



# Daughters of Our Lady of the Sacred Heart Overseas Aid Fund 2016 ANNUAL REPORT 11 April 2017

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Cover Photo: School Transport Truck funded in 2016 for Rabi Island students, Fiji





## Australian Council For International Development

### ACFID Membership

The Daughters of Our Lady of the Sacred Heart Overseas Aid Fund has been a signatory of the ACFID Code of Conduct since 2003 and of ACFID since 2005 and became a full member in November 2013 . ACFID is an independent national association of Australian non-government organizations (NGOs) working in the field of international aid and development.

### ACFID Code of Conduct

The ACFID Code of Conduct defines standards of best practice for international development organizations and represents the active commitment of its signatories to conduct their activities with integrity and accountability.

The Code aims to enhance standards throughout the NGDO community to ensure that public confidence is maintained in the way that community contributions to overseas aid are used to reduce poverty through effective and sustainable development.

DOLSH Overseas Aid Fund is committed to the ACFID Code of Conduct, including the Code's Complaint Handling Process. Please direct any queries to Overseas Aid by phone, letter or email. Details are on the front cover.



The Daughters of Our Lady of the Sacred Heart Overseas Aid Fund is a member of the Australian Council for International Development (ACFID) and is a signatory to the ACFID Code of Conduct. The Code requires members to meet high standards of corporate governance, public accountability and financial management.

More information about the ACFID Code of Conduct can be obtained from Daughters of our Lady of the Sacred Heart Overseas Aid and from ACFID at:

Website: [www.acfid.asn.au](http://www.acfid.asn.au)  
Email: [code@acfid.asn.au](mailto:code@acfid.asn.au)



## AGENDA

1. Prayer led by Sr Philippa Murphy
2. Welcome to members, new Provincial Team; apologies
3. Reading and confirmation of minutes of 2015 Annual General Meeting held 10 May 2016
4. Executive Officer's report
5. Reading and acceptance of the audited financial report of DOLSH Overseas Aid Incorporated
6. Election of office bearers
7. Other business

Construction of a satellite school in South Sudan by the local community funded by the OLSH Overseas Aid Fund.



## 2016 MEMBERS OF THE GOVERNING COMMITTEE

### OFFICE BEARERS

Mr Michael O'Dea AM	Consultant, Carroll and O'Dea Lawyers <b>President</b>
Sr Philippa Murphy	Provincial Councilor of OLSH Congregation <b>Vice President and Secretary</b>
Ms Josephine Heesh	Friend of the OLSH Congregation <b>Funding Committee Member</b>
Mr Ian Yum	Chartered Accountant <b>Auditor</b>
Mrs Barbara Davis	Friend of the OLSH Congregation <b>Executive Officer</b>

### COMMITTEE MEMBERS

Mrs Joyce Barry	Associate Member of the OLSH Congregation
Mrs Claire Bowen	Associate Member of the OLSH Congregation
Mrs Gloria Gallagher	Associate Member of the OLSH Congregation
Mrs Valerie McKinnon	Social Worker and Friend of the OLSH Congregation
Mrs Maree Hinton	Respected Ex-Student of OLSH College Kensington
Mrs Lilyan Staniforth	Respected Ex-Student of OLSH College Kensington
Sr Elizabeth Little	Daughter of OLSH—OLSH Provincial Council
Sr Pauline Richards	Daughter of OLSH—OLSH Provincial Council
Sr Lorraine McCleary	Daughter of OLSH—OLSH Provincial Council
Sr Jennifer Kirby	Daughter of OLSH—OLSH Provincial Council



**Examples of erosion caused by rising sea levels in Kiribati.**



**HELD AT DOLSH PROVINCIAL HOUSE MEETING ROOM  
ON TUESDAY 10 MAY 2016**

<b>Present</b>	<b>Apologies</b>
Sr Jennifer Kirby	Lilyan Staniforth
Sr Philippa Murphy	Deirdre Grusovin
Sr Lorraine McCleary	Gloria Gallaher
Sr Elizabeth Little	Maree Hinton
Sr Pauline Richards	Tricia Kavanagh
Michael O'Dea	Laurie Brereton
Josephine Heesh	Val McKinnon
Ian Yum	Eileen Phillips
Barbara Davis	Mary LLoyd

#### **WELCOME / PRAYER**

The President, Michael O'Dea, opened the meeting at 5.15. He welcomed all present and thanked them for attending. Sr Philippa Murphy played a film about the Daughters of Our Lady of the Sacred Heart, made in preparation for their Feast Day on the last Saturday in May. Sr Philippa then led us in prayer.

#### **APOLOGIES**

Apologies were noted and received, as in the table above.

#### **MINUTES**

The Minutes of the 2014 Annual General Meeting, held on April 28 2015, having been circulated to the members prior to the meeting, were tabled and taken as read. It was moved by Sr Lorraine McCleary and seconded by Sr Jenny Kirby that they be accepted as an accurate record of the meeting. All members agreed.

#### **ANNUAL REPORT**

The Executive Officer's Report was tabled and read by the Executive Officer Barbara Davis. The members were encouraged to read through the detailed reports of projects for each country presented in the report.

There were two typographical errors which are to be corrected before the report is signed.

#### **FINANCIAL REPORT**

Mr Ian Yum, from the firm Watson Erskine & Co Pty Ltd Chartered Accountants, read through the financial report, commenting on the positive state of the financial position.

Michael requested that the amount given in bequests be tabled under that title rather than as a general part of donations.

A motion of acceptance of the Financial Report was moved by Sr Lorraine McCleary and seconded by Sr Philippa Murphy for it to be signed, after the previously mentioned amendment, as an accurate record of the position of the Overseas Aid Fund. The motion was accepted by all present.

