



2018

ANNUAL REPORT



This image:

“Aaloka” is 11 years old, she comes from a Tea Garden Estate in Bangladesh. Marists in this area are providing much needed access to education for young people like her. Aaloka’s favourite subject is English. Read more about our work in this region on page 10.

Cover image:

Two children perched on the wall outside the Catholic Cathedral in Baucau. The Marists work closely with young people in the surrounding areas of Baucau where this Cathedral forms a central part of the community.

Photos by Conor Ashleigh

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Who We Are

Australian Marist Solidarity (AMS) is the not-for-profit international development agency of the Marist Brothers Province of Australia and the Marist Association of St Marcellin Champagnat. 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. To date, AMS has supported Marist presences in Bangladesh, Bougainville, Cambodia, Fiji, Ghana, India, 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

2018 has seen AMS bring about increasing change to the lives of young people across Asia and the Pacific Islands through education. AMS has many strengths that make this possible year on year.

One of the standout strengths of AMS in 2018 has been the work of the three committees with the AMS Board and team. These volunteer committee members form AMS's Finance and Risk, Projects and Community Engagement committees and have among other roles supported policy drafting, financial reviews, risk assessments, project evaluations and provided advice on many areas needed in a small international development NGO.

I want to thank also the AMS board members for their commitment to AMS and especially to our outgoing member Catherine Thompson. You all bring to the table diverse skills that enrich the life of this Marist entity.

The team at AMS has been led by our CEO, Br Allen Sherry, for 9 years. Allen is retiring towards the end of 2019, so it is important in this report to express my personal appreciation for the culture and professionalism at AMS he has developed in this time. The board, and our supporters, have seen remarkable growth in projects for young people supported in Asia, Oceania and Africa. Allen has also attracted a strong group of professionals in the team who are well placed to carry the organisation forward.

Finally, to all our AMS partners and supporters, I want to thank you for your generosity towards this Australian Marist international aid and development agency. You have changed young peoples' lives especially through access to quality education possibilities that AMS promotes.

Peter Sheehan



FROM THE CEO

Change is at the heart of our working lives at AMS. For some years now, we have in fact committed to the phrase: “working in partnership for change”.

The generosity of our partners, supporters, the MSA schools’ network and Australian Marists have enabled new opportunities for education as our driver of change in communities of the developing world. AMS also has a strong commitment to enhancing the quality of education offered in our projects.

Change has a personal component for myself as this is the last Annual Report I will present to you as CEO. It has been a privilege and challenge to work with highly skilled professional and generous team members over my 9 years at AMS and as a member of the Brisbane Marist Centre teams supported and led by Mrs Helen Quirk for my time here.

The AMS Board, led by Mr Peter Sheehan

and its members of the three AMS committees, have been very supportive of all our team creating energy for our work among young people who don’t have access to a full life as envisioned by a faith based international NGO such as AMS.

The Marist Province of Australia and the Marist Association of St Marcellin Champagnat, led by Brother Peter Carroll as Provincial have also supported the work of AMS strongly as the congregation’s international aid and development organisation. This support highlights the strong commitment to St Marcellin’s vision for providing the most marginalised young people of our world with access to education.

May the years ahead of AMS be filled with promise! I’m confident that they will be.

Br Allen Sherry fms



Sunset in Senmonorom the capital of Mondulkiri Province. The Marist Brothers have a hostel for high school students from the ethnic minority of the Pnong. This group of people have very little opportunity to complete secondary schooling.

Photo by Conor Ashleigh

OUR FOCUS

IN 2018

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 Pathways

Strategic support of kindergarten through to tertiary education programs that assist and expand education systems in communities across Asia and the Pacific.

 **9,757**



Learning Centres

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.

 **941**



A student of the Marist Champagnat Institute (MCI) participating in the agricultural class. MCI is an inclusive school focused on students with learning problems. Students seek to improve their skills in English and Maths with a major focus on gaining practical skills such as cooking, woodwork, agriculture, music and information technology.

