



Friends of
FemiliPNG
care. support. change.

ANNUAL REPORT 2019–20

Contents

A Letter from Friends of Femili PNG	1
About us	2
Highlights	3
Femili PNG's Achievements	4
Femili PNG's Work with Survivors	5
Development support to Femili PNG	6
Other projects	7
Bilum shop	7
Events	8
Volunteer and pro-bono support	9
Staffing	10
Board	11
Governance	12
Financial statements	12
Audit statement	13

A letter from Friends of Femili PNG

2019-20 has been an important and challenging year for Friends of Femili PNG.

Looking back, the challenges that have affected the international development sector as a whole have impacted Friends of Femili PNG and Femili PNG. COVID-19 has restricted travel, with trips between Australia and PNG curtailed. Restrictions have limited Friends of Femili PNG's ability to fundraise, with many events and activities cancelled.

However, Friends of Femili PNG has been able to successfully continue operations despite these challenges. This has mostly been due to our way of working – rather than delivering services ourselves, Friends of Femili PNG supports our local partner Femili PNG. Friends of Femili PNG and Femili PNG have invested in shared remote working systems, such as dropbox and data platform. We have always worked together using technology such as internet-based programs, email, WhatsApp and phone.

This emphasis on local ownership and leadership, working within local structures and with remote technologies, promotes program sustainability. It has served also us well during COVID-19. In PNG, Femili PNG staff have put in place COVID prevention and protection measures for staff and clients, and have continued to offer case management services, even through periods of lockdown.

Femili PNG has achieved many positive outcomes for women and girls in PNG in 2019-20. The case management centres in Lae and Port Moresby assisted many survivors of family and sexual violence (FSV), seeing 909 new clients, 59 reopened cases, and conducting 10,660 follow-up consultations. A report on Lae client satisfaction data from 2016-20, compiled from interviews with 182 clients, found that nearly all clients were satisfied with Femili PNG services. On average, clients received between 3-4 services from Femili PNG, with the most used services being counselling, legal assistance and transport. Other services, such as repatriation and safe housing, have also been highly valued by clients.

In 2019-20, Friends of Femili PNG and Femili PNG worked jointly to further develop our governance, policy and procedures. Friends of Femili PNG assisted Femili PNG with major changes to client data collection, enabling greater accuracy and ease of reporting. Both organisations worked closely together to determine their strategic direction for the next five years, and in May 2020, the Board agreed the new Strategic Plan 2020-21 to 2024-25. The Strategic Plan will see Femili PNG expand its operations in PNG, undertake more training and outreach activities, and further diversify its funding.

Friends of Femili PNG has been able to remain financially viable through support payments from the Australian Government, despite the downturn in fundraising. We have also been fortunate to retain most of our regular givers during this time, for which we are very grateful.

We cannot continue to achieve such positive outcomes for survivors of FSV in PNG without the generous support of our donors. Thanks to all organisations and individuals who have supported Friends of Femili PNG and Femili PNG this year through donations, volunteer work, fundraising and attendance at events.

Friends of Femili PNG is reliant on public support and volunteer contributions. All donations of \$2 and above are tax deductible in Australia. If you would like to support us, please visit femilipng.org/donate or email friends@femilipng.org

Thank you

Friends of Femili PNG

Stephen Howes



Stephen Howes
Chair of the Board

Fiona Gunn



Fiona Gunn
CEO, Friends of Femili PNG
Development Manager, Femili PNG

About us

Friends of Femili PNG has three objectives:

ONE

To support and promote the work of Femili PNG to assist survivors of FSV in Papua New Guinea to access the services they need.

TWO

To raise awareness on FSV in PNG, and on what Papua New Guinean institutions and individuals are doing to respond to that challenge.

THREE

To apply all profits and income of the association towards activities that support the survivors of FSV in PNG and improve their access to services.

Friends of Femili PNG is the Australian support organisation for Femili PNG, based in Canberra, Australia. In addition, Friends of Femili PNG also supports other projects to assist survivors of FSV in PNG.

Highlights

2019-20 has been a year of growth and change for Friends of Femili PNG.