It was mentioned that although the year ended in a loss, it was because a great deal more money was dispersed in 2015 than in 2014.

## APPOINTMENT OF OFFICE BEARERS

It was moved by Sr Lorraine McCleary and seconded by Sr Elizabeth Little that the current committee be retained (all agreed):

- President: Mr Michael O'Dea
- Vice-President and Secretary: Sr Philippa Murphy
- Treasurer: Josephine Heesh:
- Auditor: Watson Erskine & Co

## OTHER BUSINESS

There was a discussion about the progress of the decision to facilitate online donations being made on the website. Michael was disappointed with the delay. Barbara is to follow-up that progress with Fabian.

A weakness in systems control was noted by Ian Yum in that although in the Constitution it states that two people must approve all payments made by OLSH Overseas Aid, that in fact that only occurs when writing cheques. It was decided that a Commbiz system be set up with the Commonwealth Bank that requires two people to approve Electronic Funds Transfer and International Money Transfers.

The question of dealing with cash was also mentioned but it was deemed impractical to do anything different to the current method of the money being banked by one person.

Michael's forthcoming visit to the OLSH Mission areas in South Africa was discussed, and Sr Elizabeth Little saying "it will steal your heart".

Michael O'Dea thanked everyone for their attendance and closed the meeting at 6.15pm. Members were invited to refreshments which followed.



## Statement of the Goals and Objectives of Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated Fund

The objectives of Our Lady of the Sacred Heart Overseas Aid Incorporated Fund are:-

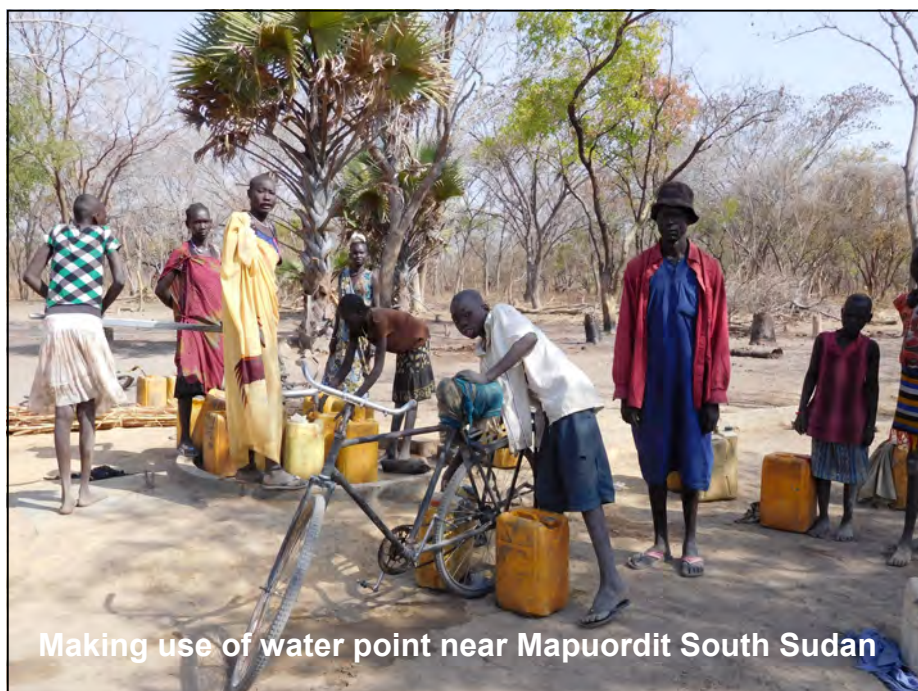
- a) to provide for the relief of persons in countries which are, for the time being, certified by the Minister for Foreign Affairs to be Certified Countries ("Certified Countries") pursuant to the provisions of the Income Tax Assessment Act, 1997, and, without limiting the foregoing, to include relief of persons in Angola, Burkina Faso, Kiribati, Papua New Guinea, Philippines, South Africa and Sudan.
- b) Pursuant to objective (a) and, without limiting its generality, to provide aid in the following manner:
  - i) by the relief of persons in necessitous circumstances in Certified Countries;
  - ii) to provide education for persons in necessitous circumstances in Certified Countries;
  - iii) to provide accommodation for persons in necessitous circumstances in Certified Countries;
  - iv) to provide food and sustenance for persons in necessitous circumstances in Certified Countries;
  - v) to establish and/or construct schools and/or teaching institutions for the purposes of educating persons in necessitous circumstances in Certified Countries;
- c) To assist in the funding of relief and development work carried on by the Religious Sisters known as the Daughters of Our Lady of the Sacred Heart in Angola, Burkina Faso, Kiribati, Papua New Guinea, Philippines, South Africa and South Sudan.

The main thrust of the work of the Fund continues to be in education, health care, and social and community development. From time to time we are asked to respond to other needs but these are temporary and directed to providing only urgent, short-term aid. Our support for education, health care and development are normally on a continuing, long-term basis.

Since the establishment of the Fund it has been our consistent objective to encourage and promote self-help programs which aim to improve people's general standard of living and help establish for the local people a life-style more worthy of their human dignity. We continue to espouse the following goals:

- provision of a basic standard of living
- care of children and the elderly
- empowerment of women and other vulnerable groups
- elimination of hunger through sustainable agricultural development
- encouragement of individual and communal self-help projects

In this way we aim to create a greater solidarity with and empowerment of the local people by the sharing of our resources for their betterment and ultimate self-sufficiency.



Making use of water point near Mapuordit South Sudan



## Executive Officer's Report

Welcome to everyone, and especially out new Provincial team headed by Sr Tess Ward.

