

**QUAKER SERVICE AUSTRALIA**  
**ANNUAL REPORT**

**OCTOBER 2018 – SEPTEMBER 2019**



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3,516 farmers and rural community members (41 differently-abled), trained in **climate-smart, sustainable agriculture and livelihoods** initiatives. Adoption rates are immensely high – some projects achieved over 85%!

163 women's groups or organisations supported, and awareness-raising on **gender equality** reached over 3,000 community members in 3 countries

486 families and children from 6 schools have **increased access to safe water** through more than 379 new or upgraded water points. 27 of these rural households (21 with a member with disability) also had concrete **pit latrines** installed

507 families reported **improved health** outcomes through increased knowledge and access to nutritious home-grown food

Increased access to **financial services** for 616 people (88% women)

1,111 people (90% women and 5% PWD) achieved **increased regular incomes** through surplus crop sales, value-addition, handicrafts and traditional herbs and medicines

1,931 people experiencing protracted refugee situations were supported with livelihood skills or **basic service provision**

More than 410 farmers adapted their agricultural practices for **climate resilience**, while a further 6,743 increased their **environmental awareness**, supporting communities' capability to sustainably manage their natural resources



# Our reach

## in 2018–2019

Cover: Working with rural farmers, teachers and youth in Uganda in a way that extends benefits to their families and broader community. Credit: QSA



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**This 2018-19 QSA Annual Report was presented during the QSA Annual General Meeting held at the Devonshire Street Quaker Meeting House on Sunday 16<sup>th</sup> February, 2020.**



**QSA acknowledges that its work and meetings take place on land of the Gadigal and Wangal of the Eora Nation, who are the traditional custodians of the place now referred to as Sydney.**

## Report from the Convenor



Quaker Service Australia (QSA) continues to receive good support from our donors around Australia including the Quaker Shop in Adelaide and the students at the Friends' School in Hobart.

Again this year there was a small increase in the level of funding we received from the Australian Government's Department of Foreign Affairs and Trade (DFAT) to support most of our overseas development projects. These DFAT funded projects are also partially supported from QSA funds, as per contractual requirements.

We have continued to support the Rohingya refugees from Myanmar who have been displaced into Bangladesh. Our project is helping them to become self-sufficient in growing food within the refugee camps.

During the year we received a very welcome bequest which will allow us to recruit another part time staff member to help with succession planning of the Executive Administrator's role and to allow us to attend to the significant workload associated with the five year Accreditation Review conducted by DFAT staff and experienced external independent contractors. These participants will ensure that the review of our work, its quality and processes, is comprehensive and independent.

We have also responded to the invitation from the Australian Council for International Development (ACFID) to participate in the Member input into ACFID's Strategic Plan for the years 2020 to 2025. So far this has involved face to face meetings with ACFID and other ACFID members in assessing the draft documents.

Sadly, our Friend David Carline died during the year. He was very involved in our Aboriginal projects based in Cunnamulla, Queensland. We will endeavour to continue to support some of the projects that David helped to set up.

On behalf of our project partners, we thank you for your continued support of and interest in the work of QSA.

John Dundas

## **Report from Executive Administrator**

2018-2019 has been a busy and productive year for QSA. Our projects funded in partnership with the Australian Government via the Australian NGOs Cooperation Program are located in Cambodia, Tamil Nadu (India) and Uganda, and focus on food and water security, poverty alleviation, child protection and environmental sustainability.



As a result of training courses and equipment provided, families now have home food gardens and schools have an agriculture program which augments the school midday meals, leading to better overall health and less sickness. For successful communities, it is particularly essential to include the more isolated or marginalised members such as those who have a disability, or are of a different clan or religion, who may be more exposed to the incidence of poverty. In this way, QSA's projects do not discriminate: all of the community is welcome and encouraged to participate if possible.

Our projects have assisted with the provision of wells, water storage devices and building of small-scale channels to make good use of rainfall as a clean water supply when it comes, and to store what they need for the dry season.

During the year, QSA has completed evaluations of some of our longer-term projects in Tamil Nadu (India). The majority of our projects are subject to an annual external and independent audit, some on a six-monthly basis, and two projects in Uganda have been audited to a greater extent by an international auditing firm engaged to also assess processes used in managing financial transactions as well as the records themselves.

The process to amalgamate our policies into five larger and more encompassing ones has concluded, with their implementation now being a much clearer process. As part of that implementation process, QSA has expanded discussions with project partner staff on the serious matters of child protection and safeguarding, and supporting their ability to share this knowledge with community groups. In some instances, resources are developed further to teach children about their rights and responsibilities.

Although only a small development agency, QSA does its best to support fellow agencies within the sector to develop quality systems and processes. This involves the sharing of ideas and resources via topic-specific Communities of Practice with other Australian Council for International Development member agencies, links with Church Agencies Network, and mentoring support of recently established agencies. During the year, QSA has also been involved in discussions on potential collaborations with American Friends' Service Committee's Southeast Asia office based in Cambodia, and with Aotearoa New Zealand's Quaker Peace and Service.

Jackie Perkins

## Company Members as of February 2020

Name	Location	Position	Experience/Qualifications
Karen Dedenczuk	TAS	Member	Experience in early childhood education and in particular with children with learning difficulties, working with Enterprise Learning for long-term unemployed youth, and as TAFE lecturer in education and communications. Has also worked as a journalist for state newspapers and currently has an interest in video poetry and documentaries.
Rhoda Dorrell	QLD	Member	Long standing supporter of QSA and its work. Has been active in supporting refugees to settle in her area, teaching primary aged children about Aboriginal heritage and supporting local Indigenous communities in a number of ways.
John Dundas*	NSW	Convenor	Retired bank officer and senior computer systems project manager. QSA office finance volunteer since 1999.
Henry Esbenshade	WA	Member	Henry has expertise in dry-land agroforestry. He has maintained his commitment to overseas development assistance since serving as a US Peace Corps Volunteer in Sierra Leone.
Richard Gibbons*	NSW	Member	Extensive administrative and human resource management experience.
Miriam Goodwin*	NSW	Treasurer	More than 35 years' experience as a company director and holding governance-related roles in high profile Australian companies and a large government agency. Has advised CEOs and company secretaries in a number of not-for-profit entities and has specialised in strategy, stakeholder engagement, public relations and communications for over 25 years.
Anne Herbert	VIC	Member	An adult educator who has worked in a range of roles in Australia, Asia and Europe, and is actively involved with Quaker work in Europe and Australia.
Jo Jordan	SA & NT	Member	Jo brings extensive experience of worshipping with and serving her local and regional meetings. As manager of the Quaker Shop in Adelaide, she offers commitment to continuing to support QSA and its projects.
Rae Litting	NSW	Member	Understanding of cross cultural issues from professional and lived experience. Has published QSA material in the Australian Friend and served on numerous Quaker Committees, including QSA Management Committee from 1999 – 2002.
Mary J Merindol*	NSW	Member	Has worked as an activist, political reformer and social justice advocate, with a particular concern for refugees and asylum seekers.
Michael Morrissey	NSW	Public Officer, non-member	Experience in workplace, health and safety (WH&S) management across various workplaces including manufacturing, transport and government. Member of the Safety Institute of Australia and has tertiary qualifications in business, human resources, WH&S, training and assessment.