Photo by Francesca Rizzoli

Thanks to our donors  **15,323**
beneficiaries were supported in 2018



Skills Training

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

 **712**



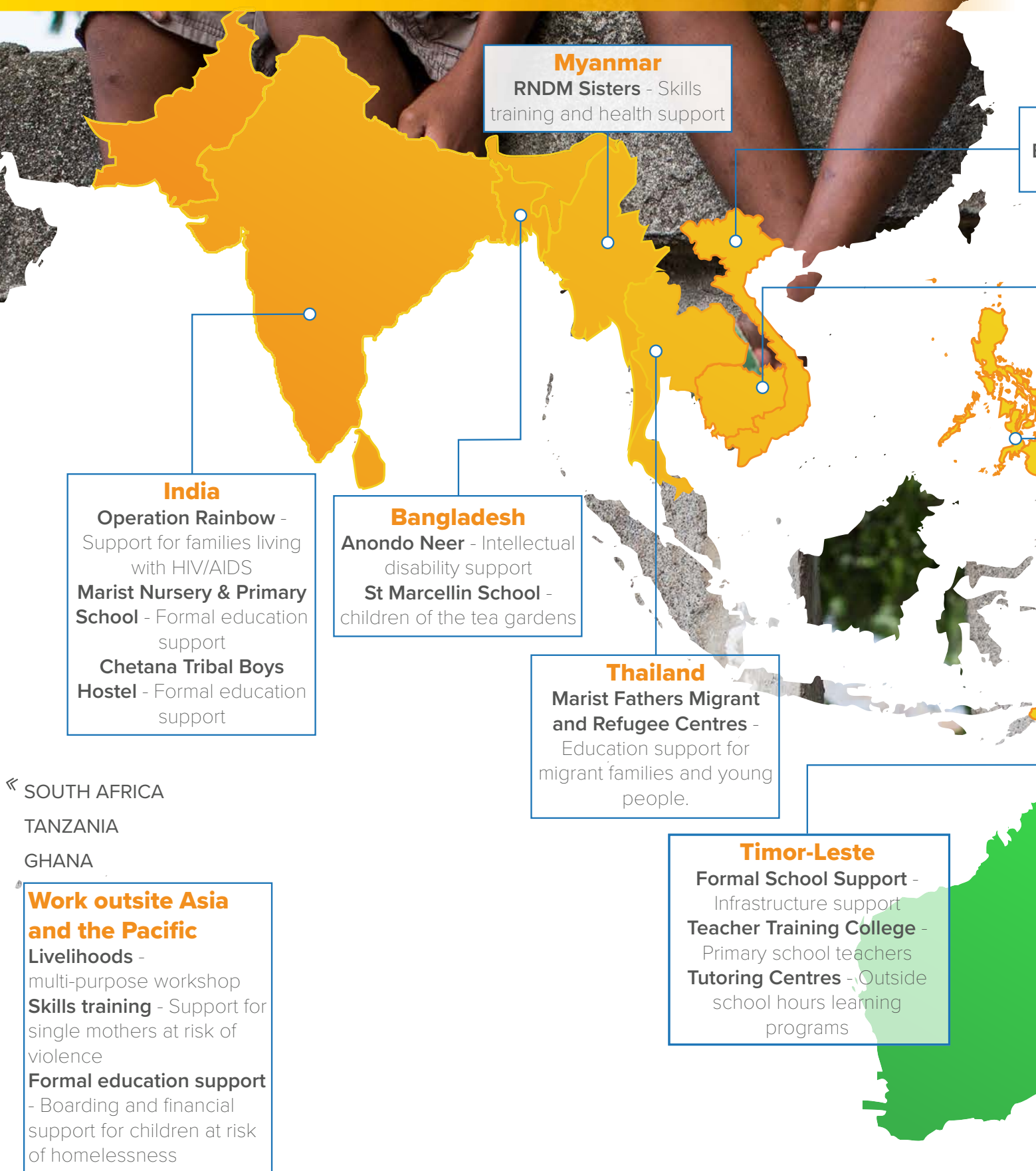
Community Development

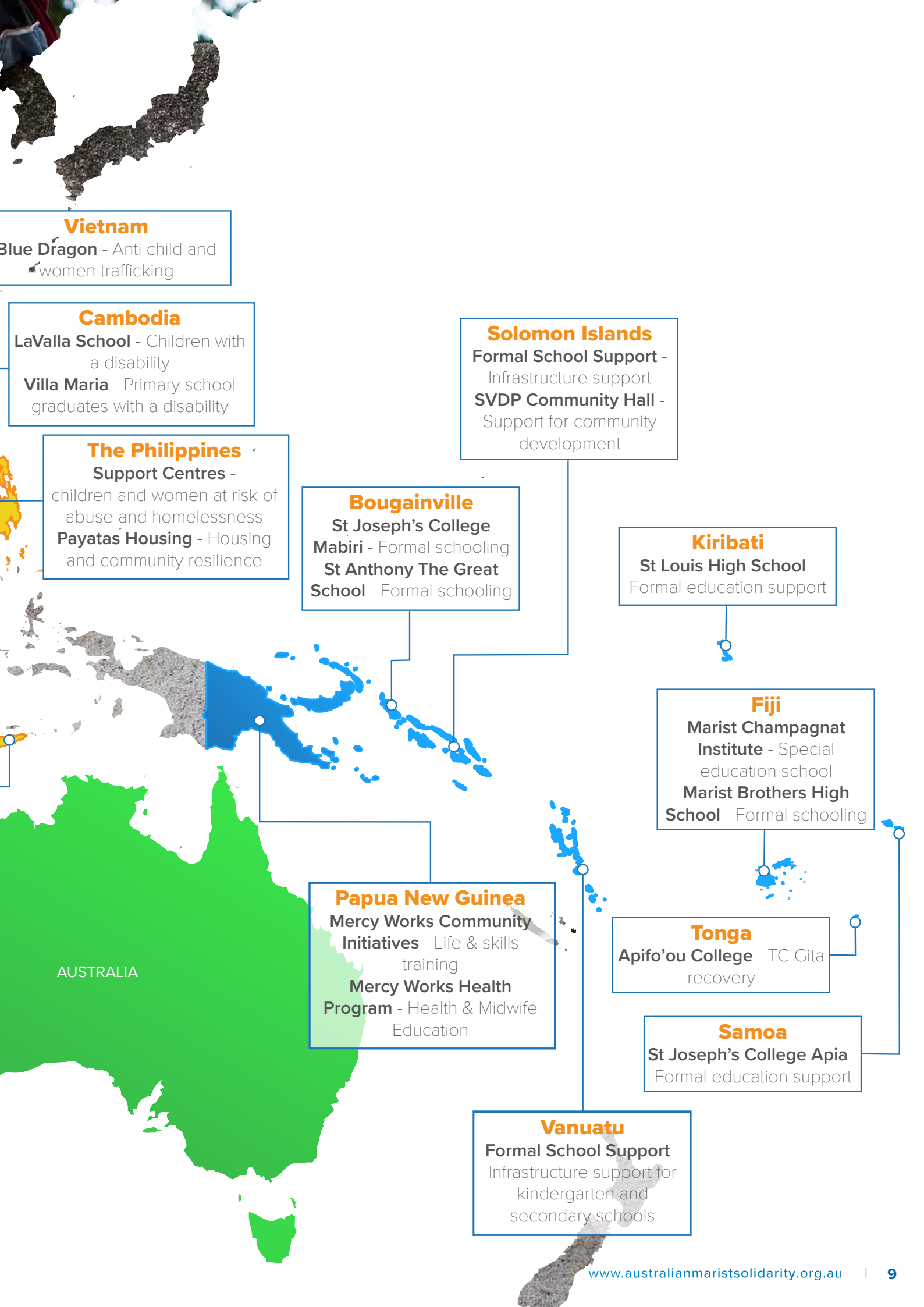
AMS supports a range of supplementary community development projects that focus on building resilience, providing care and support for the vulnerable and improving health outcomes.