2016 has been an exciting year where we have introduced several new systems into Overseas Aid, this has included:

- **EMAIL CORRESPONDENCE:** We are now collecting email addresses and using those addresses for communication with donors as much as possible to keep postage costs down. This includes emailing our "Keeping in Touch" bi-annual newsletter.
- **ONLINE DONATIONS:** The facility to make online donations has now been added to the OLSH Australia website. This has been necessary to compete with other charities that make donating as easy as a few clicks on the computer keys. Whilst small at present we will work on increasing awareness of this facility with our donors over the coming year.
- **DONOR SURVEY:** We conducted a survey in late 2016 among our donors and the response showed overwhelmingly that the bulk of the donors that replied are aged in their 70s and 80s and are retired. Most have a link to the Sisters either through school, family or friends. This information has led to encouragement in the donors' letters of thanks to consider the Overseas Aid Fund in their will. We have had some significant bequests in the last couple of year and it makes a real difference to what can be achieved.

The table below shows the total amount of overseas aid funding from 1992 till the end of 2016. It is interesting to see the changes in the areas supported during the years. The yearly totals have been gradually increasing on average and we are almost up to \$10 million in total funding over the last 24 years. One million of that has come from one donor!!

Finally, this will be my last Annual Report as I am about to retire. I wish the members of the OLSH Overseas Aid Committee all the best and I am sure you will continue to support the new Executive Officer. I would like to thank Michael O'Dea for his commitment to Overseas Aid since its inception. I believe that it was his idea to start it back in 1992. I would also like to thank the other members of the financial committee— Josephine Heesh for her legal advice, and Sr Philippa for her insights into life in the Mission areas, particularly South Sudan as well as Fiji and the Philippines where she visited during the year.

With every good wish,

OVERSEAS AID GRANTS										
YEAR	ANGOLA	BURK. FASO	FIJI	KIRIBATI	PHILIPPINES	PNG	SOUTH AFRICA	SOUTH SUDAN	EAST TIMOR	TOTAL
1992				\$21,650.00	\$4,040.00		\$6,348.00			\$32,038.00
1993				\$32,699.00	\$32,820.00	\$467.00	\$33,544.00			\$99,530.00
1994				\$35,593.00	\$50,957.00	\$3,034.00	\$18,499.00			\$108,083.00
1995				\$20,300.00	\$39,554.00	\$11,877.00	\$20,444.00	\$20,407.00		\$112,582.00
1996				\$25,555.00	\$32,975.00	\$8,120.00	\$18,162.00	\$25,515.00		\$110,327.00
1997				\$21,370.00	\$78,975.00	\$7,230.00	\$18,005.00	\$57,290.00		\$182,870.00
1998				\$38,118.00	\$51,404.00	\$18,550.00	\$23,377.00	\$221,079.00	\$65,000.00	\$417,528.00
1999				\$41,132.00	\$111,483.00	\$4,115.00	\$26,815.00	\$32,915.00	\$48,672.00	\$265,132.00
2000				\$34,120.00	\$88,262.00	\$6,300.00	\$39,285.00	\$62,889.00	\$35,023.00	\$265,879.00
2001				\$13,220.00	\$68,099.00	\$10,000.00	\$8,310.00	\$199,533.00	\$10,109.00	\$309,271.00
2002				\$5,106.00	\$72,151.00	\$7,420.00	\$56,281.00	\$97,939.00	\$18,200.00	\$257,097.00
2003				\$15,692.00	\$34,000.00	\$6,268.00	\$71,723.00	\$96,715.00	\$21,256.00	\$245,654.00
2004				\$2,692.00	\$52,940.00	\$11,500.00	\$114,795.00	\$136,105.00	\$38,005.00	\$356,037.00
2005				\$8,772.00	\$43,058.00	\$8,800.00	\$217,357.00	\$143,222.00	\$32,697.00	\$453,906.00
2006				\$11,845.00	\$66,314.00		\$182,010.00	\$117,084.00	\$58,322.00	\$435,575.00
2007				\$100,538.00	\$7,695.00		\$148,799.00	\$170,926.00	\$41,459.00	\$469,417.00
2008				\$39,063.00	\$31,343.00		\$176,363.00	\$235,317.00	\$25,612.00	\$507,698.00
2009				\$42,037.00	\$19,793.00	\$700.00	\$156,250.00	\$191,873.00		\$410,653.00
2010				\$59,200.00	\$27,060.00	\$6,800.00	\$159,172.00	\$198,748.00		\$450,980.00
2011	\$13,918.00	\$1,750.00		\$70,200.00	\$44,943.00	\$22,010.00	\$220,858.00	\$300,029.00		\$673,708.00
2012		\$24,642.00	\$8,000.00	\$38,000.00	\$67,278.00	\$36,875.00	\$198,694.00	\$296,099.00		\$669,588.00
2013	\$1,970.00	\$9,970.00	\$32,970.00	\$41,970.00	\$56,172.00	\$48,940.00	\$178,712.00	\$258,033.00		\$616,797.00
2014			\$25,000.00	\$25,154.00	\$74,015.00	\$48,500.00	\$140,178.00	\$225,905.00		\$538,752.00
2015		\$5,000.00	\$89,566.00	\$28,000.00	\$78,115.00	\$30,000.00	\$275,000.00	\$319,558.00		\$825,239.00
2016			\$57,054.00	\$79,000.00	\$41,375.00		\$254,000.00	\$305,050.00		\$736,479.00
	\$15,888.00	\$41,362.00	\$212,590.00	\$851,026.00	\$1,274,821.00	\$297,506.00	\$2,762,981.00	\$3,712,231.00	\$394,355.00	\$9,550,820.00