(continued overleaf)

Alex Nicolson	ACT	Member	Retired public servant who worked for 15 years with Aboriginal and Torres Strait communities throughout Eastern and South Australia. Has also worked extensively in the Pacific including 6 years in Fiji with the Pacific Islands Forum and 2 years each with the Solomon Islands and Papua New Guinea Treasuries. He was Secretary to a Public Accounts Committee inquiry into the efficiency of Australia's Bilateral Overseas Aid. He has post graduate qualifications in Cross-Cultural Psychology.
Chris Sargeant*	NSW	Member	Retired teacher, specialising in working with high school students with learning and physical difficulties. Served as a volunteer at a drop-in centre, involved in pastoral care matters, assisted in English as a second language training and support.

\* indicates Management Committee member

## **Office Personnel**



John Dundas – Volunteer, Treasurer [*above left*]

Alis Middleton – Finance (part time) [*above centre*]

Jackie Perkins – Executive Administrator & Projects Manager – Cambodia & Bangladesh

Ai Leen Quah – Projects Manager – Uganda, Zimbabwe, India & Malaysia [*above right*]

Neville Ross – Graphics and website design (part-time consultant)

*“Central to QSA’s work is the Quaker belief in the equal worth of all people, a belief rooted in Quaker experience over more than 350 years.”*

## **Statement of Purpose and Quaker Testimonies**

*The purpose of Quaker Service Australia (QSA) is to express in a practical way the concern of Australian Quakers for the building of a more peaceful, equitable, just and compassionate world. To this end QSA works with communities in need to improve their quality of life with projects which are culturally sensitive, as well as being economically and environmentally appropriate and sustainable.*



QSA is guided in all that it does by the testimonies of simplicity, peace, integrity, community, environment and equality. Central to QSA's work is the Quaker belief in the equal worth of all people, a belief rooted in Quaker experience over more than 350 years.

### **The scope of our work**

QSA's practical expression of development favours community-initiated projects designed to reduce poverty and raise standards of living, working with community-based organisations (CBOs) to bring about the community's desired changes for their own sustainable future.

QSA is committed via its development projects to work towards the achievement of human rights for the communities (including the children) it comes into contact with and to advocate on behalf of all communities in this matter and will not restrict its development work to a particular faith or religion.

Where appropriate, partnering over the long term allows QSA's work to achieve results at another level as well. In addition to the direct beneficiaries that our local project partners work with, in many instances our partnership with local organisations has an end unto itself in supporting them to build their capacity and capability – investing in local skills and talent, and sustainable management for the organisation.

QSA does not participate in any proselytising activities or permit any of its funds or resources to be used in this way. It will not permit project resources or funds to be used to support terrorist activity, political parties, nor candidates or organisations affiliated with a political party in their political activities.



## International and Community Development

One distinction of development work is that it is aimed to support desirable conditions or impact over the longer term for those it is intended. QSA supports partners in initiatives in **food security, water security and poverty alleviation**, and as such our programming is aligned with the United Nations' Sustainable Development Goals (SDGs). Often the nature of the issues at hand are complex and interrelated, and as such, QSA encourages integrated programming and holistic approaches that promote sustainability – environmental, social and otherwise – and that are culturally and contextually appropriate.

A key element in our work and the majority of our projects is a focus on women, recognising that **women are often very much the mainstay of rural livelihoods**, and experience poverty and its various dimensions disproportionately and often more acutely. The poverty rate in rural areas is more than triple that of urban areas, and much of our work engages those whose income falls under the threshold of extreme poverty (generally, below US\$1.25 a day).



**1: Water harvesting using low-tech and local solutions, Uganda** Credit: QSA

**SUSTAINABLE  
DEVELOPMENT  
GOALS**

**1** NO  
POVERTY



**2** ZERO  
HUNGER



**6** CLEAN WATER  
AND SANITATION



*QSA's work aligns with United Nations Sustainable Development Goals (SDGs) with a focus on #1, No Poverty; #2, Zero Hunger; and #6, Clean Water and Sanitation.*

## Refugee and asylum seeker support

QSA recognises the significant contribution made over the years to Australian society by the many refugees and asylum seekers settling here in Australia. In the past year, QSA commenced support to asylum seekers and recently arrived refugees. We are aware of the trauma and pain which has in many cases preceded this arrival and hope that Quakers in Australia can continue to assist in supporting them and the organisations set up specifically to address the many issues they may have in establishing a new life for themselves here.

Our international work in this field tends to fall between QSA's usual field of 'development' and that of humanitarian relief. An often-overlooked 'grey area': according to the United Nations High Commission for Refugees<sup>1</sup>, a **protracted refugee situation** is, "one in which refugees find themselves in a long-lasting and intractable state of limbo. Their lives may not be at risk, but their basic rights and essential economic, social and psychological needs remain unfulfilled after years in exile..." On the one hand, the situation in their country of origin is unsafe for them to return; on the other, their host country is incapable or unwilling to support them, even with access to education, healthcare or employment.

The UN definition of a refugee is '...someone who has been forced to flee his or her country because of persecution, war, or violence. A refugee has a well-founded fear of persecution for reasons of race, religion, nationality, political opinion or membership in a particular social group'.

Asylum seekers are people who have not yet had their claim for refugee status assessed.



2: Rooftop permaculture gardens in the refugee camp at Cox's Bazar, Bangladesh, provide a source of fresh greens  
Credit: Bangladesh Association for Sustainable Development

<sup>1</sup> United Nations EC/54/SC/CRP.14, <https://www.unhcr.org/40c982172.pdf>

## Regional or country focus

QSA has provided support to partners this year in Australia, Bangladesh, Cambodia, Tamil Nadu (India), Malaysia, Uganda and Zimbabwe.



3: Where we worked this year, as indicated by Quaker stars (world map artistic impression only)

QSA Projects are funded either independently, as in the case of our refugee work, or in collaboration with the Australian Government's Department of Foreign Affairs and Trade (DFAT), as is the case with much of our international development projects.

QSA will continue to work with its current project partners, assisting them to support communities in need as well as enhancing the partner's capacity to manage projects until such time as this support is no longer needed. While many of QSA's partnerships have originated from historical connections or networks, QSA, within its current financial and staffing capacity, will consider additional project partners situated in the same region as existing partners, in order to encourage opportunities for local exchanges of support, ideas, expertise and resources.

### ***QSA 'spends a penny' for fundraising***

QSA has adopted the concept of 'twinning toilets' as our fund raiser over the next year, encouraging Quaker Meetings and Friends to support rural Cambodian communities who have limited resources. More community members already have access to a household toilet as a result of this initiative. Their new knowledge in health, hygiene and dietary nutrition, have all served to improve the wellbeing and energy levels of everyone in the community, including lower incidences of illness, healthier newborns, and increased school attendance for children.



## Update on our work

The footprint of QSA's work is small, yet much of the value of our work lies in the change in the quality of the lives of those with whom we work, their families and often their communities as well. It is often difficult to capture the various dimensions and disciplines that 'development' work covers.

