,814
Donations	1,690,283	1,000,399
Administration fee income	74,260	55,976
Interest received	110	1,740
Interest income on reserve principal	7,106	17,874
Other income	179,383	133,692
Foreign currency exchange gain	-	11,994
TOTAL REVENUE	2,404,269	1,737,489
EXPENDITURE		
INTERNATIONAL PROJECTS:		
Funds to international projects	2,091,998	1,506,676
Program support costs	52,532	-
Accountability and administration	215,357	114,431
Foreign currency exchange loss	12,928	-
TOTAL EXPENDITURE	2,372,813	1,621,107
NET SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE	31,456	116,382
TOTAL COMPREHENSIVE INCOME/(EXPENSE) FOR THE PERIOD	31,456	116,382

During the financial years 2016 and 2017, AMS had no transactions for international political or religious proselytism programs.



THESE FIGURES REPRESENT INCOME GENERATED BY AMS THROUGH GRANT WRITING WHERE THE FUNDS WERE SENT DIRECT TO THE PROJECT, NOT VIA AMS.

	2017 \$
GRANTS DIRECT FROM EXTERNAL FUNDER TO PROJECT	
Marist Teacher Training College (Timor-Leste)	250,000
LaValla School (Cambodia)	12,600
TOTAL	262,600

As these funds were sent directly to the projects and not through AMS, they do not appear in the audited accounts.

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 DECEMBER 2017 (ALL FIGURES IN AUSTRALIAN DOLLARS)	2017 \$	2016 \$
CURRENT ASSETS		
Cash and cash equivalents	1,512,637	1,523,324
Trade and other receivables	47,196	3,868
TOTAL CURRENT ASSETS	1,559,833	1,527,192
NON-CURRENT ASSETS		
Plant & equipment	1,805	-
TOTAL NON-CURRENT ASSETS	1,805	-
TOTAL ASSETS	1,561,638	1,527,192
CURRENT LIABILITIES		
Trade and Other Payables	8,521	5,531
TOTAL CURRENT LIABILITIES	8,521	5,531
TOTAL LIABILITIES	8,521	5,531
NET ASSETS	1,553,117	1,521,661
EQUITY		
Reserves	1,105,653	1,286,280
Retained Earnings	447,464	235,381
TOTAL EQUITY	1,553,117	1,521,661

At the end of the financial years 2016 and 2017 AMS had nil balances for Current Assets Inventories, Assets held for sale and Other financial assets and for Non-Current Assets Investment property and Intangibles, for Current Liabilities Net current tax liabilities, Other financial liabilities and Other, for Non-Current Liabilities Other financial liabilities and Other.

The full Financial Report for 2017 is available on the Australian Marist Solidarity website (www.australianmaristsolidarity.org.au/about-us) or upon request by emailing ams@marists.org.au.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2017 (ALL FIGURES IN AUSTRALIAN DOLLARS)		ACCUMULATED FUNDS \$
BALANCE AT 1 JANUARY 2017		1,521,661
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		
Profit (Loss) for the year		31,456
BALANCE AT 31 DECEMBER 2017		1,553,117

The full Financial Report for 2017 is available on the Australian Marist Solidarity website (www.australianmaristsolidarity.org.au/about-us) or upon request by emailing ams@marists.org.au.

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN MARIST SOLIDARITY LIMITED

Opinion

We have audited the accompanying financial report, being a special purpose financial report, of Australian Marist Solidarity Limited ("the company") which comprises the Statement of Financial Position as at 31 December 2017, the 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 has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* ("the ACNC Act") including:

- giving a true and fair view of the company's financial position as at 31 December 2017 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 Regulations 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 the audit report.

We are independent of the company in accordance with the ACNC Act and ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

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 statements, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Directors' financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose and should not be distributed to or used by parties other than the members. Our opinion is not modified in respect of this matter.

Emphasis of Matter – Revenue Recognition

We draw attention to Note 2 to the financial statements, which describes the company's accounting policy in respect of revenue. It is impracticable to establish and maintain an effective system of internal control over donations, gifts, contributions and grants revenue prior to amounts being received and/or banked and recorded in the accounting records. Accordingly, our audit procedures with respect to revenue has been restricted to ensuring that the amounts banked were properly recorded in the accounting records.