As the world continues to respond to COVID-19 pandemic, Femili PNG's casework services on the ground and our support from Australia has continually adjusted to these changes. Impact from the pandemic in both PNG and Australia has been a challenge, but we have adapted practices in response. Femili PNG's case management centres adopted prevention practices in order to remain open. The Outreach and Training teams provided COVID-19 awareness to the most vulnerable and distributed PPE to partners.

Our capacity to fundraise was limited by Australian health policy and safety requirements in 2020 and several of our planned events were cancelled. Despite this, our regular donations remained strong throughout the period.

In February we expanded our team to include two part-time Technical Support Officers who assist and support Femili PNG staff in Port Moresby and Lae, and work on Australian fundraising, data reporting, and communications.

Highlights from this year included:

- Providing development support to Femili PNG in the areas of governance, policy development, data management, financial management, communications, programs management, and monitoring and evaluation.
- Maintaining fundraising and partner development in Australia while supporting the Femili PNG team throughout the COVID-19 pandemic.
- Developing a Strategic Plan for the next 5 years of operation for Femili PNG and Friends of Femili PNG.
- Implementing major changes to Femili PNG's data collection and monitoring, which is used to understand client needs and issues, advocate for change, and for research purposes.
- Coordinating fundraising events, which included trivia nights in Canberra and Brisbane and online auctions.
- Supporting projects to assist survivors of FSV such as providing COVID-19 relief funds and contributions to safe house renovations in Port Moresby.
- Maintaining our high standard of governance to comply with the Australian Council for International Development (ACFID) Code of Conduct and worked towards accreditation from the Australian NGO Cooperation Program (ANCP).

Femili PNG's achievements

Friends of Femili PNG and Femili PNG work together to deliver services to survivors of FSV in PNG. 2019-20 was a year of significant growth for Femili PNG. Some of the highlights were:

- The Lae case management centre (CMC) assisted 527 clients, which was consistent with previous years despite increased precautionary measures in response to COVID-19. Port Moresby CMC had its first full year of operation and saw a sharp increase in demand from 185 in 2018-19 to 441 in 2019-20.
- In total across both centres, there were 909 new cases handled by Femili PNG (473 in Lae, 436 in Port Moresby), 59 reopened cases (54 in Lae, 5 in Port Moresby), and 10,660 follow-up consultations (6,777 in Lae, 3883 in Port Moresby).
- In 2019-20, there were 254 interim protection orders (IPOs) granted (151 from Lae, 103 from Port Moresby) and 125 permanent protection orders (POs) granted (83 from Lae, 42 from Port Moresby) to Femili PNG clients.
- Femili PNG supported the repatriation and reintegration of 79 clients (56 women, 7 male children, and 16 female children), as well as child dependents.
- In 2019-20, a total of 120 clients were supported at the Bel isi safe house in Port Moresby.
- Femili PNG delivered awareness raising sessions to 31,373 people over 149 sessions. These sessions focused on informing people about FSV, child abuse, the law, their rights, and responding to instances of FSV or child abuse.
- Femili PNG conducted 10 partner training sessions to 281 participants, which for the first time included training to schools and teachers.
- In 2019-20, Femili PNG raised PGK 580,960 in cash and in-kind services valued at PGK 1,288,977 through non-DFAT sources. This included local fundraising among Femili PNG staff and stakeholders. In-kind donations were valued at approximately PGK 10,521 for the period.
- Development of expansion plans for casework services in Goroka, Eastern Highlands Province.

For further information on the work of Femili PNG, please see the annual report available on the Femili PNG website.





Photo: Femili PNG Board (Absent: Stephanie Copus-Campbell)

Femili PNG's work with survivors

Femili PNG fills a gap in support and services for FSV survivors in PNG. Caseworkers work directly with survivors to ensure that they are able to access the services that they need. This includes referrals to external service providers like police, health centres, courts, or welfare, and direct support like counselling or legal advice.

Part of Femili PNG's role is to facilitate working relationships with partners so that clients are able to access critical services like safe house accommodation, police and legal services, and medical care.