In this section, we aim to provide a snapshot of our work and the huge efforts of our development partners over this past year in advancing food and water security, and poverty alleviation for their communities. Our work is not restricted to these themes however, as a holistic approach to our work has also meant significant gains in other key areas such as **gender equality** and the **empowerment of women and girls**, in line with the 5<sup>th</sup> Sustainable Development Goal:

- 3,317 women and men in the countries where we work have strengthened their understanding of gender issues and gender equality, while promoting and exercising women's and girls' rights.
- In Tamil Nadu our partners have worked to reduce and eliminate violence against women and girls, and to eliminate harmful practices such as forced child marriage that often also cuts short girls' right to education.
- In Uganda, counselling and the organisation of women farmers into community groups have enabled opportunities for women and men to experience more equal decision-making processes in their households and the economic lives.
- In Cambodia, leadership training has given 100 community-elected women additional knowledge in their respective areas of work and greater confidence in problem-solving.



**4: Women's cooperatives in Tamil Nadu run their own herbal enterprises** Credit: QSA

In our work with refugees and asylum seekers, QSA funded two international projects: one in Malaysia and one in Bangladesh, while in Australia, we continued with some local Quaker initiatives that commenced in 2017.

We continued to consult with the **Refugee Council of Australia**, as a member of the national umbrella body for refugees and people seeking asylum and those who support them. In seeking to inform and align our approach with relevant international projects, QSA also connected with the **Asia Pacific Refugee Rights Network (APRRN)** and attended its 7<sup>th</sup> Asia Pacific Consultation on Refugee Rights in Bangkok to learn from this network which exists to advance the rights of refugees in the Asia Pacific region, and gain a better understanding of the regional context, issues and stakeholders.

It is important to note that QSA and its partners continue to seriously consider matters relating to **safeguarding and child protection**. We continue to engage project partner staff, contractors, teachers and adults in awareness-raising and discussions about child rights, and including in some cases initiatives to teach children themselves their rights and responsibilities

What follows are summaries and highlights of our work by location during the year.

## **Australia (Indigenous and Refugee communities)**

### *Community.*

Our domestic work reaches to some of the more marginalised peoples in our country.

With the sad passing of a Friend and project partner, this year has observed a pause in our Indigenous community partnerships. Notwithstanding, several new locally-led initiatives are presently in early stages of planning.

Our support for refugees and asylum seekers in Australia is intended to provide support in a way which would establish or extend relationships and networks between Quakers and those newly arrived or settled in Australia. A handful of local projects administered by Quaker Regional Meeting groups continued into this year:

In **Tasmania**, small grants to individuals and groups

supported community

initiatives such as the *Waste to Wonderful Project* that provided child care through a local community member, whilst enabling refugee and other women from a range of Australian backgrounds to come together to form social support networks, friendships and fellowships through group activities ranging from cooking, camping, cultural and creative works such as



5: Recycled blankets are dyed with indigo, embroidered with a botanical theme, and worked into a quilt. This one was displayed at an Art from Trash Exhibition in Tasmania Credit: Tasmania Regional Meeting



quilt-making. The network also enables an avenue for support to the newly settled women and their families to navigate their way around government services and life administration such as housing and paying bills.

The **Friends' School in Hobart** continued networking with some 80 new migrant students from the Young Migrant Education Programme, in service, action and creative activities.

*"When I came here I didn't have many friends or people that I knew in Hobart. When I came to the group they helped me... now we're like family."  
- 'Waste to Wonderful' Project Participant, Tasmania*

**Regional Meeting in Western Australia** continued their link with Save the Children's *'It Takes a Village'* project, the additional funding enabling them to increase the provision of one-on-one practical support to mothers and families on humanitarian and spousal visas; and additional mentoring, guidance and professional training for bicultural staff.

Friends in **South Australia** have continued their involvement with the Australian Refugee Association's Youth Hangout, linking young migrants in high school to appropriate mentoring and guidance from university students about opportunities and options for further study and employment.

**Queensland** Regional Meeting continued support to Pastor Abel who translated and facilitated legal, financial and social services assistance and orientation for newly arrived families from the African Great Lakes region. During the year he has started training and mentoring several young community leaders also from migrant backgrounds to take on his work in the lead up to his retirement.



6: Permaculture training with Rosemary Morrow; and a proud trainee in the refugee camp in Cox's Bazar, Bangladesh Credit: BASD

## Bangladesh

🔑 *Refugee support. Food security.*

QSA has supported training of local trainers alongside direct support to communities in permaculture through a new partner, **Bangladesh Association for Sustainable Development (BASD)**. Parallel trainings for Rohingya refugees within the camps and for members of the surrounding host Bangladeshi community at Cox's Bazar, acknowledges the latter people's limited local resources and the environmental impact of the population influx.



Due to the enormous population in the Cox’s Bazar camps, food supplies provided by the UNHCR remain basic and subsistence in nature, with limited access to additional food such as fresh vegetables – except for those now being grown by project trainees. Apart from fresh produce, the psychosocial aspect of gardening is also intended as a temporary respite. According to trainer, Rowe Morrow, “*Permaculture gives people something to think about and skills they can all do, and they feel like people again with skills, purpose, hope and a future.*”

## Cambodia

🔑 *Food security. Rural sustainable livelihoods. Water security. Microenterprise.*

QSA’s partners in the provinces of Pursat, Kampong Thom and Kandal used a community-led process to nominate 822 key participants to train in food security through fruit and vegetable production. In addition to the disadvantaged and very poor within the community, households headed by women, or with large families or members with disability are also included in the work of **Khmer Community Development**, and the **Department of Women’s Affairs’** provincial offices in **Kampong Thom** and **Pursat**. Skills are taught in a practical way and to maximise what little land they have, with frequent



7: Mother and daughter team with their innovative arms-length gardening trowel, Cambodia Credit: QSA

monitoring to give additional guidance when necessary. The harvest is prioritised for home consumption, and as their skills and gardens grow, they can sell off any surplus or cultivate cash crops for those whose land size permits.

A fourth project based in Pursat and run by **Bun Rany Hun Sen Development Centre**, is a handicrafts production centre run by women and their cooperatives, supported by QSA. Integrated into these projects in Cambodia are workshops and other training in topics of nutrition, climate change and environment, as well as leadership skills, which over the year reached 8,471 people (86% women).



8: Pandanas hats in the making at Bun Rany Hun Sen’s Development Centre in Pursat, Cambodia Credit: QSA

## Tamil Nadu (India)

🔑 *Climate change adaptation. Environmental education and awareness-raising. Rural sustainable livelihoods and agriculture. Women’s empowerment. Children’s rights.*



9: Uma, pictured above in her tea shop, is a member of a self-help group supported by Vasandham's successful micro-credit scheme that boasts an incredibly high return rate of 98%. Credit: Vasandham Society

Our work in Tamil Nadu has a key theme of environmental education and sustainable livelihoods, with project partners using their own areas of expertise to address different aspects of the broad issues within their communities. **Evaluations** for both projects were scheduled for this year and completed with varying results.

The rains have not crossed east of the mountain range in parts of Tamil Nadu, resulting in another year of extreme drought. The impact of this has slowed farmers' uptake or switching back to traditional and more sustainable methods of agriculture in the last few years. Nevertheless, the cumulative impact of the last six (6) years of awareness-raising by **Vasandham Society** has materialised in some very profound and notable changes, according to evaluation findings. These include:

- Very good theory and practice amongst farmers of sustainable farming and agricultural methods for improved soil quality and water retention.
- Women and girls' empowerment and knowledge of rights is translating into behavioural change, particularly in relation to reducing domestic violence and child marriage. Furthermore, female infanticide and foeticide rates have been reduced considerably in the area.
- High levels of trust, mobilisation and collaboration amongst women's groups and farmers groups within the project area for social and environmental issues – both amongst respective groups as well as with the project partner. People feeling “free from fear” to raise controversial or political issues such as the reclaiming of *kanmai* (public water dams) for public access and use.