## COUNTRY BY COUNTRY PROJECT SUMMARIES

- **Fiji**
- **Kiribati**
- **Philippines**
- **South Africa**
- **South Sudan**



**Students at Bakhita Village in Dwars River South Africa**



## Fiji

- Computers for Rabi High School—AUD20 000
- Tabwewa Boat Project— AUD12 000
- Water Tanks—AUD13 054
- Equipment for Coconut Oil Production—AUD12 000

Applicant: Sr Teitirua Tangata fdnsc

**Total Funded in 2016: AUD 57 054**



Locals accessing fresh water from the new Water Tanks

## Kiribati

### **Education**

- Upgrade of St Joseph's College—AUD4 000

### **Health and Community Care**

- OLSH Crisis Centre—AUD5 000

### **Empowerment of Women Project**

- This ongoing project aims to empower women in Kiribati to deal with climate change affecting traditional occupations by educating them in other skills such as child care, aged care, nursing. These qualifications will allow them to pursue careers in larger countries such as New Zealand or Australia if they become climate refugees in the future-AUD40 000

### **Cyclone Disaster Relief**

- Support for people and infrastructure affected by cyclones. AUD30 000

Applicant: Sr Beneteta loane fdnsc

**Total Funded in 2016: AUD79 000**

## Philippines

### Education

- Tutorial and Nutrition Program in Matantubig—AUD10 000
- Tutorial and Nutrition Program in Surigao—AUD6 875
- Skills Training—AUD9 375

### Health

- Marigondon Clinic—AUD 13 000

### Community

- Women's Community Centre, Cebu —AUD4 000

Applicants: Srs Marivic Geraldino, Betty Baroro, Sally Amodia, Lena Empleo, Connie Santillan

**Total Funded in 2016: AUD 41 375**



Srs Sally Amodia and Leda Empleo conducting a tutorial with students in Surigao



## South Africa

### Ametur Project– Sr Christine Martin

In 2016 there continued to be a focus on three major areas:

- Education - Provision of uniforms, and support for excursions, transport and stationery for orphaned students.
- Skills Centre:
  - ◊ Those who are orphaned, unemployed or single parents can develop skills in various ways to set up home businesses and sell at the markets.
  - ◊ Transport for each trainee to come to the Skills Centre.
- Community
  - ◊ Those who are not able to take advantage of tertiary training or specific skills development contribute to their community by performing tasks such as clearing land, constructing and maintaining fencing and growing vegetables. In return they are given food parcels, clothing and home maintenance.
  - ◊ Security Fencing
  - ◊ Replacement of OVC (Orphaned and Vulnerable Children) house.

**Total: AUD 90 000**

### Holy Family Care Centre—Sr Sally Duigan

- Kitchen, Store, Cold room, Classroom furniture upgrades
- Vehicle to take children to appointments and for outreach programs
- Welding Equipment and skills training.

**Total: AUD 59 000**

### Bakhita Village—Sr Helen Armstrong

- Capacity-building for carers and domestic workers
- Maintenance of Plant and Equipment, as well as living quarters
- Educational support—uniforms, fees, excursions.

**Total: AUD 55 000**

### OLSH Clinic at Nzhelele—Sr Lee Davison

- The Sacred Heart Clinic in Nzhelele provides regular treatment for more than 70 patients, as well as supporting daily patients and children at the drop-in centre.

**Total: AUD 35 000**

### Kurisanani—Sr Helen Armstrong

- Administration Costs

**Total: AUD15 000**

**Total Funded in 2016: AUD 254 000**



Rebuilding Dolly's Home as part of the Ametur Project.  
This photo shows the old home and new brick home replacing it

## South Sudan

### Education—Sr Rita Grunke, Sr Wendy Violet

- School resources such as textbooks, furniture, computer programs, teacher education, new storage facilities
- Satellite School Construction
- Drama Workshops

**AUD 115 700**

### Health—Sr Rita Grunke, Pauline Carr

- Professional Training of Staff—Academic and Living Allowances for students of the Certified Nursing Course offered at Rumbek Nurse Training School. Salary payments for trained staff who have returned to the hospital but whose salary is still not yet being paid by the State Government Health Ministry of South Sudan due to their austerity budget.
- Emergency HIV/Aids Care