Case management

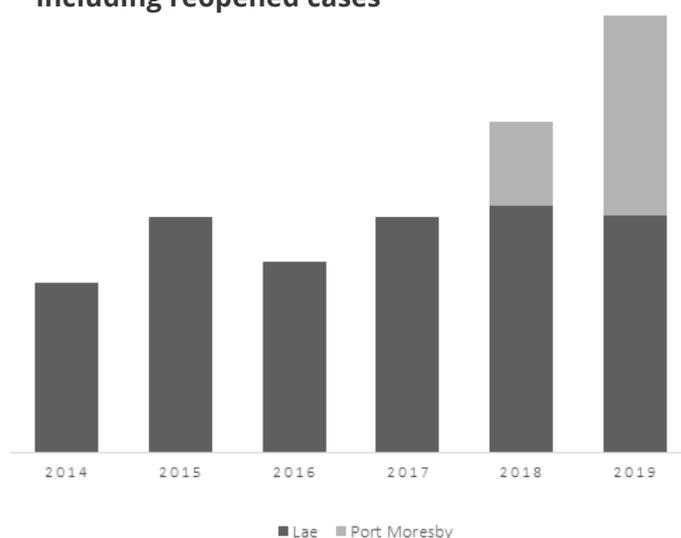
Case management continued to be Femili PNG's focus for development throughout 2019-20.

In Lae, 527 survivors were assisted, which was consistent with previous years despite increased precautionary measures in response to COVID-19.

Port Moresby CMC saw an increase from 185 in 2018-19 to 441 in 2019-20, with 2019-20 being its first full year of operation.

Across both centres, there were 59 reopened cases (54 in Lae, 5 in Port Moresby), and 10,660 follow-up consultations (6,777 in Lae, 3883 in Port Moresby).

Total cases by year including reopened cases



New clients in 2019-20

excluding reopened cases

	Lae	POM	Total
Without disability	441	360	801
Male adult	14	12	26
Female adult	368	310	678
Male child	13	7	20
Female child	46	31	77
With disability	32	76	108
Male adult	1	4	5
Female adult	28	70	98
Male child	0	1	1
Female child	3	1	4
Total	473	436	909

Development support to Femili PNG

Friends of Femili PNG provides ongoing technical assistance and mobilises resources in Australia to support Femili PNG's work, assisting survivors of FSV.

In the 2019-20 year, Friends of Femili PNG provided both financial support and technical assistance for Femili PNG. Key areas of Friends of Femili PNG's support include:

- Governance and policy development
- Support to Femili PNG's executive management
- Support of Femili PNG's IT functions
- Media and communications assistance
- Financial management support
- Financial support to the Lae CMC
- Support for the Bel isi Initiative CMC and safe house in Port Moresby
- Assistance with data collection, management and interpretation

Specifically over the past year Friends of Femili PNG helped Femili PNG by:

- Providing high-level support to executive management in relation to Board and donor reporting.
- Assisting executive management with ongoing monitoring and evaluation for the purposes of compliance, reporting, policy development, and improving operations where possible.
- Assisting with the regular review and development of policies and risk processes.
- Ongoing assistance with data collection, management and interpretation, used for understanding client needs, research, and advocacy.
- Identification of potential funding partnerships for Femili PNG's operations or new projects for development.
- Working with Femili PNG's Communications and Fundraising Officer to assist with social media, communications, and marketing.
- Supporting the external evaluation of Femili PNG's Lae operations by Dr Judy Putt, including supplying and interpreting data.

Data for Development: the Femili PNG Data Platform

Friends of Femili PNG has assisted Femili PNG to establish its Data Platform. Femili PNG already has a strong record of collecting and analysing client data. But the organisation's reliance on spreadsheets and manual entry meant that the error rate was high, checking difficult, and analysis and reporting time-consuming.

This year, with support from Friends, Femili PNG moved to an online Data Platform. Our information officers now enter client information not onto a spreadsheet but an online data system, where the information is securely stored, cleaned, anonymised and analysed.

