

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 been dealt 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 2016.

23 September 2016.



Nicholas Barris CPA
Director
Barris Accounting



**HANDS ACCROSS THE WORLD
FINANCIALS STATEMENTS FOR THE YEAR ENDED 2016**

	2016	2015
INCOME		
Donations Received	16,162	19,650
Interest Income	60	80
Total Inflows	16,454	19,730
EXPENSES		
Advertising	311	-
Bank Charges (ATM Fees)	35	-
Computer & Internet Related Expenses	74	-
Depreciation	146	-
Education Costs (English Course and Seminar Costs)	-	1,055
Entertainment (NYE Party)	136	-
Fees (GoFundraise)	493	330
Fees (Paypal Direct Debit)	156	84
Freight & Logistics Charges	-	146
Fundraising Costs (Art Fundraiser)	1,455	-
Funds to Kimkeah for operational costs	-	1,800
Insurances	2,180	-
Maintenance & Repairs	29	1,000
Materials & Supplies	2,204	2,225
Payments of Salary and Wages	7,950	3,942
Printing & Stationery	210	212
Purchases of Books/Clothes/School Food/Water	758	-
Purchase of Water Tank for School 26/07/2015	726	-
Purchase of Bottles for Olive Oil (including Processing Costs)	-	147
Sopheak's University Fees	-	300
Sundry Expenses	206	50
Training	55	-
Travel Expenditure	1,401	4,727
Webpage Development	150	313
Total Outflows	18,674	16,331
NET PROFIT (LOSS)	-2,220	3,399
Note: Amounts rounded to nearest dollar		
Note: Entity not registered for GST		

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	2016	2015
CURRENT ASSETS		
Westpac Bank Account 036-027 54-8468	1	38
Westpac Bank Account 036-027 54-8476	3,674	6,489
PayPal Clearing Account	796	161
GoFundraise Clearing Account	-	-
TOTAL CURRENT ASSETS	4,471	6,688
NON CURRENT ASSETS		
Plant & Equipment	146	-
Less: Accumulated Depreciation	-146	-
TOTAL NON CURRENT ASSETS	0	0
TOTAL ASSETS	4,471	6,688
LIABILITIES		
TOTAL LIABILITIES	0	0
NET ASSETS	4,471	6,688
EQUITY		
Capital Carried Forward	6,688	3,289
New Capital Contributed from Office Holders	3	0
Current Year Earnings	-2,220	3,399
TOTAL EQUITY	4,471	6,688

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