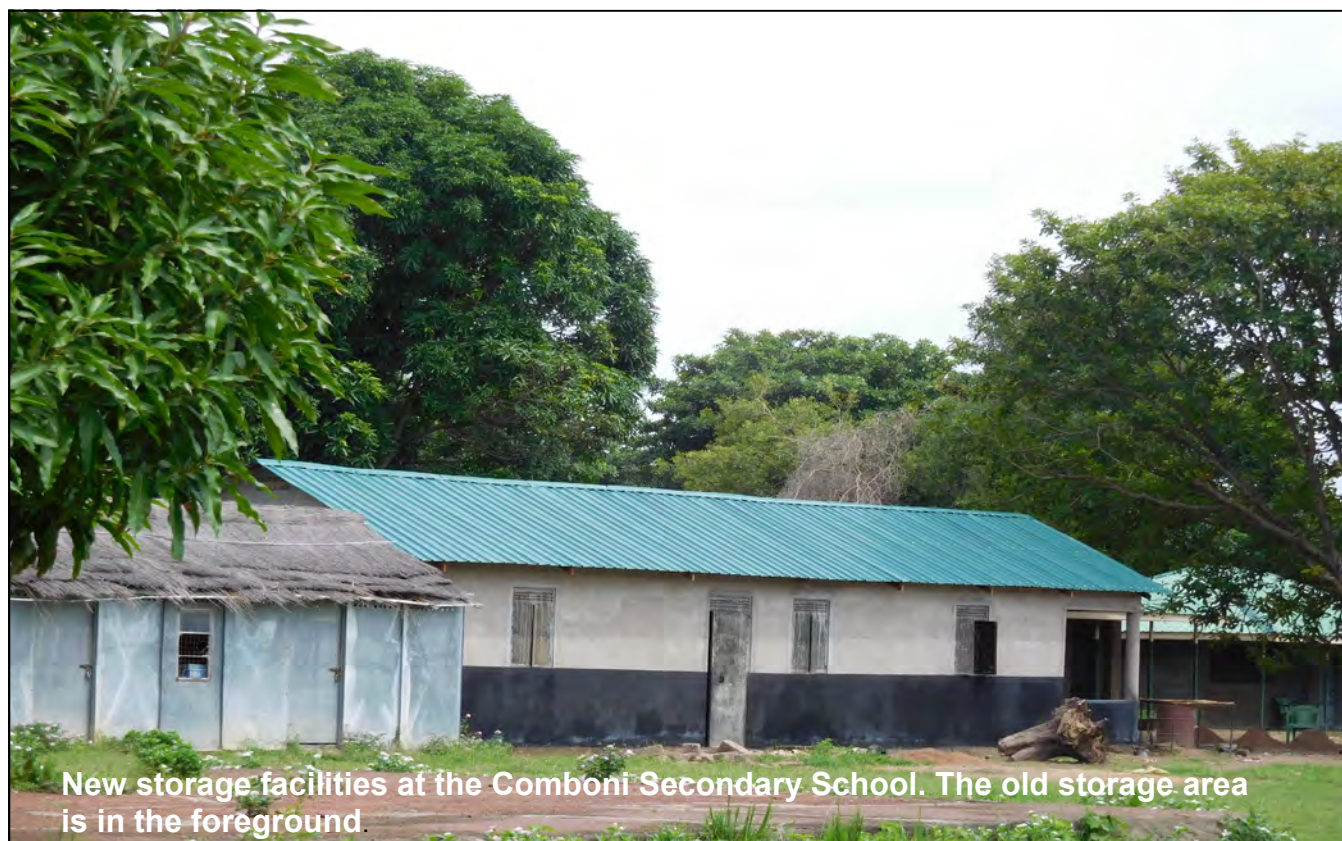
**AUD 47 000**

### Community— Sr Wendy Violet, Sr Philo Ani'isa, Sr Rita Grunke

- Women's Development— Upkeep of the two gardens at Mapuordit, installation of irrigation systems, fencing
- Disaster Relief— Basic needs for internally displaced people
- Food for Work Program—basic housing with fencing for disabled people and lepers
- Volunteers' Compound —Repairs to ensure safe, secure accommodation as well as provision of basic necessities for the expat staff.
- Skills Training: Training and employment of various local men and women.
- Agricultural Development and Upkeep of Mapuordit Gardens
- Water Points
- Vehicle Maintenance
- Solar-Powered Refrigerator
- Administrative Costs—postage, printing, stationery, computers

**AUD 143 050**

**Total Amount Funded in 2016: AUD 305 050**





# EVALUATION AND MONITORING OF PROJECTS

## SUMMARY:

At the end of each project, OLSH Overseas Aid, requires the project manager to provide a comprehensive report on the project and its outcomes. This includes a section which evaluates the project against its objectives and progress on challenges within the project.

OLSH Overseas Aid have a standard Evaluation and Feedback form which is inclusive of the following Five Questions:

1. What were some of the challenges faced and overcome within the project?
2. Were there any project outcomes not achieved? Why not?
3. How has this project helped the people you are working with?
4. How sustainable is this project? Will the impact of this work cease when OLSH leave?
5. Do you have any other comment?

At each committee meeting throughout the year, the Committee reviews the Project Acquittal forms, monitoring the outcomes and share any significant finding across the missions as and when appropriate.

## EXAMPLE EVALUATION AND MONITORING FEEDBACK RESPONSE :

### KURISANANI PROJECT

**Description of Project :** Continued support of HIV/AIDS outreach within the Diocese of Tzaneen (one of the most rural and poorest areas in South Africa) .

**Project Outcome :** Financial support from OLSH Overseas Aid has enabled Kurisanani to:

- Retain the services of the director who oversees all the OVC projects within the Diocese (including site visits).
- Continue to provide quality training sessions for the carers enabling them to be more effective in their work with the orphans and vulnerable children in each of the 14 projects. During this funding period we have run two intensive training sessions on monitoring and evaluation.
- Employ a regular part time cleaner.
- Secure the building and do regular maintenance.

### Evaluation and Monitoring :

What were some of the challenges faced and overcome?

- Some of our more experienced carers retired from our projects so it was necessary to train and monitor the new ones. This process has taken much time and effort.
- The loss of a major funder for one of our bigger parish projects meant that we had to secure funds from elsewhere so that the work in this particular area could continue.
- In one parish project a young boy died because he refused medication while another child was removed from her home to Holy Family Care Centre on account of the parent not obtaining and giving the child her medication.

Were there any project outcomes that were not achieved? Why not?

N/A

How has this project helped the people you are working with?

- Our efforts to improve the standard of service provided by the carers has a flow on effect on the children in the project.
- In turn the support that the carers are able to give to the guardians also improves the quality of care that children receive in their home environment.
- The regular visits to the home by our carers more often than not gives the children a deeper sense of their own worth and raises their self esteem. Trust and friendship grow.

How sustainable is this project? Will the impact of this work cease when you leave?

- Kurisanani will remain sustainable for as long as there is funding and skilled people available to maintain this work. If we leave there will definitely be an impact but there is no talk of withdrawing from this project in the immediate future. However we have a very experienced and competent office administrator who would be able to fill the role of Director if needs be.

Any other comments?