The benefits of the new system include: faster and more accurate data entry; greater scope for error-checking; a single, unified client database for the entire organisation since inception; automated graph and table generation for reports; greater utility of the data for staff and management. While the development of the Data Platform has not been without its challenges, it has already proved its worth, and is an excellent example of collaboration between Friends and Femili PNG.

Other projects in PNG

While supporting Femili PNG is the main objective of Friends of Femili PNG, we also provided support for other projects in PNG in line with our objectives. This included a Bel isi PNG Initiative project to better resource safe houses in Port Moresby.

The Dublin Marathon fundraiser also raised over \$56,000 (130,000 PGK) for the Bel isi PNG Initiative, which was used to assist people vulnerable to FSV during COVID-19 and partner service providers to ensure that their services remained strong throughout the pandemic.



Photo: Runners in the Dublin Marathon, which raised over \$56,000 for people vulnerable to FSV during the pandemic

Kaugere Safe House and Haus Ruth Renovation

In conjunction with Oil Search Foundation and the Bel isi PNG Initiative, Friends of Femili PNG supported the safety and facilities upgrades of two safe houses in Port Moresby, Haus Ruth and Kaugere Safe House.

Though working closely with Femili PNG, Friends of Femili PNG looks to support projects that assist survivors of FSV in PNG generally, such as these upgrades.

Repairs and maintenance were done by young men who had graduated from a City Mission program designed to get troubled boys off the street by developing skills, values, and experience. Working to refurbish Haus Ruth was a huge undertaking, including sanding and painting the interior and exterior, retiling the bathroom, fixing the electricity wiring, replacing floor boards, adding kitchen cabinets, and replacing gutters, pipes, flywires, and security screens.

Bilum shop

Throughout 2019-20, Friends of Femili PNG continued to operate our bilum shop as one of our fundraising initiatives. A bilum is a traditional Papua New Guinean bag, handmade using a unique twisting and weaving technique.

Making bilums is an important source of income for some Papua New Guinean women, including many of Femili PNG's clients.

In 2019-20, Friends of Femili PNG made around \$250 through selling these beautiful pieces of work.

Events

Though 2019 had several successful fundraisers, capacity for in-person fundraising in Australia was limited by COVID-19 restrictions in 2020. Social distancing requirements and venue closures led to postpone key events such as the Canberra Times Marathon Festival, originally scheduled for April 2020.

Though the pandemic impacted Friends of Femili PNG's ability for public outreach to new supporters, the ongoing support from regular donors and stakeholders has been incredibly positive. We remain grateful for the support of volunteers, partners, and the community for their assistance with fundraising and events, especially during these challenging times.

Key fundraising events over the past year included:

- Zonta Club Trivia Night at the Ainslie Football Club on 26 July 2019, which raised over \$4,000.
- Brisbane Trivia Night hosted by Murray Henman at New Farm Bowls Club on the 14 September 2019, which raised over \$2,200.
- Donation and promotion of Femili PNG's work at the Pacific Fashion Festival in October 2019.
- High tea and painting workshop at the PaintBar in Brisbane on 23 November 2019, which raised over \$2,000.
- Screening of *Power Meri* organised by Nick Borthwick and the Brekkie Korero Group in Wellington, New Zealand, which raised over NZD 600.
- Ethiopia PNG fundraiser in London, with screening of *Power Meri* and auction, hosted by Lucy and Joanna Lester on 5 January 2020.



Photo: Trivia Night at New Farm Bowls, September 2019

Friends of Femili PNG's Christmas online auction through AllBids.com.au raised over \$2,000.

We are grateful to the following companies and individuals who donated auction items:

- Amor Luminis
- Big River Distilling Co
- Bri Lee
- Burnlee Excursions on Horseback
- Enigma Fine Chocolates
- The Food Co-op Shop and Café
- Four Winds Vineyard
- Hachette Australia and UQP Books
- Homeleigh Grove
- Iori Japanese Restaurant
- Karen de Plater and Dan Paull
- Lake George Winery
- Long Track Pantry
- Madman Entertainment
- Niugini Arabica
- North Canberra Osteopathy
- The Street Theatre
- Suffragette Watches
- Surveyor's Hill Vineyards
- Urban Providore



Photo: Trivia Night at the Zonta Club, July 2019

Volunteers and pro bono support

We thank all of the volunteers who contribute their time and effort to Femili PNG and Friends of Femili PNG. Their passion, commitment, and technical expertise underpins our successful operation.