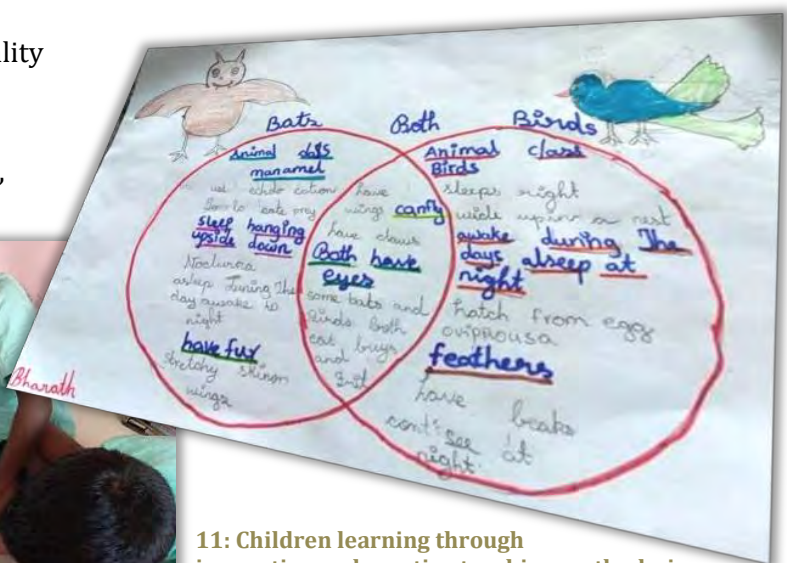
- The Vaigai Women’s Federation, a local women’s collective, attributes much of its success as a financial, environmental and socially sustainable success, to Vasandham. A part of this is Vasandham’s successful micro-credit scheme which builds on the standard Indian model to integrate a system of social support. Its improved effectiveness is indicated by an incredibly high return rate of 98%.



10: Vasandham Society Manager Guna Kunasekaran (4<sup>th</sup> from Left) with Vaigai Women's Federation staff Credit: Vasandham Society

While Pitchandikulam Bio Resource Centre’s (PBRC) wealth of work has espoused much anecdotal evidence of positive change, this year’s evaluation provided little new or useful evidence for its stakeholders. Fortunately, the overall outlay was minimal, and a second evaluation for the 2020-21 financial year is being considered in order to examine the project’s legacy and provide a clear evidence base from which longer-term sustainability planning can be undertaken.

PBRC’s environmental education program implemented at Nadukuppam and in 24 schools has continued to contribute to an improved and interdisciplinary quality of rural education and student engagement for a total of 1,436 students this year. At Nadukuppam,



11: Children learning through innovative and creative teaching methods in rural Tamil Nadu Credit: PBRC



the performance and pass rates for 10th and 12th standard students remain significantly above the regional average, and the environmental aspect and interdisciplinary, innovative teaching methods used encourage creativity and critical engagement while catering to a diversity of learning styles.

Meanwhile, the three women’s cooperatives running their own herbal enterprises have consolidated their operations at the Common Facility Centre hub and have upskilled as trainers and in team dynamics to further collaboration and synergy amongst themselves as well as to share with other visiting women’s groups. Together, they supported their community by providing minor treatments through 1,317 consultations (877 patients). The production of a handbook on local traditional remedies has also helped to make some of the traditional knowledge more accessible to the community.

A small project with partners, **Trinity Rural Development Service Centre (TRDSC)**, involves a group of Dalit women who are learning more about growing vegetables for their families, but also earning their income from collecting and sorting rubbish, and selling as much of it as



12: Sharing their message to ‘Think Green and Think Clean’, Tamil Nadu  
Credit TRDSC

possible to recyclers – serving their community and local environment. The group also conducts educational campaigns to encourage environmentally-friendly practices for better waste management and general hygiene and health.

## Malaysia

 *Refugee support. Livelihoods.*

This year saw the completion of a full year of support to the Kindergarten and Preschool education program, providing access to education and respite for 36 minority ethnic refugee children at the Kuala Lumpur-based NGO, **Malaysian Social Research Institute (MSRI)**. The children are on track to ‘graduate’ into kindergarten or primary school in 2020, respective of their age.

Malaysia continues to host 178,000 UNHCR-recognised refugees, such as those with whom MSRI works. 30% of this population are children, and the majority are based in the capital. The incumbent government has yet to recognise the rights of refugees, who whilst searching for a country to resettle in, live in a state of limbo with limited to no access to basic services. For some, the process can take years, sometimes a whole childhood.

## Uganda

🔑 *Climate change adaptation. Food security. Women's empowerment. Gender. Disability. Rural sustainable livelihoods.*

Our partners at **Kyandondo Support Initiatives for People with Disabilities (KYASIPED)** completed a final year of sustainable livelihoods support to 35 farmers with disabilities. As part of this, cemented latrine upgrades for 21 families provided cleaner and safer access, making it particularly easier for those differently-abled. In another part of the country, the completion of yet another project with **St Jude Family Projects** saw their exit from three now-thriving communities with over 90% success rates of participating women and youth who once had food-stressed households, now feeling “food secure” with confidence in managing their farms sustainably, while for the first in their lives, having in excess of three meals a day, and networks in local markets and small agro-business such that the majority are now living above the national poverty line.



13: School teachers in Uganda fighting fit for their students, with Josephine Kizza (far right) and our partners at St Jude Credit: QSA

Food gardens in six rural primary schools provided students with practical skills in gardening which many were thrilled about with the produce going towards their own lunches. The initiative not only improved children's nutrition but their focus in class, while enrolment in the lower-performing classes increased by over 25%.



Observations from our Ugandan partners have echoed recent research in women's empowerment that recommends, "...intensive mentoring to women and families in extreme poverty in order to help them 'graduate' into more sustainable livelihoods."<sup>2</sup>

**14: An integrated approach towards sustainable development involves women's empowerment** *Credit: QSA*



2. Naila Kabeer, 2019, <https://blogs.lse.ac.uk/internationaldevelopment/2019/06/13/naila-kabeer-on-why-randomised-controlled-trials-need-to-include-human-agency/>

While intuitive in theory, only now is evidence emerging of the link in the **nurturing of human agency** as a key factor to success for those who are working to overcome difficult circumstances such as extreme poverty.

Our dedicated partner organisations in Uganda are led by strong women, and provide such support through informal means of mentoring or counselling during agricultural trainings, project monitoring and individual support visits.

For many years however, it went unreported in our projects, as it is not thought of as a 'project activity' per se, but tends to derive from genuine care, concern and kindness. Yet often it is these intangible acts and soft skills which lead to confidence and critical consciousness, and which can ultimately result in qualitative realisations of the human self that can be referred to as **agency** and **empowerment**. It is a means but also an end in itself, and certainly, a kind of inner strength which cannot but contribute to sustainable outcomes for improved livelihoods.