- Without the generosity and support of all who are involved in whatever capacity with Australian Overseas Aid we would be diminished in our capacity to continue this much needed ministry.
- We are sincerely grateful for all the support you give us.

## ACKNOWLEDGEMENTS

Due to our donors' generous contributions during 2016, the OLSH Overseas Aid Fund continues to support the OLSH Sisters in the missions to make positive changes to the lives of poor and disadvantaged children, women and their communities.

### Major Benefactors

During 2016 the major benefactors included:

- 10 individuals donating \$5000 or more: \$173 500
- 9 charities: \$7 828
- 30 parishes or religious groups: \$24 082
- 4 foundations: \$175 000
- 7 businesses: \$24 150
- 9 schools (see details below) : \$23 332
- 52 monthly or quarterly pledge donors who donated \$52 040

### Fundraising Activities

The following special events raised money for our projects:

- Requests:
  - ◊ Estate of Ola Marie Dempsey—\$188 509
  - ◊ Estate of Mary Mel Fouhy—\$10 386
  - ◊ Estate of Eileen Fitzpatrick—\$10 000
- Gift Cards: \$5 200
- Talk to Groups—\$125

### Schools—Amounts sent in 2016

Name of School	Amount Donated
Our Lady of the Sacred Heart College, Kensington, NSW - to Kiribati	\$9015
Our Lady of the Sacred Heart College, Bentleigh, Vic - to the Philippines	\$7136
Iona Primary School Mosman Park WA - To Tzaneen, South Africa	\$2700
Our Lady of the Sacred Heart Primary, Elmore, SA - to South Sudan	\$1741
Our Lady of the Sacred Heart College, Darra QLD	\$1485
Our Lady of the Annunciation Primary, Maroubra, NSW—to Kiribati	\$1200
St Bernard's Primary School, Botany, NSW - to Bakhita Village	\$412
Daramalan College, Dickson, ACT	\$30
St Dominic's Primary School, North Adelaide, SA	\$25
<b>Total</b>	<b>\$23 332</b>

### Volunteers

Grateful thanks are due to the many volunteers who work in our Missions. Their help is greatly appreciated by the Sisters and by the people in the countries in which they work.

### Periodic and Workplace Salary Deduction Donors

Thanks to all those individuals who make regular periodic donations, and the various workplaces whose staff organize periodic payments.



## REGISTER OF MEMBERS

### DAUGHTERS OF OUR LADY OF THE SACRED HEART OVERSEAS AID INCORPORATED

**As at 31 December 2016**

BARRY	Joyce	21 St Helena Parade, Eastlakes 2018
BESWICK	Judy	4 <sup>th</sup> Floor 131 Clarence Street, Sydney 2000
BOWEN	Anne	3 Gardyne Street, Bronte 2024
BOWEN	Claire	24 Mooramie Avenue Kensington 2033
BRERETON	The Hon Laurie	GPO Box 4939, Sydney 2001
DAVIS	Barbara	65/108 Elizabeth Bay Rd, Elizabeth Bay 2011
DONOHUE	Kathleen	602/170 Ocean Street, Edgecliff 2027
DORAN	Anne	19 Holmes Street, Kingsford 2032
GALLAHER	Gloria	104 Victoria St, Potts Point 2011
GRUSOVIN	Deirdre	15 Virginia St Kensington 2033
HEESH	Josephine	111 Elizabeth St Sydney
HINTON	Maree	19 Violet St, Miranda NSW 2228
KAVANAGH	The Hon Justice Tricia	GPO Box 4939, Sydney 2001
KIRBY	Sr Jennifer	PO Box 116 Bowral 2576
LITTLE	Sr Elizabeth	9 Kimberley Grove Rosebery 2018
LLOYD	Mary	2 Daunt Avenue, Matraville 2036
MALOUF	Robert	3 Winburn Avenue, Kingsford 2032
McCLEARY	Sr Lorraine	2 Kensington Rd Kensington 2033
McKINNON	Valerie	11B/179 Reservoir Road, Blacktown 2148
MEANEY	Fr Adrian	2 Roma Ave Kensington 2033
MURPHY	Sr Philippa	9 Kimberley Grove Rosebery 2018
O'DEA, AM	Michael	21 Waverton Avenue, Waverton 2060
PHILLIPS	Eileen	20 Oxley Street, Matraville 2036
RICHARDS	Sr Pauline	2 Kensington Rd Kensington 2033
STANFORTH	Lilyan	3 Mirra Place, Cromer 2099

## **FINANCIAL REPORT 2016**

### **DAUGHTERS OF OUR LADY OF THE SACRED HEART OVERSEAS AID INCORPORATED**

**ABN : 94 872 293 729**

### **SUMMARY OF ANNUAL REPORT**

The Daughters of Our Lady of the Sacred Heart Overseas Aid Fund remains in good financial health. We recorded just over \$0.8 M in donations and due to our low administration costs the majority of this \$0.79 M was dispersed to our missions . Moving forward, the focus of the organization will continue to be finding ways to increase our revenue through donations, such that we can continue to support our missions around the world.



# **DAUGHTERS OF OUR LADY OF THE SACRED HEART OVERSEAS AID INCORPORATED**

## **FINANCIAL REPORT 31 DECEMBER 2016**

Statement by Committee of Management

Statement of Profit and Loss and Other Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Notes to the Financial Statements

Independent Audit Report

**COMMITTEE OF DAUGHTERS OF OUR LADY OF THE SACRED HEART  
OVERSEAS AID INCORPORATED**

**STATEMENT BY COMMITTEE OF MANAGEMENT**

The Committee of Management for Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated ("DOLSHI") declares that DOLSHI is not a reporting entity. The Committee declares that this special purpose financial report should be read in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Committee declares that:

1. The financial statements and notes present fairly the Members' financial position as at 31 December 2016 and their performance for the year ended on that date is in accordance with the accounting policies described in Note 1 to the financial statements;
2. In the Committee's opinion, there are reasonable grounds to believe that DOLSHI will be able to pay their debts as and when they fall due.