 **3,913**

OUR WORK

ACROSS THE REGION





Vietnam

Blue Dragon - Anti child and women trafficking

Cambodia

LaValla School - Children with a disability

Villa Maria - Primary school graduates with a disability

The Philippines

Support Centres -

children and women at risk of abuse and homelessness

Payatas Housing - Housing and community resilience

Bougainville

St Joseph's College

Mabiri - Formal schooling

St Anthony The Great

School - Formal schooling

Solomon Islands

Formal School Support -

Infrastructure support

SVDP Community Hall -

Support for community development

Kiribati

St Louis High School -

Formal education support

Fiji

Marist Champagnat Institute - Special education school

Marist Brothers High School - Formal schooling

Tonga

Apifo'ou College - TC Gita recovery

Samoa

St Joseph's College Apia - Formal education support

Vanuatu

Formal School Support -

Infrastructure support for kindergarten and secondary schools

Papua New Guinea

Mercy Works Community Initiatives - Life & skills training

Mercy Works Health Program - Health & Midwife Education

AUSTRALIA

FORMAL EDUCATION PATHWAYS

9,757 i



379 i

IN KINDERGARTEN
& PRESCHOOL



2,984 i

IN PRIMARY SCHOOL



6,102 i

IN SECONDARY
SCHOOL

+



292 i

STUDYING
UNIVERSITY

this image: Grade 6 students
in class at St Marcellin School.

above: Women working in tea
fields must work quickly and
delicately to pick the top tea
leaves from the bushes. The work
is strenuous and poorly paid. St
Marcellin School seeks to break
this cycle of indentured labour.

Photos by Conor Ashleigh



BANGLADESH IN FOCUS

Tea garden workers in Bangladesh earn just \$1 for every 23 kilograms of tea leaves picked. The tea companies control access to housing, medical facilities and education, which effectively indentures families to the tea company as they live day-to-day without the resources to improve their lives. St Marcellin School provides free secondary education and boarding to tea garden children that enables them to break the cycle of poverty and rise above the bonded life that they were born into.

162 students completed grades 6 and 7
80 students were boarders

St Marcellin School started the 2018 academic year with 175 students enrolled across grades 6 and 7. These students were from 21 different ethnic minorities and comprised of three major religions. Over the course of the next three years, the school will expand to include grades 8, 9 and 10, adding a further 288 students and greatly increasing the capacity of tea garden children to one day move beyond the confines of the gardens.

their mothers are sick

- 1 girl was married at the age of 15
- 2 boys had mental health issues
- 2 boys moved with relatives to Dhaka
- 2 boys became homesick
- 3 girls were discouraged by their poor results and their parents' lack of motivation
- 1 boy left because of the long distance to travel.

...the average drop out rate for tea garden children is close to 50%,

St Marcellin School is just 7%...

One of the many challenges faced by St Marcellin School is ensuring that students remain in school despite family, social and cultural pressures. 13 students discontinued their education in 2018, and the reasons for doing so highlight the critical role that St Marcellin School plays:

- 2 girls had to stay at home to care for their family as

While the number of early leavers may seem high, the average drop out rate for tea garden children is close to 50%, St Marcellin School is just 7%. The school works closely with the families to ensure their child stays in school and involves them as much as possible in their education. In addition to this, 75% of students are on full or partial scholarships, daily transport is provided for those that live nearby and boarding facilities for those students from further afield tea gardens. All these measures combine to ensure that children stay in school and can live free from exploitation.

LEARNING CENTRES

797i

50i

BANGLADESH

192i

THE PHILIPPINES

+

484i

TIMOR-LESTE

215i

THAILAND



this image: Students gather with staff and centre manager, Maway (bottom left) outside the Uai-lili Computer centre.

above: Young East Timorese girls carrying out house chores on a rocky outcrop.

Photos by Francesca Rizzoli



TIMOR-LESTE IN FOCUS

AMS has several long-term partnerships with trusted and impactful local partners in Timor-Leste. These partners serve as an extension of our Marist mission in Timor-Leste and provide critical services in the form of learning centres, skills training and disability support. As many schools in Timor-Leste operate in two sessions – morning and afternoon – with students attending one of those sessions there are hundreds of children not in school during the daytime. The learning centres supported by AMS work to supplement this education system by engaging with and supporting these young people.

304 students participated in classes offered by Ponta Leste
64 students participating in computer skills classes at the Uai-lili Computer Centre

Children & Youth Centre Ponta Leste

CYC Ponta Leste is based in Baucau, East Timor and was established in 2006. It aims to protect children's rights and provide a safe and friendly environment where children and youth can access education services and extra-curriculum classes. This learning centre provides English, literacy, computer skills training and a sports program to supplement the school system in Old Town (Villa Antigua) Baucau. This type of centre gives school students a place to extend their learning outside of school hours which is especially important when living situations at home are not conducive to studying.

CYC Ponta Leste engenders community spirit and fosters strong friendships between the students as well as the teachers. This is keeping students off the street and engaged in educational activities.

Uai-lili Carpentry & Computer Centre

This centre provides computer and carpentry training for young people in the village of Uai-Lili, Baucau District. Uai-Lili was once considered a 'no go' area due to an idle and destructive youth population. The director of the centre, Maway (pictured left), was previously a leader of a gang in the area until a chance encounter with a Marist Brother in 2013. With the assistance of the Marist Brothers and Australian Marist Solidarity, Maway secured an abandoned school building with approval from the local chief. In 2014 he established the computer centre with a staff of three – all former gang members. Since then

he has had 300 participants in a structured computer skills course.

Under Maway's leadership the centre has also established a small carpentry training workshop which teaches students DIY skills that they can use at home or for future employment. The products that the centre makes, such as doors, beds and window frames, are often donated to families in need in Uai-Lili.

Uai-Lili has now lost its reputation as a dangerous village as the youth are engaged in their own development and have positive outlets for their recreational time.

Uai-Lili has now lost its reputation as a dangerous village as the youth are engaged in their own development...