Since July (2019), St Jude has embarked on their next two-year project with another three (3) new communities, accompanied by a holistic program that includes counselling, health, nutrition, and as always, a strong awareness of the gendered nature of poverty. They also continue to lend support to others, such as fellow and fledgling NGO Dream Farm Kyakabunga, while their ideas and practices continue to influence many farming communities across Uganda.

## Zimbabwe

*🔑 Disability. Children's rights.*

QSA supported the **King George VI Rehabilitation Centre (KGVI)** in Bulawayo through the completion of the second year of training and mentorship for its local team of dedicated staff, in preparation for their step up into organisational leadership roles in 2020. The commencement of the planned handover process from the original founders of KGVI to these local leaders coincided with the workshopping of a 5 year organisational strategy.



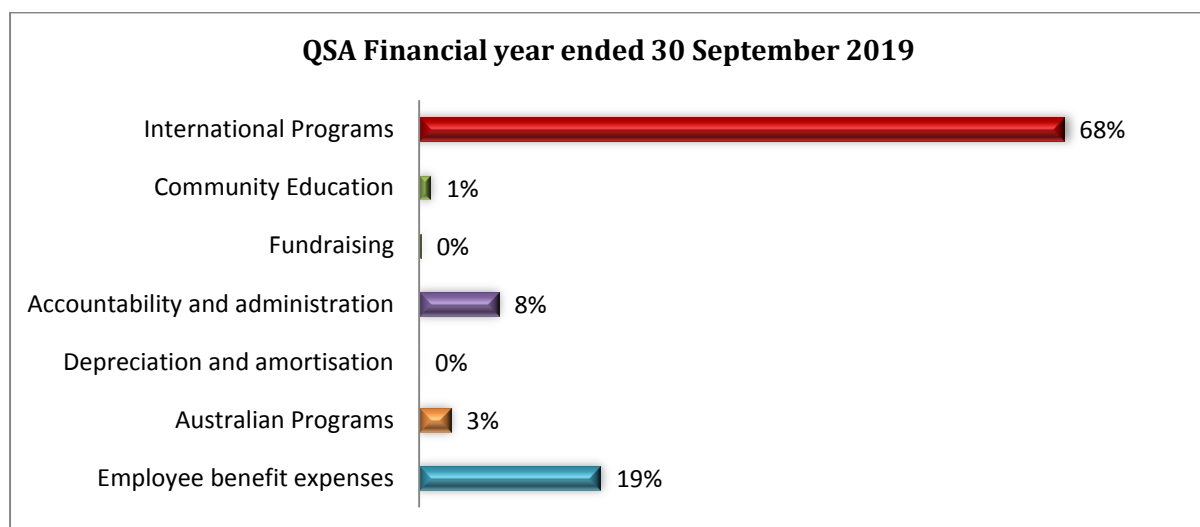
**15: Zimbabwe's ministers visit KGVI to learn about their method of teaching for the hearing-impaired** Credit: KGVI

*“What was remarkable... was the willingness of the team to share and thoroughly interrogate and discuss... Such transparency and candour is a clear indicator that the members of this management team understand and appreciate what each brings to the organisation - and there is great empathy, encouragement and mutual support.” – KGVI Strategy Workshop facilitator*

It is hoped the new strategy will help KGVI to navigate through the continuing tumult in the country and to provide a measure of stability and sustainability for the organisation.

## How the funds were spent

The following graph is based on data from QSA's Financial Report Statement on Profit and Loss for the year ended 30 September 2019, during which QSA has continued its work in line with its vision and purpose statement, and in line with its values and status as a not-for-profit organisation.





## Memberships, Registration and Accreditation

### **Australian Charities and Not-for-profits Commission**

QSA maintains its status under the Australian Charities and Not-for-profits Commission (ACNC), the national regulator of charities, as a registered not-for-profit entity with a charitable purpose for the public benefit.



### **Australian NGO Cooperation Program (ANCP)**

QSA is fully-accredited with the Australian Government's Department of Foreign Affairs and Trade (DFAT), and works in partnership with DFAT's Australian NGO Cooperation Program (ANCP) towards reducing poverty in developing countries.

Full accreditation status with DFAT means that our policies, philosophies and practices are in keeping with rigorous, professional standards of non-government organisations in the

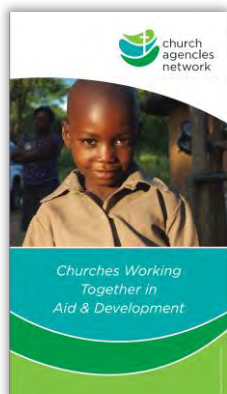


international aid and development sector. Despite our small size, **we are recognised for our ability to deliver results against our objectives, offer value for money, and engage strong local partnerships that support collaboration, capacity building and sustainability.**

The ANCP acknowledges and contributes to the support QSA receives from its generous donors in the Australian community.

### **Australian Council for International Development (ACFID)**

QSA is a member of the Australian Council for International Development (ACFID), the peak body that unites Australian non-government aid and international development organisations to strengthen their collective impact against poverty. ACFID's purpose is to lead its members in action for a just, equitable and sustainable world and as such, sets the standard for good practice in the sector. QSA has been a member of ACFID, and its predecessor ACFOA, since the 1970s.



### **Church Agencies Network (CAN)**

QSA is a member of the Church Agencies Network (CAN) which also provides opportunities for close collaboration at many levels, including advocacy, staff training and mentoring. CAN comprises Australian church-based aid and development agencies who are members of ACFID and the National Council of Churches in Australia. It reaches out to 3,800,000 people, working in over 50 countries on the ground in 507 individual projects. Members include Act for Peace; Adventist Development and Relief Agency; Anglican Board of Mission – Australia; Anglican Overseas Aid; Australian Lutheran World Service; Caritas Australia; Global Mission

Partners; Quaker Service Australia; Salvation Army; Transform Aid, formerly Baptist World Aid; and Uniting World. Further information can be found at [www.churchagenciesnetwork.org.au](http://www.churchagenciesnetwork.org.au)

## **Refugee Council of Australia and Asia Pacific Refugee Rights Network**

*See Page 13 for information on these affiliations.*

## **Code of Conduct**

The Australian Council for International Development (ACFID) Code of Conduct establishes minimum standards in areas of governance, program effectiveness, fundraising and financial reporting, aimed at enhancing the transparency and accountability of its members.

As an ACFID member and a signatory to the ACFID Code of Conduct (since it was drawn up in 1996), the QSA Management Committee, in accordance with its principles and values, is committed to achieving the highest standard it can in every area of its work. It is recognised that a key way of learning what needs to be done to improve our work is through handling complaints well.

More information can be obtained from QSA, or from ACFID at Private Bag 3, Deakin ACT 2600; Telephone (02) 6285 1816, Fax (02) 6285 1720, or on their website at [www.acfid.asn.au](http://www.acfid.asn.au)

The **QSA Management Committee affirms its commitment** to be bound by the independent, accessible, fair and confidential Code of Conduct complaints handling process and to comply promptly with reporting requirement, reasonable information requests and remedial or disciplinary actions recommended by the Code of Conduct Committee. Furthermore, QSA will monitor itself to ensure compliance with the Code and notify the Code of Conduct Committee if it becomes aware of major transgressions by QSA or other signatory organisations. QSA's adherence to the Code of Conduct demonstrates its commitment to ethical practice and public accountability, and to supporting fellow ACFID members in the pursuit of their ideals and objectives.