This declaration is made in accordance with a resolution of the Committee of Management.

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Chairman – Mr. Michael O'Dea

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Director – Sr Philippa Murphy fdnsc



## Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated

### STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2016

	Notes	2016 \$	2015 \$
<b>REVENUE</b>			
Donations & Gifts			
- Monetary		635,750	532,009
- Non-monetary			
Bequests & Legacies		198,895	189,281
Grants			
-Department of Foreign Affairs & Trade			
-Other Australian			
- Other Overseas			
Investment Income - Interest Received		194	529
Other Income			
Revenue for International political or religious adherence promotion programs			
<b>TOTAL REVENUE</b>		<b>834,839</b>	<b>721,819</b>
<b>EXPENDITURE</b>			
<b>International Aid and Development Programs Expenditure</b>			
International Programs			
- Funds to International Programs		736,380	845,239
- Program support costs			
Community Education			
Fundraising Costs			
- Public		3,898	6,844
- Government, multilateral and private			
Accountability and Administration	7	23,377	19,654
Non-Monetary Expenditure			
<b>Total International Aid and Development Programs Expenditure</b>		<b>763,655</b>	<b>871,737</b>
International Political or Religious Adherence Programs Expenditure			
Domestic Programs Expenditure			
Other Comprehensive Income			
<b>TOTAL EXPENDITURE</b>		<b>763,655</b>	<b>871,737</b>
<b>TOTAL COMPREHENSIVE INCOME Surplus/(Deficit)</b>		<b>71,184</b>	<b>(149,918)</b>

*The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes*

## Daughters of Our Lady of the Scared Heart Overseas Aid Incorporated

### STATEMENT OF FINANCIAL POSITION

As at 31 December 2016

	Notes	2016 \$	2015 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2	229,000	158,680
Trade and other receivables	3	<u>659</u>	<u>562</u>
<b>Total Current Assets</b>		<b>229,659</b>	<b>159,242</b>
<b>TOTAL ASSETS</b>		<b><u>229,659</u></b>	<b><u>159,242</u></b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	4	- 665	<u>102</u>
<b>Total Current Liabilities</b>		<b>- 665</b>	<b>102</b>
<b>TOTAL LIABILITIES</b>		<b><u>- 665</u></b>	<b><u>102</u></b>
<b>NET ASSETS</b>		<b><u>230,324</u></b>	<b><u>159,140</u></b>
<b>EQUITY</b>			
Reserves			
Retained earnings	5	159,140	309,058
Current earnings		<u>71,184</u>	<u>- 149,918</u>
<b>TOTAL EQUITY</b>		<b><u>230,324</u></b>	<b><u>159,140</u></b>

*The above Statement of Financial Position should be read in conjunction with the accompanying notes*

In accordance with ACFID guidance C.22, we note the following accounts have nil balances as at 31 December 2015 and 31 December 2016:

- Current Assets: Inventories, Assets for Sale
- Non-Current Assets: Trade and Other Receivable, Other Financial Assets, Property, Plant and Equipment
- Non-Current Assets: Investment Property, Intangibles, Other Non-Current Assets
- Current Liabilities: Current Tax Liabilities, Other Financial Liabilities, Provisions, Other
- Non-Current Liabilities: Borrowings, Other Financial Liabilities, Provisions, Other



## Daughters of Our Lady of the Scared Heart Overseas Aid Incorporated

### STATEMENT OF CHANGES IN EQUITY

As at 31 December 2016

	Retained earnings	Reserves	Other	Total
<b>REVENUE</b>				
Balance at 31 December 2014	159,140			159,140
Adjustments of changes in equity	-			-
Changes in equity	-			-
Excess of revenue over expenses	(149,918)			(149,918)
Other amounts transferred (to) or from reserves				
Balance at 31 December 2015	159,140			159,140
Adjustments of changes in equity				-
Changes in equity				-
Excess of revenue over expenses	71,184			71,184
Other amounts transferred (to) or from reserves				-
<b>Balance at 31 December 2016</b>	<b>230,324</b>	-	-	<b>230,324</b>

*The above Statement of Changes in Equity should be read in conjunction with the accompanying notes*

### CASH FLOW STATEMENT

For the year ended 31 December 2016

	Notes	2016 \$	2015 \$
<b>Cash Flow from Operating Activities</b>			
Grants and other receipts	8	635,750	532,009
Payments to overseas projects		- 736,380	- 845,239
Payments to suppliers and employees		- 27,275	- 26,498
Interest received		194	529
<b>Net (Outflow) / Inflow from Operating Activities</b>		<b>(127,711)</b>	<b>(339,199)</b>
<b>Cash flow from Investing Activities</b>			
Payments for plant and equipment			
Increase in financial asset			
<b>Net (Outflow) / Inflow from Investing Activities</b>		<b>-</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents		- 127,711	145,103
Cash and cash equivalents at the beginning of the financial year		158,680	163,459
<b>Cash and cash equivalents at the End of Financial Year</b>		<b>30,969</b>	<b>308,562</b>

*The above Cash Flow Statement should be read in conjunction with the accompanying notes*

# NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2016

## Note 1. Summary of Significant Accounting Policies

The Management Committee have prepared the financial statements of DOLSHI on the basis that the entity is a non-reporting entity because there are no user dependent upon general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of the Association. The Daughters of Our Lady of the Sacred Heart Overseas Aid is a not-for-profit entity for the purpose of preparing the financial statements.