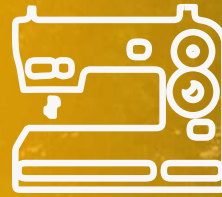
SKILLS TRAINING



CARPENTRY



AGRICULTURE



SEWING

721



HOSPITALITY

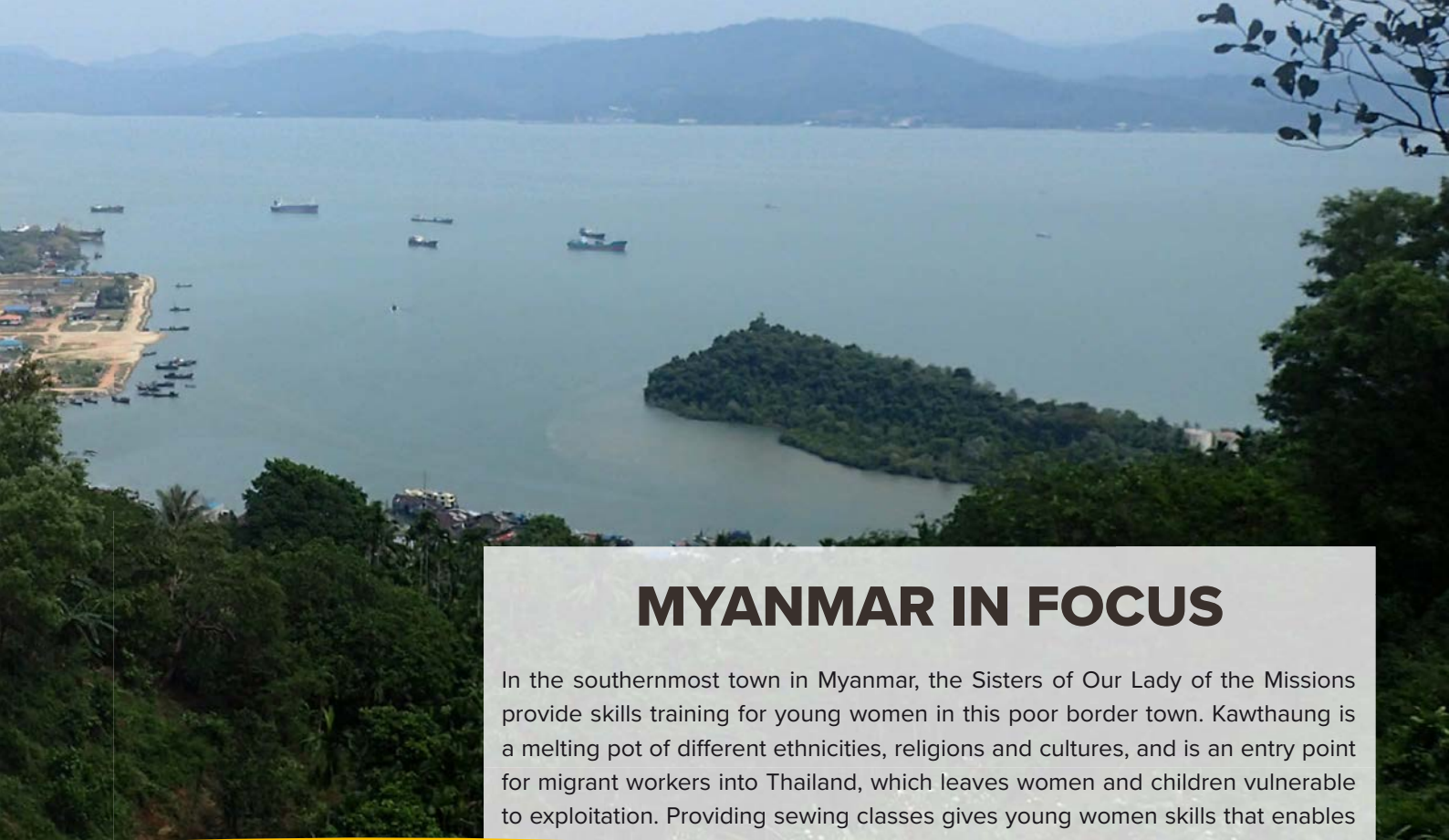


MECHANICS



this image: Young Burmese women learn sewing skills in the poor border town of Kawthaung with the Sisters of Our Lady of the Missions.

above: Looking out toward Thailand from the town of Kawthaung.



MYANMAR IN FOCUS

In the southernmost town in Myanmar, the Sisters of Our Lady of the Missions provide skills training for young women in this poor border town. Kawthaung is a melting pot of different ethnicities, religions and cultures, and is an entry point for migrant workers into Thailand, which leaves women and children vulnerable to exploitation. Providing sewing classes gives young women skills that enables them to earn a respectable living.

46 women participating in sewing skills training.

Partnering through Lenity Australia

Australian Marist Solidarity partners with non-profit Lenity Australia to deliver support to 11 projects in 8 countries across Asia and the Pacific. This collaborative arrangement has opened new models of partnership to our organisation and aligns with our desire to work with lay partners and other congregations to reach the most marginalised. The partnership with the Sisters of Our Lady of the Missions in Myanmar is one such project.

“Htwe” is a 17 year old girl who is the youngest of 7 siblings. The family migrated to Kawthaung after her father died and lived with her mother’s elderly sister. As the family

was in great financial difficulty, Htwe left school in grade 7.

The rest of her siblings are now married and some have migrated to other places in Myanmar. They remain quite poor and one brother has been working in Thailand and sending money back to sustain the family. Htwe intended to join her brother in Thailand, however, after meeting the Sisters and learning how to sew, she decided to remain in Kawthaung as she felt more confident that she could secure an income from sewing.

The Sisters have educated Htwe and other sewing students about the risks of being a migrant worker in Thailand and how it is an undesirable

situation for young girls. Htwe now proudly remains in Kawthaung and wants to earn and live a decent life in Myanmar. She thanks the Sisters and the people who have helped her develop her sewing skills and grow as a young woman. Htwe wants to keep working with the Sisters so she can gain experience and save money to open her own shop.

Htwe thanks the Sisters and the people who have helped her develop her sewing skills and grow as a young woman.