We remain indebted to our regular givers who donate between \$20-\$1,000 a month to ensure our sustainability. Thank you for your ongoing support.

To find out more about becoming a regular donor, visit femilipng.org or email friends@femilipng.org

We are also grateful to the organisations and individuals who have assisted in our fundraising:

- AllBids
- Dylan Tovey and Paintbar Australia
- Joanna and Lucy Lester
- Lindy Kanan
- Murray Henman
- Nick Borthwick
- The Pacific Fashion Festival
- The #RunForFemiliPNG team at the Canberra Times Marathon Festival
- Zonta Club of Canberra

We would also like to thank the Development Policy Centre, Crawford School of Public Policy, The Australian National University for the pro bono support provided to Friends of Femili PNG, including through the provision of office space.

With special thanks to the following volunteers:

- Ajay Tambay
- Ashlee Betteridge
- Arichika Okazaki
- Beriy Zipamor
- Clare Holberton
- Gregory Damien
- Hanna Selesele Faaaliga
- Lyndsay Freeman
- Rod Mummery
- Sabit Otor
- Shannon Young
- Sherman Surandiran
- Sue Sadauskas

Staffing

Friends of Femili PNG employs one full-time and two part-time employees. Fiona Gunn is Femili PNG's Development Manager and is also the CEO of Friends of Femili PNG. Andrew Howes and Richard Cooper are both part-time Technical Support Officers and began working for Friends of Femili PNG in February 2020.

Friends of Femili PNG remains committed to the continuing professional development of staff. In October 2019, Fiona Gunn attended the ACFID Conference and Pawa Liklik, a one day forum for small NGOs working in PNG. In 2020, Fiona also attended DFAT webinars and received technical advice and assistance to support Friends of Femili PNG's application to the Australian NGO Cooperation Program.

Technical Support Officers Richard Cooper and Andrew Howes undertook orientation and on-the-job training on child protection; prevention of sexual exploitation, abuse and harassment; anti-fraud and anti-corruption; and security. They also further developed skills in data management, governance and financial management.

Staff development: Jonica Jay

Jonica Jay, Femili PNG's Communications and Fundraising Officer, travelled to Canberra for professional development meetings and a series of speaking engagements in July 2019.

Jonica, who is based in Femili PNG's Lae office, spoke about the work of Femili PNG's outreach team at a fundraising trivia night hosted by the Zonta Club of Canberra. She also met with Mr Chris Moraitis, Secretary of the Attorney-General's Department, and staff from DFAT's PNG branch. Jonica and Fiona also presented on the work of Femili PNG to staff from the Family Law and Family Safety branches of the Attorney-General's Department.

In terms of professional development, Jonica undertook training in website development, and met with communications professionals from 1800RESPECT and Canberra's Domestic Violence Crisis Service.

Femili PNG prioritises the professional development of staff, and Friends of Femili PNG assists by organising conference attendance and planning for activities in Australia.



Photos: Jonica Jay speaking at the Zonta Club in July 2019; Jonica with Fiona Gunn and bilums for sale; Jonica and Fiona speaking at the Attorney-General's Department

Our board



Professor Stephen Howes

Chair of the Board

Director, Development Policy Centre,
Australian National University



Anna Wissink

Treasurer

Based in Lae, Mrs Wissink has extensive
private sector and HR experience



Dr Eric Kwa

Deputy Chair

Secretary, PNG Department of Justice
and Attorney-General



Stephanie Copus-Campbell

Executive Director, Oil Search Foundation



Marcia Kalinoe

Secretary

National Coordinator, Family and Sexual
Violence Committee, Port Moresby



Kelly Williamson

Director, Australian National Audit Office
and social worker

Meeting attendance

	13 August 2019	8 November 2019 (AGM)	15 February 2020	23 May 2020
Stephen Howes	✓	✓	✓	✓
Eric Kwa	✓	✗	✗	✓
Marcia Kalinoe	✓	✓	✓	✓
Anna Wissink	✓	✗	✓	✓
Stephanie Copus-Campbell	✓	✓	✓	✓
Kelly Williamson	✓	✓	✓	✓



ACFID
MEMBER

Friends of Femili PNG is a full member of the Australian Council for International Development (ACFID).