### ***Are you happy with the way QSA is operating?***

QSA's Policy Statement on Grievance Handling, Complaints and Dispute Resolution aims to take into account the rights of all concerned in resolving complaints, grievances and disputes, by open communication, in a manner consistent with cooperative work practices and in sympathy with Quaker teachings and ideals.

QSA's Convenor is the contact person for receiving complaints (QSA, Unit 14, 43-53 Bridge Road, Stanmore, NSW 2048 or [convenor@qsa.org.au](mailto:convenor@qsa.org.au) ).

It is also possible to make a complaint directly to the Australian Council for International Development's Code of Conduct Committee regarding an alleged breach of the ACFID Code of Conduct (see details at left).





**QSA would like to express sincere thanks to its supporters and volunteers without whom none of this work would be possible.**

**If you would like more information about any of our work or projects, please contact the QSA Office via phone, email or mail (details on cover).**

Find us on social media:

[www.facebook.com/quakerserviceaustralia](http://www.facebook.com/quakerserviceaustralia)  |  [www.linkedin.com/company/quakerserviceaustralia](http://www.linkedin.com/company/quakerserviceaustralia)

**QUAKER SERVICE AUSTRALIA LIMITED**  
**ABN 35 989 797 918**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**



**QUAKER SERVICE AUSTRALIA LIMITED**  
**ABN 35 989 797 918**

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## QUAKER SERVICE AUSTRALIA LIMITED

### MANAGEMENT COMMITTEE'S REPORT

Your committee reports on the financial report of Quaker Service Australia Limited for the financial year ended 30 September 2019.

#### Committee members

The following persons were committee members of the Company during the whole of the financial year and up to the date of this report, unless otherwise stated:

Garry Duncan (appointed 20/24/2013, appointed convenor 17/32/2015 – 16/02/2019, retired 01/07/2019)

John Handas (volunteer staff appointed convenor 3/02/2019)

Richard Gibbons (appointed 07/2/2023)

Miriam Woodwin (appointed 04/2/2023, appointed treasurer 01/2/2019)

Mary J de Merindol (appointed 2/2/2023)

David Cooper (appointed 03/12/2016, retired 23/2/2019)

Martin Reusch (appointed 07/2/2023, resigned 01/02/2019)

Christine Sergeant (appointed 23/2/2018)

Michael Griffith (appointed 02/02/2024, resigned 27/2/2019)

#### Ex officio:

AYM Presiding Clerk

> Jordan appointed 09/2/2016, term ended 13/07/2019

Ann Zubrick appointed 3/2/2024

AYM Secretary

Jacqueline Schultze appointed 01/07/2016

#### The regional meeting Quaker Service Australia Linkages Committee representatives are:

	<u>Representatives</u> (who are also members of the Company)
Canberra regional meeting	Alex Nicolson
Queensland regional meeting	Rhoda Dorrell
South Australia & Northern Territory regional meeting	Stephy Evans (resigned 17/09/2019) > Jordan (appointed 20/3/2019)
New South Wales regional meeting	Jasmine Payget (resigned 17/02/2019) Lisa Wriley (appointed 23/02/2024, resigned 27/2/2024)
Tasmania regional meeting	Rae Litting (appointed 01/2/2024) Beverley Jefferson (resigned 03/10/2018)
Victoria regional meeting	Karen Dedenczuk (appointed 07/3/2023)
West Australia regional meeting	Anne Herbert
Young Friends representative	Henry Es, in shade vacant

#### Principal activities

The principal activity of the company during the financial year is the provision of aid for humanitarian projects in Australia and overseas.

No significant change in the nature of these activities occurred during the year.

#### Operating result

The net surplus amounted to K32603 (223% surplus \$293,431).



**QUAKER SERVICE AUSTRALIA LIMITED**

**MANAGEMENT COMMITTEE'S REPORT**

**Review of operations**

During the year, the company has continued to provide services in line with our vision and purpose statement, and also, in line with the view of a not-for-profit organisation.

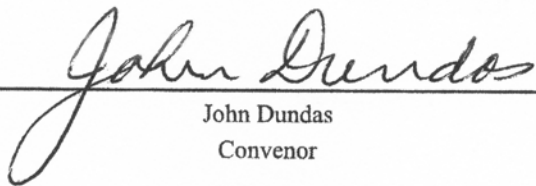
**Significant changes in the state of affairs**

There are no significant changes in the state of affairs of the company during the year.

**Auditors Independence Declaration**

The lead auditor's independence declaration for the year ended 30 September 2019 has been received and can be found on page 5 of the financial report.

Signed in accordance with a resolution of the Members of the Committee

  
\_\_\_\_\_  
John Dundas  
Convenor

  
\_\_\_\_\_  
Miriam Goodwin  
Treasurer

Dated this 9<sup>th</sup> day of January 2020

To the Committee Members' of Quaker Service Australia Limited

**Auditor's Independence Declaration under subdivision 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012***

As lead audit partner for the audit of the financial statements of Quaker Service Australia Limited for the financial year ended 30 September 2019, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (a) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (b) any applicable code of professional conduct in relation to the audit.

Yours sincerely



**Nexia Sydney Audit Pty Ltd**



**Lester Wills**  
**Registered Company Auditor, CA**  
Director

Sydney

Dated: 9 January 2020

**QUAKER SERVICE AUSTRALIA LIMITED**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	Notes	2019	2018
		\$	\$
<b>REVENUE</b>			
Donations and gifts			
- Monetary		475,990	475,990
- Non-monetary		-	-
Bequests and Legacies		4,193	4,193
Grants			
- + AT (Australian Ai .		427,908	427,908
Investment income - Interest from financial institutions		10,206	10,206
<b>Total Revenue</b>		<b>918,297</b>	<b>918,297</b>
<b>EXPENSES</b>			
<b>International Aid and Development Programs Expenditure</b>			
International programs:			
- Funds to international programs		(565,788)	(565,788)
- Program support costs		(78,725)	(78,725)
Less overheads allocated to projects		27,736	27,736
<b>Total International Aid and Development Programs Expenditure</b>		<b>(616,777)</b>	<b>(616,777)</b>
Community Education		(10,621)	(10,621)
Fundraising costs:			
- Public		(1,389)	(1,389)
- Government, multilateral and private		-	(7,806)
Accountability and administration		(75,732)	(75,732)
Depreciation and amortisation expenses		-	-
Domestic programs expenditure (incl. monetary and non-monetary)		(29,960)	(29,960)
Employee benefits expenses		(173,315)	(173,315)
<b>Total expenses</b>		<b>(907,794)</b>	<b>(907,794)</b>
<b>Excess/(shortfall) of revenue over expenditure</b>		<b>10,503</b>	<b>10,503</b>
<b>Other comprehensive income</b>			
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>10,503</b>	<b>10,503</b>

The accompanying notes form part of these financial statements.