COMMUNITY DEVELOPMENT

3,913 



DISABILITY
SUPPORT



REFUGEE &
MIGRANT SUPPORT



INCOME
GENERATION



COMMUNITY
SUPPORT



HUMANITARIAN
ASSISTANCE



ANTI HUMAN
TRAFFICKING



MEDICAL
ASSISTANCE

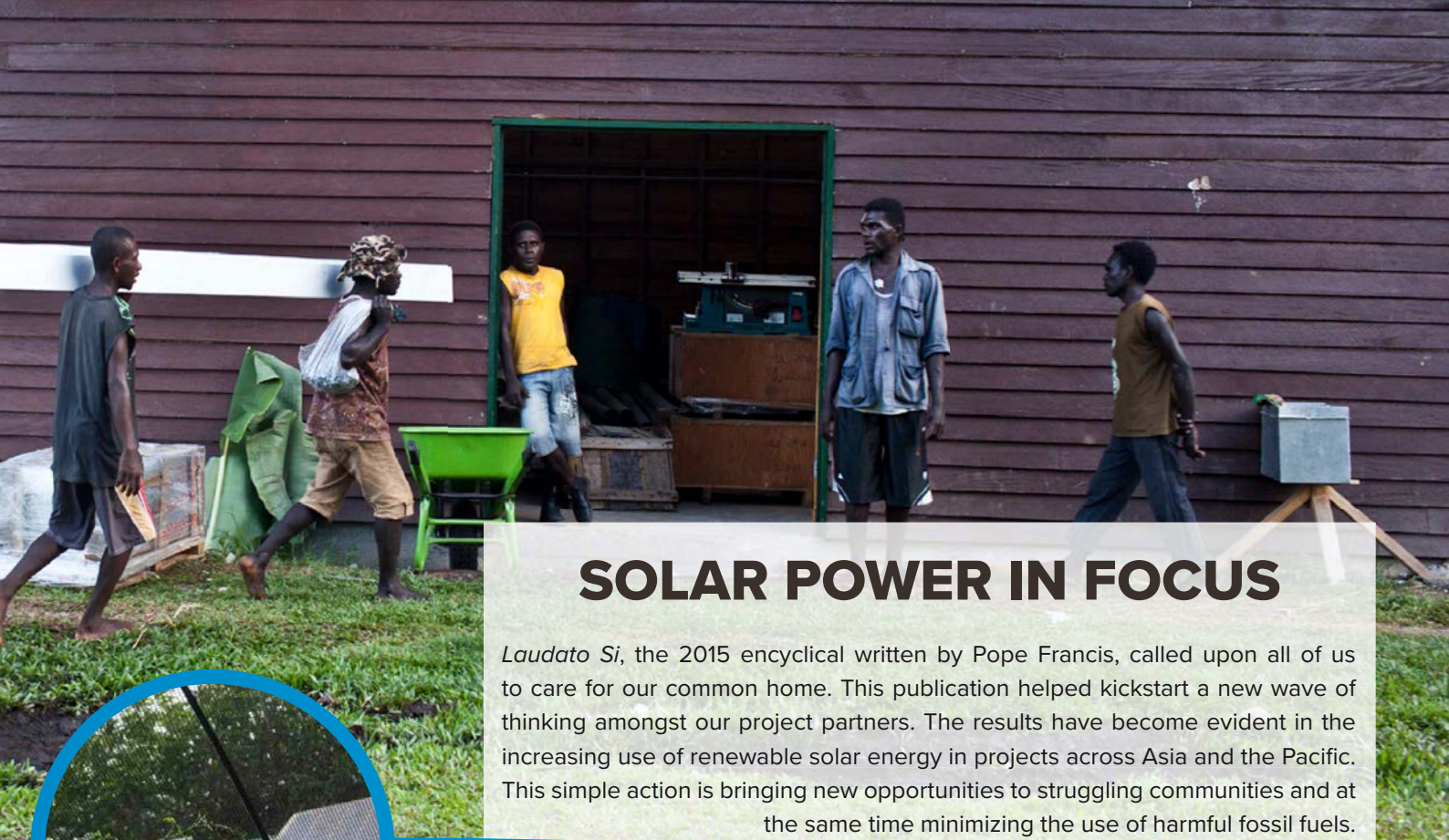


SUPPORTING
THE HOMELESS



this image: Students at St Joseph's College in Bougainville participate in their first computer lessons made possible by a new solar power system.

above: Students gathering for class outside one of the classrooms at St Joseph's College. Photo by Conor Ashleigh.



SOLAR POWER IN FOCUS

Laudato Si, the 2015 encyclical written by Pope Francis, called upon all of us to care for our common home. This publication helped kickstart a new wave of thinking amongst our project partners. The results have become evident in the increasing use of renewable solar energy in projects across Asia and the Pacific. This simple action is bringing new opportunities to struggling communities and at the same time minimizing the use of harmful fossil fuels.

2
40
20

projects provided with solar power
computers introduced at St Joseph's College, Mabiri
women at the Women's Ecological Sanctuary
benefiting from solar power

St Joseph's College, Mabiri, Bougainville

St Joseph's College in Bougainville has been a site of Marist education for over 40 years. Originally established in Rigu, the school was rebuilt in Mabiri after its destruction during the Bougainville crisis in the 1990's. Today, St Joseph's is ushering in the modern world through an innovative project that is bringing computer education to today's youth and tomorrow's leaders.

*St Joseph's is not connected to the
national power grid, yet computer
education is thriving.*

St Joseph's is not connected to the national power grid, yet computer education is thriving. Through the installation of a solar system, the students now attend IT classes that are not simply learning from a textbook. The implementation of this project means that these young people will be equipped with skills

and knowledge that can help develop their communities as Bougainville undergoes change in the lead up to, and in the period after, the independence referendum in October 2019.

Women's Ecological Sanctuary, the Philippines

Solar panels have also brought major improvements to the protection of women at the Women's Ecological Sanctuary in the Philippines. The sanctuary, run by the Oblates of Notre Dame Sisters, is located in rural Mindanao and caters for women escaping violence. The erratic nature of the power supply meant that at night time the sanctuary would often be shrouded in darkness and the women vulnerable to intruders. With the installation of a solar system the sanctuary is now fully lit up at night time and the security cameras run 24/7. This simple project has bolstered the safety and confidence of the women at the sanctuary and is a major enabling factor in their recovery.

THANK YOU TO OUR PRINCIPAL PARTNERS



MARIST BROTHERS
Province of Australia



MARIST MISSION CENTRE
Sydney, Australia



DORRIE ALCOCK MEMORIAL FUND

THE TONY AND GWENYTH LENNON FAMILY FOUNDATION

ST VERONICA WELFARE COMMITTEE

Timor-Leste Friendship Groups

Bairnsdale Friends of East Timor

*Bega Valley advocates
for Timor-Leste*

Friends of Aileu

Friends of Baucau

Friends of Luro

Friends of Same

*Friends of Suai/Covalima
(City of Port Phillip)*

Geelong Friends of Viqueque



Aid to the Church in Need

MISEREOR
IHR HILFSWERK



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



*Geelong Viqueque
Friendship Schools*

Marymede Catholic College

Monash Friends of Vemassee

Sacred Heart College, Geelong

St Andrew's College Marayong

*St Aloysius Social Justice
Group, Cronulla*

Teachers 4 Timor Inc. Ainara

Tenison Woods College

OUR FINANCES



A student at Instituto Catolico Para Formacao de Professores (ICFP), the Marist run teacher training college, participating in a class activity in preparation for teaching primary school classes. Here, teachers are formed in modern child centred teaching methodology, a stark contrast to traditional methods still used in East Timorese classes today.