Friends of Femili PNG was admitted as an ACFID member in late 2019 after becoming a signatory to the ACFID Code of Conduct. This involved Friends of Femili PNG further developing its policies and programs to meet the high standards set by ACFID.

The experience was incredibly beneficial for Friends of Femili PNG and Femili PNG. ACFID members commit to best practice in international development, which we have used as an opportunity to strengthen our operations to ensure compliance with the Code of Conduct.

Governance

Friends of Femili PNG is an incorporated association in the Australian Capital Territory and is registered with the Australian Charities and Not-for-Profit Commission.

Friends of Femili PNG (ABN: 41 706 886 372) is endorsed as a Deductible Gift Recipient by the Australian Tax Office. Donations of \$2 or more to Friends of Femili PNG are tax deductible in Australia.

Visit www.femilipng.org/donate to make a donation.

Financial Statements

Friends of Femili PNG's 2019-20 accounts were audited. Our financial statements comply with ACFID's presentation and disclosure requirements.

In 2019-20, Friends of Femili PNG had a total revenue of \$296,403, which was down from last year's total of \$338,582. This was mostly due to the drop in monetary donations during COVID-19 pandemic. Grants increased from the previous financial year with two project grants received. Friends of Femili PNG was also eligible for the Australian Government Jobkeeper wage subsidy payment for staff. Income from commercial activity, including the sale of bilums, increased from 2018-19 despite the reduced fundraising.

In total, Friends of Femili PNG expended \$272,832 on international aid and development programs, a 38% reduction on the previous year's expenditure. This was primarily due to the drop in donations and fundraising capacity. In addition to Friends of Femili PNG's usual program support to Femili PNG, we also supported safe house projects under the Bel isi PNG Initiative and Femili PNG's outreach work through funds from Mundango Abroad.

The full finance and audit report is also available at www.femilipng.org. For further information on the presentation and disclosure requirements, refer to www.acfid.asn.au

Friends of Femili PNG Financial Health: A Snapshot

- Due to the challenges of 2019-20, Friends of Femili PNG's total revenue of \$296,403 was down by approximately \$40,000 from 2018-19.
- Expenditure in international development programs also decreased by 38% in 2019-20, however was still significant at \$272,832. Substantial in-kind and pro bono support was provided.
- Despite COVID-19, Friends of Femili PNG's financial health remains stable. The drop in fundraising income has been offset by the organisation's eligibility for Australian Government assistance programs, and maintaining a core group of regular givers. Plans are underway to explore new ways of fundraising and revenue-raising in 2020-21.

