

INDEPENDENT AUDIT REPORT

To: The Office Holders and the Charitable Collections Advisory Committee:

- I am the appointed auditor of Hands Across the World for the purposes of section 15(1) of the *Charitable Collections Act 1946*.
- I am not a member of the committee of management of the licensed organisation, or involved in any way other way in the management of the preparation of the accounts of the organisation.
- I have reviewed the governing documents of the licensed organisation and its account records including the cash book (paper or electronic), receipt book bank statements, register of assets and details of debtors and creditors.
- I have reviewed and considered the accounting and reporting requirements of the *Charitable Collections Act 1946* (the Act) and the *Charitable Collections Regulations 1947* (the Regulations) which are described below.

Responsibilities of Officers and Auditor

The officers of the licensed organisation are responsible for the preparation of accounts in accordance with the requirements of the Act and the Regulations. It is my responsibility to undertake an audit of the accounts as required by section 15(1) of the Act and to state with particular matters has come to my attention.

Basis of Audit Report

Our audit has been conducted in accordance with the requirements of section 15(1) of the Act. It includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and explanations have been sought from the licence holder with regard to any such matters. In reviewing the accounting records I have taken into consideration the control requirements contained in the Act and the Regulations.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In the course of my examination, **no matter** has come to my attention which gives me reasonable cause to believe that in any material respect the licensee has:

1. *Failed to comply with the control requirements contained in the Act and the Regulations and listed at Appendix A;*
2. *Failed to keep complete and accurate according records setting out the money and collected or received for the charitable purpose and particulars of the manner in which those monies and goods have ben deal with; or*
3. *Failed to prepare accounts in accordance with the accounting records.*

The financial statements represent a True and Fair View of the financial position for the financial year ended 30 June 2017.

25 September 2017.



Nicholas Barris CPA
Director
Barris Accounting

**HANDS ACCROSS THE WORLD
FINANCIALS STATEMENTS FOR THE YEAR ENDED 2017**

	2017	2016
INCOME		
Donations Received	5,550	16,162
Additional Paypal Funds Received	-	232
Interest Income	19	60
Fundraising Sales	5,690	-
Total Inflows	11,259	16,454
EXPENSES		
Advertising	-	311
Bank Charges (ATM Fees)	41	35
Board Meeting Expenses	52	-
Computer & Internet Related Expenses	-	74
Depreciation	-	146
Donations	311	-
Entertainment (NYE Party)	-	136
Fees	99	-
Fees (GoFundraise)	183	493
Fees (Paypal Direct Debit)	199	156
Fundraising Costs	302	1,455
Insurances	2,015	2,180
Maintenance & Repairs	-	29
Materials & Supplies	913	2,204
Payments of Salary and Wages	1,800	7,950
Printing & Stationery	192	210
Purchases of Books/Clothes/School Food/Water	-	758
Purchase of Water Tank for School 26/07/2015	-	726
Rent - Siem Reap	1,549	-
Sundry Expenses	347	206
Training	409	55
Travel Expenditure	411	1,401
Volunteer Costs	778	-
Website Maintenance	1,988	150
Total Outflows	11,588	18,674
NET PROFIT (LOSS)	-328	-2,220
Note: Amounts rounded to nearest dollar		
Note: Entity not registered for GST		

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FINANCIALS STATEMENTS FOR THE YEAR ENDED 2017**

	2017	2016
CURRENT ASSETS		
Westpac Bank Account 036-027 54-8468	0	1
Westpac Bank Account 036-027 54-8476	4,133	3,674
PayPal Clearing Account	9	796
TOTAL CURRENT ASSETS	4,143	4,471
NON CURRENT ASSETS		
Plant & Equipment	146	146
Less: Accumulated Depreciation	-146	-146
TOTAL NON CURRENT ASSETS	0	0
TOTAL ASSETS	4,143	4,471
LIABILITIES		
TOTAL LIABILITIES	0	0
NET ASSETS	4,143	4,471
EQUITY		
Capital Carried Forward	4,468	6,688
New Capital Contributed from Office Holders	3	3
Current Year Earnings	-328	-2,220
TOTAL EQUITY	4,143	4,471