Photo by Conor Ashleigh

WHO WE SUPPORTED

15,323

Direct Beneficiaries

2,281
Adults (30+)

2,762
Young Adults (18-30)

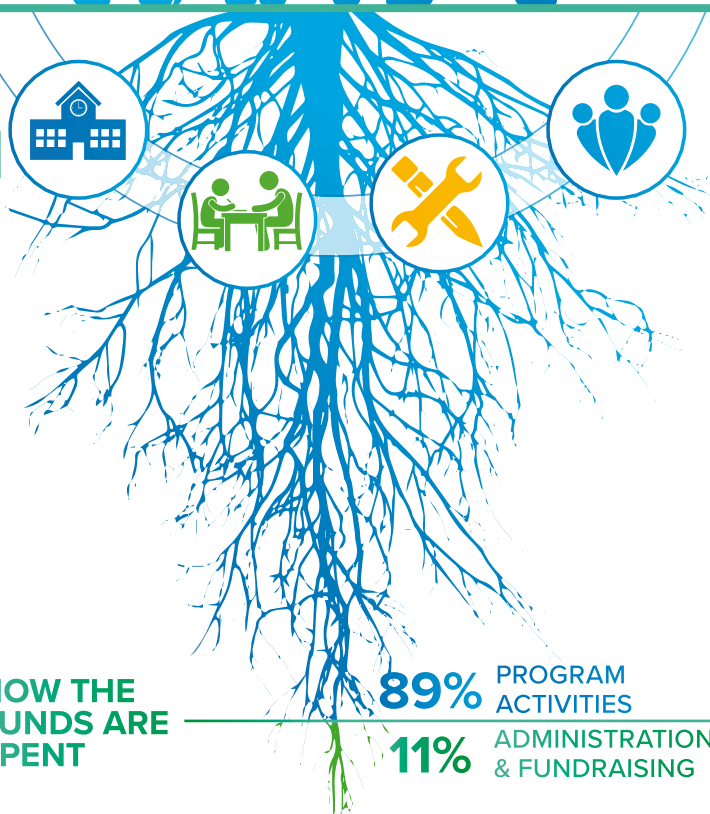
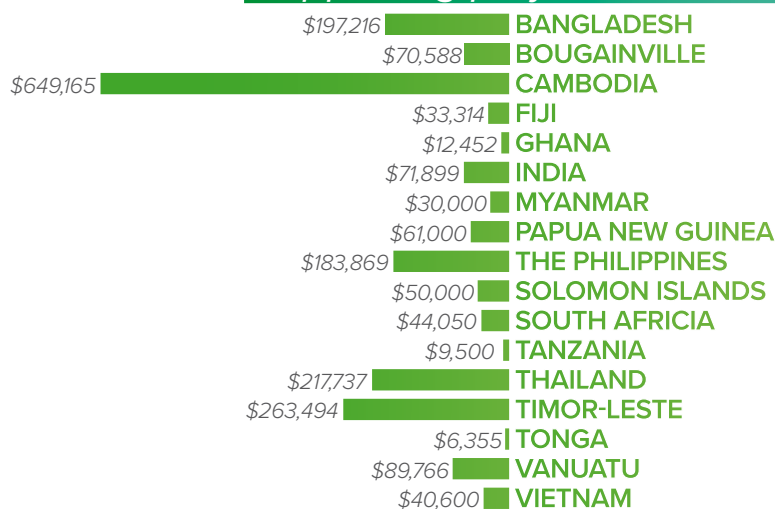
10,280
Children (0-17)