**QUAKER SERVICE AUSTRALIA LIMITED**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2019**

	Notes	2019 \$	2018 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	968,048	1,222,222
Other financial assets	"	<u>266,377</u>	<u>251,660</u>
<b>TOTAL CURRENT ASSETS</b>		<u><b>1,234,425</b></u>	<u><b>1,473,882</b></u>
<b>NON-CURRENT ASSETS</b>			
Plant and equipment	5	-	-
Other assets	6	<u>11,000</u>	<u>11,000</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u><b>-</b></u>	<u><b>-</b></u>
<b>TOTAL ASSETS</b>		<u><b>1,245,425</b></u>	<u><b>1,484,882</b></u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	)	160,173	256,222
Contract liabilities		175,500	161,660
Provisions	8	<u>62,410</u>	<u>(1,598)</u>
<b>TOTAL CURRENT LIABILITIES</b>		<u><b>398,083</b></u>	<u><b>416,284</b></u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions		<u>4,414</u>	<u>2,630</u>
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u><b>4,414</b></u>	<u><b>2,630</b></u>
<b>TOTAL LIABILITIES</b>		<u><b>402,497</b></u>	<u><b>418,914</b></u>
<b>EQUITY</b>			
Reserves		162,325	1,222,222
Retained earnings		<u>680,603</u>	<u>259,660</u>
<b>TOTAL EQUITY</b>		<u><b>842,928</b></u>	<u><b>1,481,882</b></u>

The accompanying notes form part of these financial statements.

**QUAKER SERVICE AUSTRALIA LIMITED**  
**ABN 35 989 797 918**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	Notes	Retained Earnings \$	Reserves \$	Total \$
<b>2019</b>				
Balance at 1 October 2018		683,691	148,734	832,425
Excess of revenue over expenses		10,503	-	10,503
Other amounts transferred (to) or from reserves		(13,591)	13,591	-
Balance at 30 September 2019		<u>680,603</u>	<u>162,325</u>	<u>842,928</u>
<b>2018</b>				
Balance at 1 October 2017		412,064	126,430	538,494
Excess of revenue over expenses		293,931	-	293,931
Other amounts transferred (to) or from reserves		(22,304)	22,304	-
Balance at 30 September 2018		<u>683,691</u>	<u>148,734</u>	<u>832,425</u>

The accompanying notes form part of these financial statements.

**QUAKER SERVICE AUSTRALIA LIMITED**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	Notes	2019 \$	2018 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Bequests		4,193	( 1 )
Grants - DFAT (Australian Aid)		435,470	" 1 ~ 26
Donations received		475,990	" 1 " ~
Payments to suppliers and employees		(990,263)	- ^ ~ ( ^ ) .
Interest received		<u>2,636</u>	<u>~ ! ( ( ^</u>
Net cash flows (used in)/from operating activities		<u>(71,974)</u>	<u>" ~ ! ~ ^ ^</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment		-	-
Payment for security deposit		-	- ~ ~ ! ~ ~ .
Proceeds from investing activities		<u>-</u>	<u>-</u>
Net cash flows from investing activities		<u>-</u>	<u>- ~ ~ ! ~ ~ .</u>
Net (decrease)/increase in cash and cash equivalents		<b>(71,974)</b>	" ~ ^ ! ~ ^ ^
Cash and cash equivalents at beginning of year		<u>1,040,022</u>	<u>63 ~ ! 6 ~ "</u>
Cash and cash equivalents at end of year		<u><b>968,048</b></u>	<u>~ ! ~ " ~ ! ~ 22</u>

**(a) Reconciliation of cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash and cash equivalents	3	<u>968,048</u>	<u>~ ! ~ " ~ ! ~ 22</u>
		<u><b>968,048</b></u>	<u>~ ! ~ " ~ ! ~ 22</u>



# QUAKER SERVICE AUSTRALIA LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

### 1 Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 1.1 New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (ASB) that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

#### 1.2 Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board, the *Australian Charities and Not-for Profits Commission Act 2012* and the *Australian Council for International Development Code of Conduct Financial Standards*, as appropriate for not-for profit oriented entities.

##### *Historical cost convention*

The financial statements have been prepared under the historical cost convention, except for, where applicable, the revaluation of financial assets and liabilities at fair value through profit or loss.

These financial statements are presented in Australian dollars, which is the company's functional currency.

The financial statements for the year ended 30 September 2019 were authorised for issue on 9<sup>th</sup> January 2020 by the Management Committee of Quaker Service Australia Limited.

#### 1.3 Revenue

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of discounts. The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities as described below. All revenue is stated net of the amount of goods and services tax (GST).

##### *Interest revenue*

Interest income is recognised on an accruals basis, using the effective interest method.

##### *Grant revenue*

Grant revenue is recognised when the company obtains control or right to receive the grant, it is probable that the economic benefits gained from the grant will flow to the company, and the amount of the grant can be measured reliably.

Grants that are refundable should specified services not be delivered or specified conditions not be satisfied, are initially recognised as a liability and revenue is recognised as the services are performed or the conditions satisfied.

##### *Donations and bequests*

Donations and bequests are recognised as revenue when the company gains control or right to receive, economic benefits are probable, and the amount of the donation or bequest can be measured reliably. This is generally on receipt.

##### *Other revenue*

Revenue from other sources is recognised when the fee in respect of other products or services provided is receivable.

#### 1.4 Income tax

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

#### 1.5 Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the company's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the company's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no

## QUAKER SERVICE AUSTRALIA LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less and are subject to an insignificant risk of change in value.

#### 1.7 Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

#### 1.8 Investments and other financial assets

Investments and other financial assets are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless, an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the company has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

##### *Financial assets at fair value through profit or loss*

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

##### *Impairment of financial assets*

The company recognises a loss allowance for expected credit losses on financial assets which are either measured at amortised cost or fair value through other comprehensive income. The measurement of the loss allowance depends upon the company's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain.

Where there has not been a significant increase in exposure to credit risk since initial recognition, a 12-month expected credit loss allowance is estimated. This represents a portion of the asset's lifetime expected credit losses that is attributable to a default event that is possible within the next 12 months. Where a financial asset has become credit impaired or where it is determined that credit risk has increased significantly, the loss allowance is based on the asset's lifetime expected credit losses. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument discounted at the original effective interest rate.

For financial assets measured at fair value through other comprehensive income, the loss allowance is recognised within other comprehensive income. In all other cases, the loss allowance is recognised in profit or loss.

#### 1.9 Plant and Equipment

Each class of plant and equipment is carried at cost less, where applicable, any accumulated depreciation and any impairment losses.

In the event that the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present.

## QUAKER SERVICE AUSTRALIA LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

#### **Depreciation**

The depreciable amount of all fixed assets including buildings and capitalised leased assets, but excluding freehold land, is depreciated on a straight line basis over their useful lives to the company commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation Rate
Office furniture	15%
Office equipment	25%
Information technology	33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the asset's carrying amount. These gains and losses are included in the statement of comprehensive income.

#### **1.10 Impairment of non-financial assets**

At each reporting date, the management committee assess whether there is an indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. For the purpose of determining recoverable amount, value in use is measured as the asset's depreciated replacement cost. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss.

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 it belongs.

#### **1.11 Trade and other payables**

These amounts represent liabilities for goods and services provided to the company prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **1.12 Employee benefits**

##### *Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

##### *Other long-term employee benefits*

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

#### **1.13 Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

#### **1.14 Economic dependency**

The company is dependent on the ongoing receipt of grants from the Federal and State Governments to ensure the continuance of its education services.



**QUAKER SERVICE AUSTRALIA LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**1.12 Donated services**

The company partly relies on voluntary services of its supporters. These services are not brought to account.