This special purpose financial report has been prepared to meet the reporting requirements of the Australian Charities and Not-For-Profits Commission Act 2012

The Financial Report has been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Account Interpretations, and the disclosure requirements of AASB 101 *Accounting Policies, Changes in Accounting Estimates and Errors*, AASB 1031 *Materiality*, AASB 1048 *Interpretation of Standards*, AASB 1054 *Australian Additional Disclosures* and other significant accounting policies described below.

The financial Report have been prepared on an accruals basis and is based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been also prepared with consideration of the disclosure requirements in accordance to the ACFID code of conduct.

### i) Impairment of Assets

At each reporting date, the entity reviews the carrying values of its assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

### ii) Trade and Other Payables

These amounts represent liabilities for goods and services provided to the association prior to the end of the financial period and which are unpaid. The amounts are unsecured and usually paid within 30 days.

### iii) Trade Receivables

All trade receivables are recognised at the amounts invoiced. Recoverability of trade receivables is reviewed on an ongoing basis. The amount of any provision is recognised in the income statement in other expenses.

### iv) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

### v) Goods and Services Tax

Revenues, expenses and assets are recognised net of goods and services tax, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition

of the asset or as part of an item of the expense.

Receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the balance sheet.

Cash flows are included in the cash flow statement on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

### vi) Revenue Recognition

Grant revenue is recognised in the income statement when it is controlled. When there are conditions attached to grant revenue relating to the use of these grants for specific purposes it is recognised in the balance sheet as a liability until such conditions are met or services provided.

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income on the balance sheet.

Interest revenue and distribution income from investments is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

All revenue is stated net of the amount of goods and services tax (GST).

### vii) Income Tax

The entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997

### viii) Rounding

All amounts in the Financial Statements have been rounded to the nearest ten dollars, unless otherwise stated. Where the result of expressing amounts to the nearest ten dollars would result in an amount of zero, the financial statement will contain a note expressing the amount to the nearest whole dollar.



## Daughters of Our Lady of the Scared Heart Overseas Aid Incorporated

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2016

	2016 \$	2015 \$
<b>Note 2. Current Assets - Cash and Cash Equivalents</b>		
Cash		
Fund Bank Account	229,000	158,113
Incorporated Account	<u>659</u>	<u>568</u>
Cash and Cash Equivalents	<u>229,659</u>	<u>158,681</u>
 <b>Note 3. Current Assets - Trade and Other Receivables</b>		
GST Receivable	606	562
Prepayments and other debtors		
Trade and Other Receivables	<u>606</u>	<u>562</u>
 <b>Note 4. Current Liabilities - Trade and Other Payables</b>		
Trade and other payables		
GST Payable	<u>-59</u>	<u>102</u>
Trade and other payables	<u>- 59</u>	<u>102</u>
 <b>Note 5 Retained Earnings</b>		
Retained Earnings at the beginning of the year	159,140	309,058
Net Surplus/(Deficiency)	<u>71,184</u>	<u>(149,918)</u>
Retained Earnings at the end of the year	<u>230,324</u>	<u>159,140</u>
 <b>Note 6. Remuneration of Auditors</b>		
Remuneration for the audit	3,060	3,060
Remuneration for other services	<u>-</u>	<u>-</u>
	<u>3,060</u>	<u>3,060</u>
 <b>Note 7. Accountancy and Administration Cost</b>		
Accountancy and administration costs represent 2.8% of the organisation's total revenue	23,377	19,654

### **Note 8. Grants and Other Receipts**

No single appeal grant or any other form of fundraising for designated purpose generated more than 10% or more of OLSH Overseas Aid and development revenue for the year.



Watson Erskine Pty Ltd  
Chartered Accountants

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## **Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated**

ABN: 94 872 293 729

### **Auditor's Independence Declaration to the Committee members of Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated**

In accordance with Section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, I declare that, to the best of my knowledge and belief, during the year ended 31 December 2016, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct in relation to the audit.

**Watson Erskine Pty Ltd**  
Authorised Audit Company

IAN YUM  
Director

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2017

Sydney, NSW



## Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated

ABN: 94 872 293 729

# Independent Audit Report to the Committee members of Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated

## Report on the Audit of the Financial Report

### Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of Daughters of Our Lady of the Sacred Heart Overseas Aid Incorporated (DOLSH-OAI), which comprises the statement of financial position as at 31 December 2016, the statement of profit and loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis of Qualified Opinion* section of our report, the accompanying financial report presents fairly, in all material respects, including:

- (i) giving a true and fair view of the DOLSH-OAI's financial position as at 31 December 2016 and of its financial performance for the year ended; and
- (ii) complying with Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

### Basis for Qualified Opinion

Cash donations are a source of fundraising revenue for DOLSH-OAI. The Committee has determined that it is impracticable to establish control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the recorded cash donations of DOLSH-OAI are complete.

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 our report. We are independent of the DOLSH-OAI in accordance with the auditor independence requirements of Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's 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 report, which describes the basis of accounting. The financial report has been prepared to assist the Committee to meet the requirements of Australian Council For International Development and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of Management and Those Charged with Governance**

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Committee determines 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 Committee is responsible for assessing the DOLSH-OAI's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intends to liquidate the DOLSH-OAI or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the DOLSH-OAI's financial reporting process.

### **Auditor's Responsibilities 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the 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 control.
- Obtain an understanding of internal control 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 DOLSH-OAI's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's 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 DOLSH-OAI'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 DOLSH-OAI to cease to continue as a going concern.
- 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 Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Watson Erskine Pty Ltd**  
Authorised Audit Company

IAN YUM  
Director

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2017

Sydney, NSW