HOW THE FUNDS WERE DISTRIBUTED

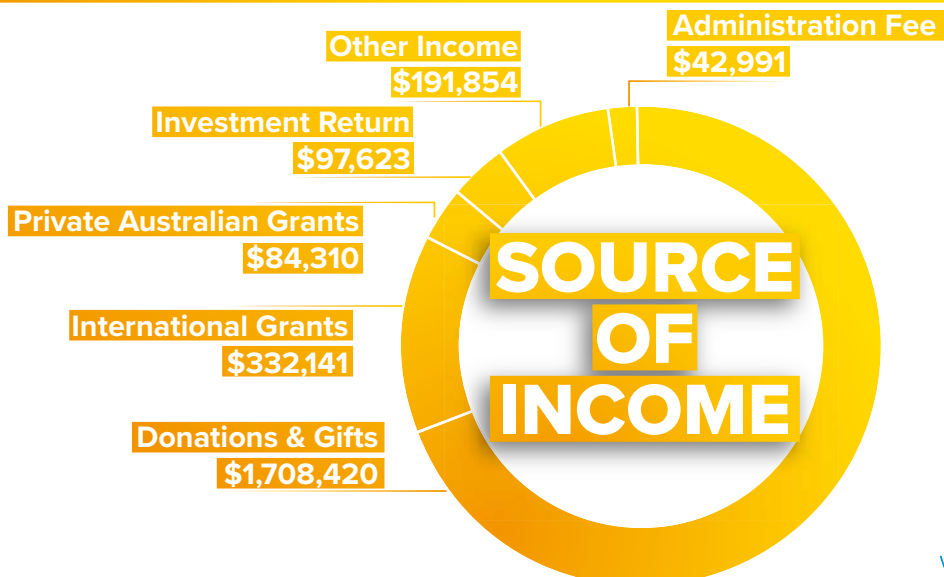
\$2,031,005

Supporting projects overseas



HOW THE FUNDS ARE SPENT

WHERE THE FUNDS CAME FROM



SOURCE OF INCOME

\$2,457,339

Received in 2018

FINANCIAL SUMMARY

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2018 (All Figures in Australian Dollars)	2018 \$	2017 \$
REVENUE		
Donations and Gifts	1,708,420	1,690,283
Grants received:		
International Aid Agencies	332,141	275,960
Australian Grantors	84,310	204,167
Distributions from financial assets	66,823	-
Administration fee	42,991	47,260
Interest received	30,800	7,216
Foreign currency exchange gain	1,839	-
Other income	190,015	179,383
TOTAL REVENUE	2,457,339	2,404,269
EXPENDITURE		
International Programs:		
Funds to international projects	2,031,005	2,091,996
Program support costs	69,220	52,531
Administration costs	247,176	213,956
Market change in financial assets	14,986	-
Investment management	8,993	-
Fundraising costs	6,981	1,402
Foreign currency exchange loss	-	12,928
TOTAL EXPENDITURE	2,378,271	2,372,813
PROFIT/(LOSS) BEFORE INCOME TAX EXPENSE	79,068	31,456
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD	79,068	31,456

During the financial years 2017 and 2018, AMS had no transactions for international political or religious proselytism programs.

Other Income Generated by AMS for Partner NGOs

These figures represent income generated by AMS through grant writing where the funds were sent direct to the project, not via AMS.	2018 \$	2017 \$
GRANTS DIRECT FROM EXTERNAL FUNDER TO PROJECT		
Marist Teacher Training College (Timor-Leste)	250,000	250,000
Marist Solidarity Cambodia	153,413	12,600
TOTAL	403,413	262,600

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

FINANCIAL SUMMARY

STATEMENT OF FINANCIAL POSITION

For the year ended 31 December 2018 (All Figures in Australian Dollars)		2018 \$	2017 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents		592,565	1,512,637
Receivables		10,518	47,196
Financial assets		315,000	-
TOTAL CURRENT ASSETS		918,083	1,559,833
NON-CURRENT ASSETS			
Financial assets		1,789,898	-
Plant & equipment		903	1,805
TOTAL NON-CURRENT ASSETS		1,790,801	1,805
TOTAL ASSETS		2,708,884	1,561,638
LIABILITIES			
CURRENT LIABILITIES			
Payables		13,151	8,521
Provisions		20,468	-
TOTAL CURRENT LIABILITIES		33,619	8,521
TOTAL LIABILITIES		33,619	8,521
NET ASSETS		2,675,265	1,553,117
EQUITY			
Reserve funds		1,175,540	1,105,653
Retained Earnings		1,499,725	447,464
TOTAL EQUITY		2,675,265	1,553,117

The full Financial Report for 2018 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 2018 (ALL FIGURES IN AUSTRALIAN DOLLARS)		ACCUMULATED FUNDS \$
BALANCE AT 1 JANUARY 2018		1,553,117
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		
Profit (Loss) for the year		79,068
Funds returned from Marist Asia-Pacific Solidarity		1,043,080
BALANCE AT 31 DECEMBER 2018		2,675,265

The full Financial Report for 2018 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 2018, 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:

- a) giving a true and fair view of the company's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b) 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* ("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 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.

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.

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.

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

The Directors are responsible for overseeing the company's financial reporting process.

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:

- a) 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;
- b) 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;
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors;
- d) 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
- e) 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.

Levert Audit
Levert Audit Pty Ltd
Brisbane, 16 April 2019

Simon Green
Simon Green CA
Director

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**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 2018, we declare that to the best of our knowledge and belief, there have been:

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

Levert Audit
Levert Audit Pty Ltd
Brisbane, 16 April 2019

Simon Green
Simon Green CA
Director

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Liability limited by a Scheme approved under Professional Standards Legislation.

**An independent audit of Australian
Marist Solidarity's financial accounts
for 2018 was conducted by:**

Mr Simon Green (Director)

Levert Audit Pty Ltd

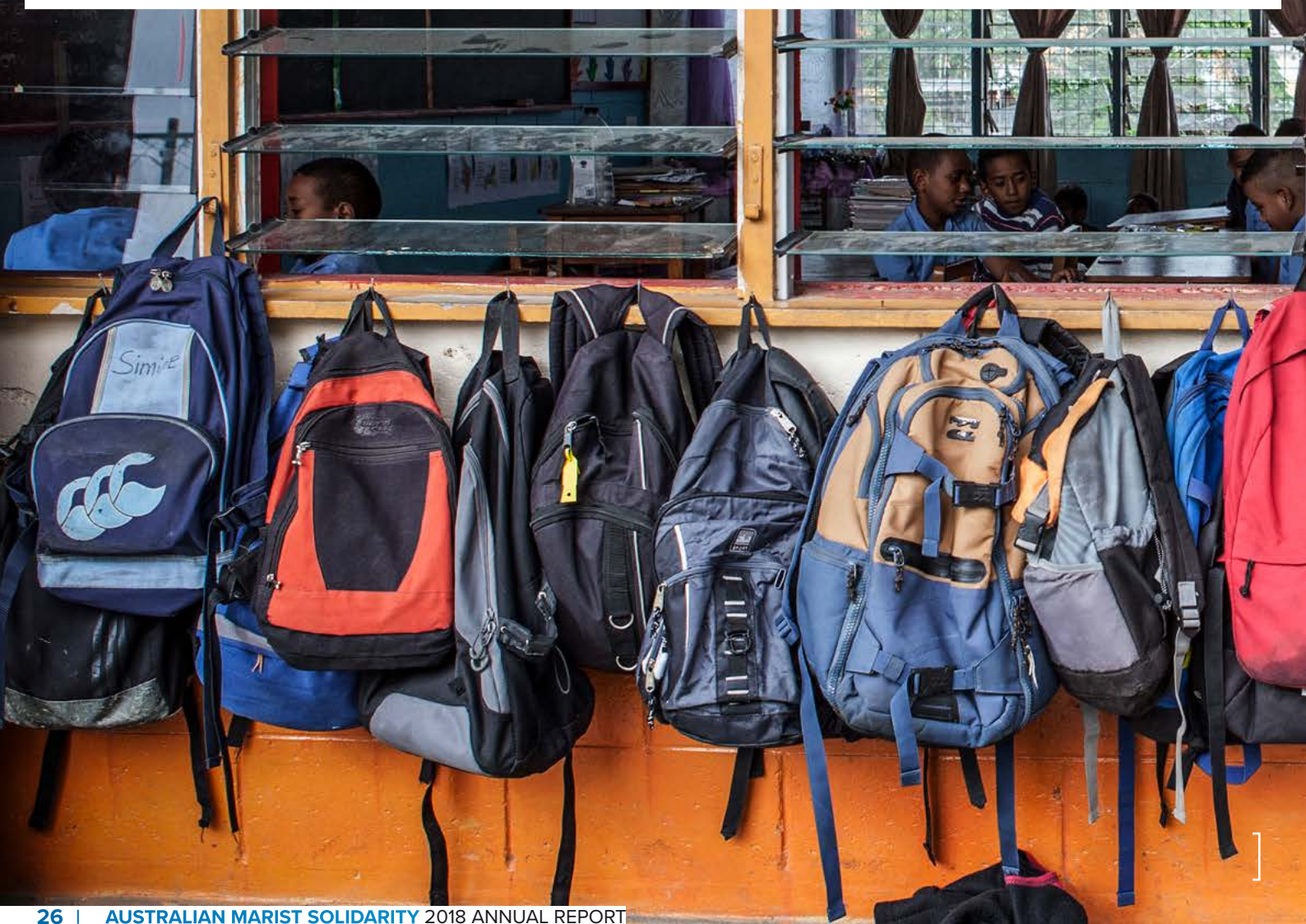
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The Financial Summary Reports have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID Code of Conduct Implementation Guidance available at www.acfid.asn.au.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