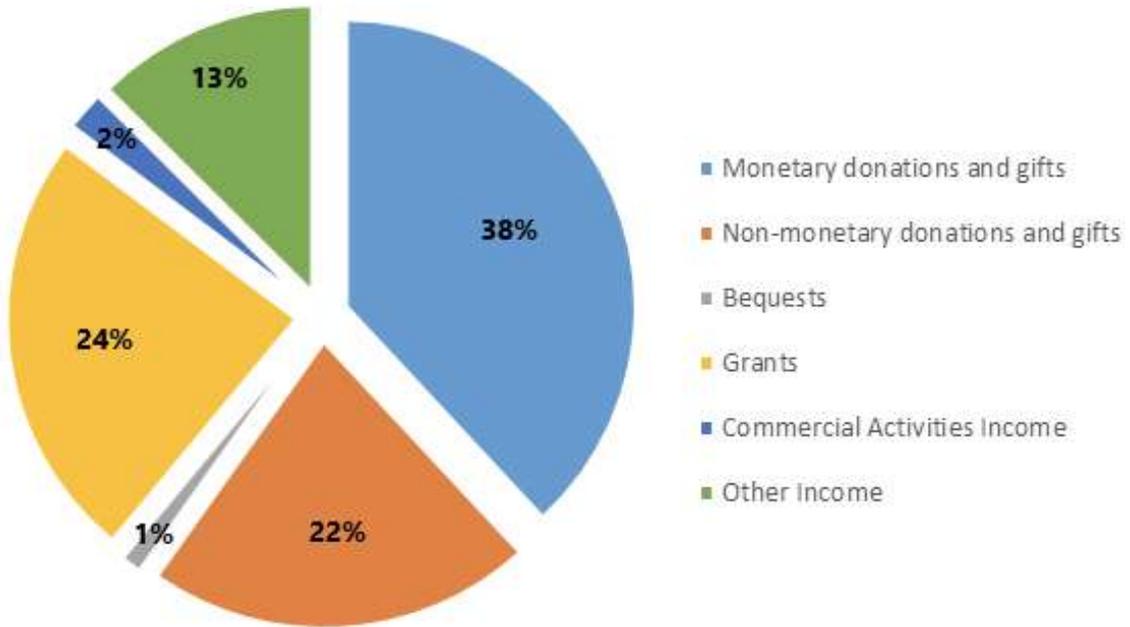
**STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
REVENUE		
Monetary donations and gifts	113,012	275,907
Non-monetary donations and gifts	64,197	31,764
Bequests	3500	-
Grants	72,200	30,000
Commercial activities income	6,494	911
Australian government COVID-19 support	47,000	-
TOTAL REVENUE	306,403	338,582
EXPENDITURE		
International Programs	168,462	383,725
Funds to international programs	94,300	300,720
Program support costs	74,162	83,005
Fundraising Costs	10,384	11,291
Public	6,278	8,696
Government, multilateral and private	4,106	2,595
Accountability and Administration	29,789	11,348
Non-monetary Expenditure	64,197	31,764
Total international aid and development programs	272,832	438,128
Commercial activities expenditure	129	254
Other expenditure	843	-
TOTAL EXPENDITURE	273,805	438,382
TOTAL SURPLUS / (DEFECIT) FROM ORDINARY ACTIVITIES	32,598	(99,800)

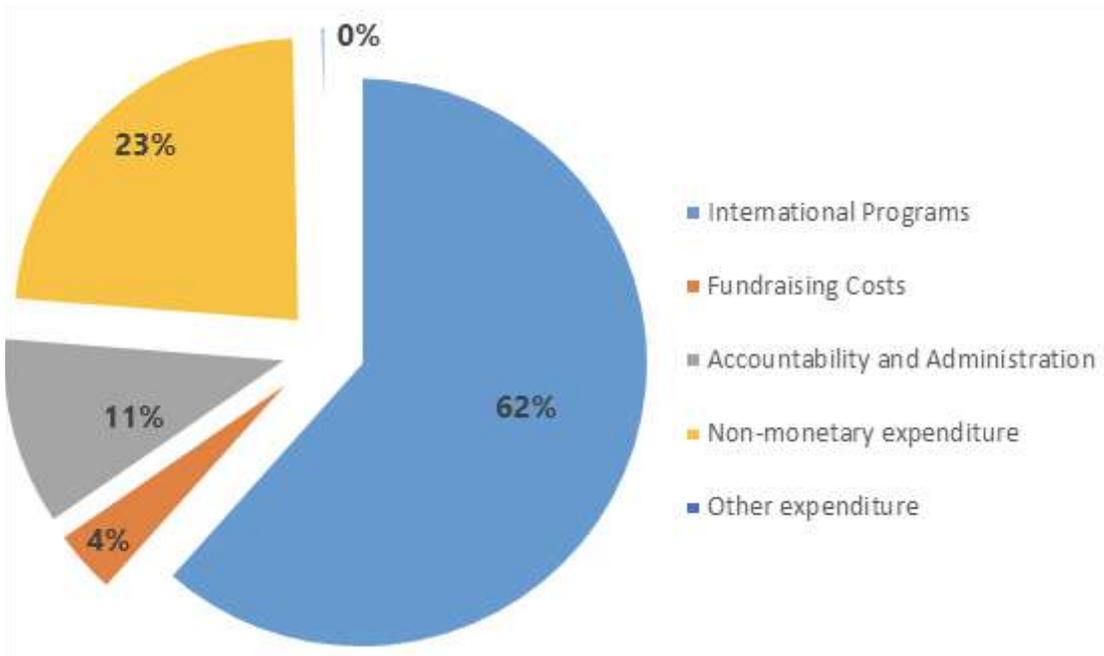
These financial statements comply with the presentation and disclosure requirements of the ACFID Code of Conduct.