*Overseas Development Work*

However, the management committee estimates that the volunteer time devoted to overseas development work for the financial year was \$5,774. This was calculated according to the Australian pay rate as outlined in the Department of Foreign Affairs and Trade website.

*Community Education*

The committee also estimates that donated volunteer time devoted to community education was \$1,275. This is in addition to the community education expense (\$10,621) shown under disbursements in the Statement of Profit or Loss and Other Comprehensive Income (page 6) giving a total amount for Community Education of \$11,896.

**2 Accountability and administration**

	2019	2018
	\$	\$
Audit fees	6,864	6,600
Bank and credit card fees	722	653
Computer expenses	921	1,051
General expenses	1,013	1,046
Insurance expenses	5,970	6,665
Office expenses	3,279	3,024
Rent expense	43,692	45,501
Subscriptions	10,719	10,581
Telephone expenses	1,096	1,018
Travelling expenses	1,439	1,210
Workers compensation	-	655
	75,715	61,500

**3 Cash and cash equivalents**

Cash and cash equivalents consist of the following:

Cash on hand	115	+28
Cash at bank	967,933	1,036,646
	968,048	1,040,074

**4 Other financial assets**

*At fair value through profit or loss:*

Tasmanian Perpetual Trustee - long-term fund	266,377	+5,006
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The effective return on the asset was 2.92% (2018: 3.07%) and it is redeemable with 7 business days' notice.

QUAKER SERVICE AUSTRALIA LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019

5 Plant and equipment

	2019	2018
	\$	\$
Equipment, furniture & Fixtures	6,236	B <sub>t</sub> +*B
Less: accumulated depreciation	<u>(6,236)</u>	<u>"B<sub>t</sub>+*B</u>
	<u>-</u>	<u>-</u>

*Movement in carrying value*

	IT Equipment	Furniture and	Total
	\$	Fixtures	\$
		\$	
<b>Current year</b>			
Balance at the beginning of the year	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Carrying amount at the end of year	<u>-</u>	<u>-</u>	<u>-</u>

6 Other assets

NON-CG%=%NT

Security deposit	<u>11,000</u>	<u>11,000</u>
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7 Trade and other payables

CURRENT

Support money held	1,110	610
Project funding payable	<u>(161,283)</u>	<u>"5B, A)</u>
	<u>(160,173)</u>	<u>"5B+*+)</u>

The carrying values of trade payables are considered to be a reasonable approximation of fair value.

8 Employee benefits

CURRENT

Annual and long-service leave	<u>(62,410)</u>	<u>"50,5, 9)</u>
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NON-CG%=%NT

Long-service leave	<u>(4,414)</u>	<u>"<sub>t</sub>B*5</u>
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9 Reserves

The company holds a reserve fund of \$16+,\*+5 (2018: \$148,6\*A\$ kept aside for expenditure outside of ordinary activities. This is to allow for exchange rate losses, staff annual leave and long service leave, and to provide for three months of expenditure in the event of winding up^

**QUAKER SERVICE AUSTRALIA LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**10 Funds to international programs**

Includes no donations received this year and passed on to another agency.

**11 Key management personnel compensation**

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any member of the committee is considered key management personnel (KMP). The totals of remuneration paid to KMP or the company during the year are as follows:

	<b>2019</b>	<b>2018</b>
	\$	\$
Total remuneration paid & payable to key management personnel.	-	84,821

**12 Related party disclosures**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Related party transactions during the year totalled to \$ nil (2018: \$0) paid as rent to the Religious Society of Friends (Quakers) NSW Regional Meeting including the owners of the property at 119 Devonshire Street Surry Hills.

**13 Suspected fraud from prior year**

During 2018 the Company was made aware of suspected fraudulent activities in one of the projects operating in Uganda. This matter was closed during the financial year where fraudulent activities were identified and \$3,766 was paid to the Department of Foreign Affairs and Trade as fraud recovery.

**14 Commitments**

*Project commitments*

Project commitments contracted for but not recognised in the financial statements:

Payable within 12 months	+BD+56	+65,0A6
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Project liabilities and expenses are recognised when the service provider has met the milestone requirements.

**15 Events after the reporting period**

There has not arisen in the interval between the end of the reporting period and the date of this report any item, transaction or event of a material or unusual nature likely, in the opinion of the Management Committee, to affect significantly the operations of the entity, the results of those operations, or the state of affairs of the entity in future years.

**16 Company details**

The principal place of business of the company is:  
Unit 14 43-53 Bridge Rd  
Stanmore NSW 2048




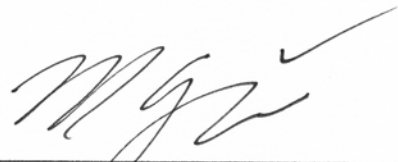
**QUAKER SERVICE AUSTRALIA LIMITED**  
**MANAGEMENT COMMITTEE DECLARATION**

The Management Committee of Quaker Service Australia Limited declare that, in their opinion:

- (a) the financial statements and notes as set out on pages 6 to 15, are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* and the *Australian Council for International Development Code of Conduct Financial Standards* and:
  - i. comply with Australian Accounting Standards – Reduced Disclosure Requirements; and
  - ii. give a true and fair view of the financial position as at 30 September 2019 and of the performance for the year ended on that date of the company;
- (b) in the Management Committee’s opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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

  
\_\_\_\_\_  
John Dundas  
Convenor

  
\_\_\_\_\_  
Miriam Goodwin  
Treasurer

Dated this 9th day of January 2020

## Independent Auditor's Report to the Committee Members of Quaker Service Australia Limited

### Report on the Audit of the Financial Report

#### Qualified opinion

We have audited the financial report of Quaker Service Australia Limited (the Company), which comprises the statement of financial position as at 30 September 2019, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee Members' declaration.

In our opinion, except for the possible effects of the matter described in the 'Basis for qualified opinion' section of our report, the accompanying financial report of the Company is in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and Australian Council for International Development Code of Conduct Financial Standards, including:

- i) giving a true and fair view of the Company's financial position as at 30 September 2019 and of its financial performance for the year then ended; and
- ii) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### Basis for qualified opinion

Fundraising revenue is a significant source of revenue for the Company. The small size of the organisation limits its span of control over more remote fundraising activities by its volunteers around Australia. Accordingly, as the evidence available to us regarding revenue from these sources was limited, our audit procedures with respect to fundraising had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether donations and fees recorded for the Company 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 Company in accordance with 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 qualified opinion.

#### Other information

The Committee Members are responsible for the other information. The other information comprises the information in Quaker Service Australia Limited annual report for the year ended 30 September 2019, but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information we are required to report that fact. We have nothing to report in this regard.

### **Committee Members' responsibility for the financial report**

The Committee Members of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the Australian Charities and Not-for-profits Commission Act 2012, the Australian Council for International Development Code of Conduct Financial standards and for such internal control as the Committee Members 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 Committee Members are responsible for assessing the Company'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 Members either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibility for the audit of the financial report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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.

A further description of our responsibilities for the audit of the financial report is located at The Australian Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_files/ar4.pdf](http://www.auasb.gov.au/auditors_files/ar4.pdf). This description forms part of our auditor's report.



**Nexia Sydney Audit Pty Ltd**



**Lester Wills**  
**Registered Company Auditor, CA**  
Director

Dated: 9 January 2020  
Sydney