BOARD OF DIRECTORS

- Mr Peter Sheehan | Chairperson** Partner of an 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** Executive Officer, 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** Canon Lawyer (Appointed February 2018)
- Ms Catherine Thompson** Secondary School Principal (Appointed February 2017)
- Mr Richard Ward** Retired Deputy Headmaster (Appointed February 2017)
- Mr Jim Whiting, OAM** Managing Director (Appointed February 2018)

The full Directors' Report for 2018 is available on the Australian Marist Solidarity website or upon request by emailing ams@marists.org.au.



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.

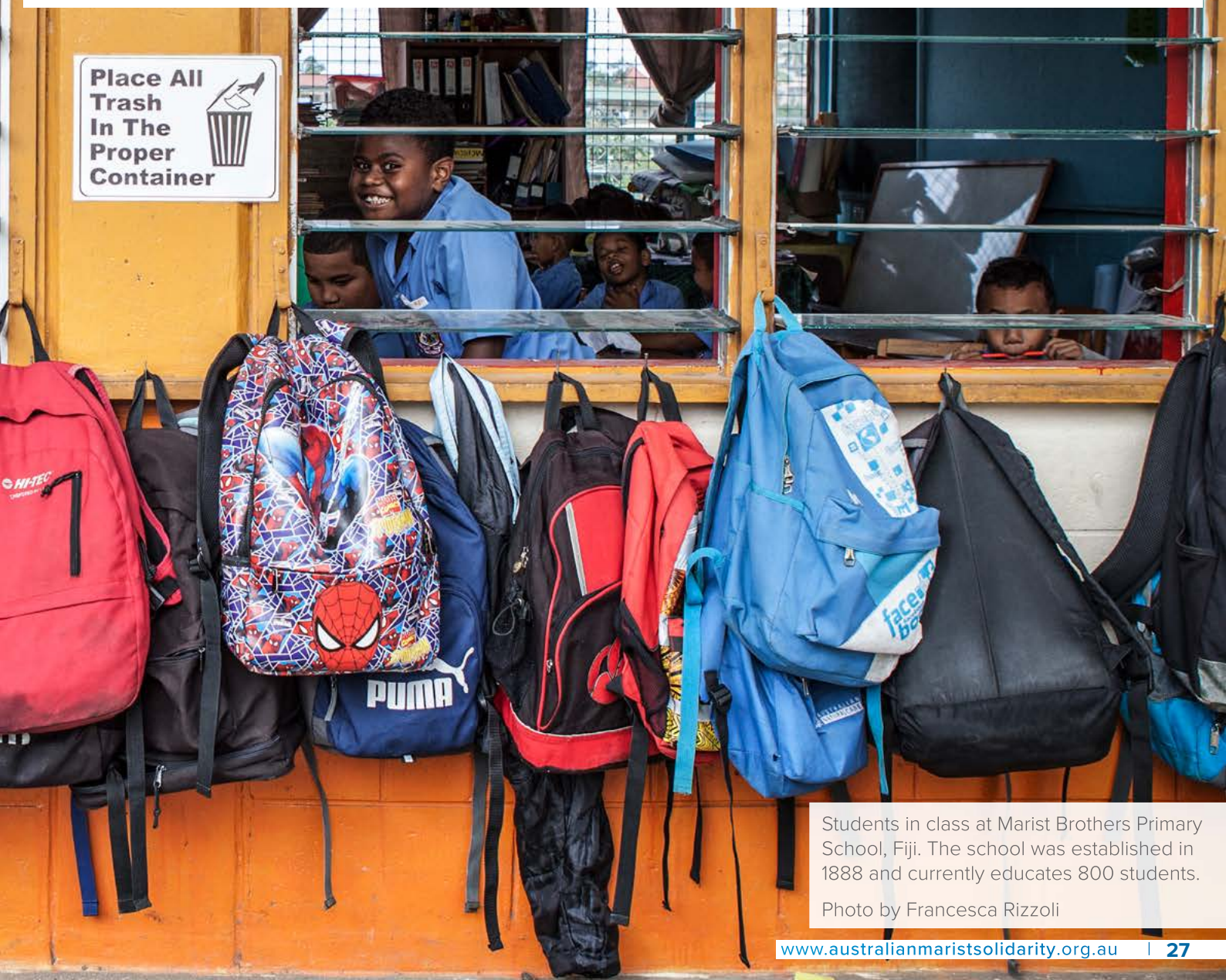


ACFID
MEMBER

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 and 2017. 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.



Students in class at Marist Brothers Primary School, Fiji. The school was established in 1888 and currently educates 800 students.

Photo by Francesca Rizzoli

Thank you

to all of our supporters for your generous contributions toward 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

or contact us on the details below.

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ams@marists.org.au

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