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 ACNC Act, the Australian Council for International Development's Code of Conduct and 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.

Postage:
PO Box 957
MT OMMANEY QLD 4074

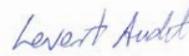
Contact:
admin@leveraudit.com.au
mb 0401 711 879
www.leveraudit.com.au

Liability limited by a Scheme approved under Professional Standards Legislation.

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF AUSTRALIAN MARIST SOLIDARITY LIMITED

In relation to our audit of the financial report of Australian Marist Solidarity Limited for the year ended 31 December 2017, we declare that to the best of our knowledge and belief, there have been:

- no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012*; and
- no contraventions of any applicable code of professional conduct.



Lever Audit Pty Ltd



Simon Green CA
Director

Brisbane, 23 March 2018

Postage:
PO Box 957
MT OMMANEY QLD 4074

Contact:
admin@leveraudit.com.au
mb 0401 711 879
www.leveraudit.com.au

Liability limited by a Scheme approved under Professional Standards Legislation.

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN MARIST SOLIDARITY LIMITED
(continued)

In preparing the financial report, the Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as appropriate, matters relating 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 Responsibility 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 my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls;
- Obtain an understanding of internal controls 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 entity's internal controls;
- 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- 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 controls that we identify during our audit.



Lever Audit Pty Ltd



Simon Green CA
Director

Brisbane, 23 March 2018

An independent audit of Australian Marist Solidarity's financial accounts for 2017 was conducted by:

Mr Simon Green (Director)

Lever Audit Pty Ltd

PO Box 957

Mt Ommaney QLD 4074

+61 401 711 879

The Financial Summary Reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Implementation Guidance available at www.acfid.asn.au. The full Financial Report can be obtained at www.australianmaristsolidarity.org.au/about-us



Primary school students complete their class work inside the Marist Brothers run school in P. Udayapatti, India. Photos courtesy of Conor Ashleigh

ACFID MEMBERSHIP

In 2008, Australian Marist Solidarity became a full member and signatory to the Australian Council for International Development (ACFID) Code of Conduct. ACFID is the peak council of Australian non-government organisations (NGOs), which aim to promote conditions of sustainable human development in which people are able to enjoy a full range of human rights and fulfil their needs, free from poverty, and live in dignity.

Australian Marist Solidarity seeks and appreciates your feedback. If you wish to provide feedback or lodge a complaint against the organisation, please contact Brother Allen Sherry, Chief Executive Officer on (07) 3354 0600 or email: ams@marists.org.au. All feedback is confidential.

THE ACFID CODE OF CONDUCT

The ACFID Code of Conduct defines standards of best practice for international development organisations and represents the active commitment of its signatories to conduct their activities with integrity and accountability. The Code is a voluntary, self-regulatory sector code of good practice that aims to improve international development outcomes and increase stakeholder trust by enhancing the transparency and accountability of signatory organisations. It was developed in 1997 and comprehensively revised in 2010. Australian Marist Solidarity is committed to full adherence of its requirements.

For more information regarding ACFID and the Code of Conduct and how to make a complaint relating to a breach of the code visit www.acfid.asn.au.



ACFID
MEMBER

Walking together to empower young people on the margins through education and training.



Thank you

to all our of our supporters for your generous contributions toward the young people across Asia, the Pacific and Africa!

To support the projects contained in this report and more visit us online:

www.australianmaristsolidarity.org.au

POSTAL ADDRESS

Australian Marist Solidarity (AMS)
PO Box 273
Ashgrove West
QLD 4060 AUSTRALIA

OFFICE PHONE

(+617) 3354 0600

EMAIL

ams@marists.org.au

BANGLADESH | BOUGAINVILLE | CAMBODIA | CAMEROON | FIJI | GHANA | INDIA | JAMAICA | KIRIBATI | MYANMAR | PAKISTAN | PAPUA NEW GUINEA
THE PHILIPPINES | SAMOA | SOLOMON ISLANDS | SOUTH AFRICA | SRI LANKA | TANZANIA | THAILAND | TIMOR-LESTE | TONGA | VIETNAM | VANUATU