Refer to the ACFID Code of Conduct website for further information.

Where our funds came from



How our funds were spent



Friends of Femili PNG's non-monetary donations and expenditure are in the form of pro-bono work, contributed to by volunteers.

FRIENDS OF FEMILI PNG INCORPORATED
ABN 41 706 886 372

FINANCIAL REPORT

FOR THE YEAR ENDED
30 JUNE 2020

FRIENDS OF FEMILI PNG INCORPORATED

ABN 41 706 886 372

CONTENTS

MEMBERS' REPORT	2
AUDITOR'S INDEPENDENCE DECLARATION	3
INDEPENDENT AUDITOR'S REPORT	4
STATEMENT OF PROFIT OR LOSS	6
STATEMENT OF FINANCIAL POSITION	7
STATEMENT OF CHANGES IN EQUITY	8
STATEMENT OF CASH FLOWS	9
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020	10-13
MEMBERS' DECLARATION	14

FRIENDS OF FEMILI PNG
INCORPORATED ABN 41 706 885 372

MEMBERS' REPORT

The members present their report, together with the financial statements, on Friends of Femili PNG Incorporated for the year ended 30 June 2020.

MEMBERS

The following persons were officers of the incorporated association during the whole of the financial year and up to the date of this report, unless otherwise stated:

Stephen Howes (Chair)
Eric Kwa (Deputy Chair)
Anna Wissink (Treasurer)
Marcia Kalinoe (Secretary)
Stephanie Copus-Campbell (Committee Member)
Kelly Williamson (Committee Member)

PRINCIPAL ACTIVITY

The principal activity of the entity was to support and promote the work of Femili PNG to assist survivors of family and sexual violence in Papua New Guinea to access the services they need.

SIGNIFICANT CHANGES

During the financial year, the Incorporated association became a reporting entity. These general purpose financial statements have been prepared on an accrual basis to comply with Australian Accounting Standards and Reduced Disclosure Requirements.

OPERATING RESULT

In the current financial year the incorporated association recorded a surplus from ordinary activities of \$32,597 (2019: deficit \$99,800)

SUBSEQUENT EVENTS

No material subsequent events have occurred since balance date.

The members are not aware of any significant events since the end of the reporting period with exception of the possible effect of the Novel Coronavirus (COVID19) pandemic and the related impact on the Association's future results of operations, cash flows and financial condition which cannot be reasonably estimated at this stage

Stephen Howes

Chair of Friends of Femili
PNG

Dated:



13 November 2020

Anna Wissink

Treasurer of Friends of Femili PNG

Dated:


13 November 2020



Chartered Accountants

18 Napier Close
DEAKIN ACT 2800
PO Box 52, DEAKIN WEST ACT 2800
AUSTRALIA

Plr: (02) 6282 3341
Fax: (02) 6282 3342
Email: bamoa@interline.com.au
ABN: 87 965 412 346

AUDITOR'S INDEPENDENCE DECLARATION

As auditor for the financial report of the Friends of Femili PNG Incorporated for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

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

Bandle McAneney & Co

Anthony J. Bandle FCA
Partner

Canberra

Dated this 13 day of November 2020



Chartered Accountants

19 Maple Drive
DEAKIN ACT 2600
PO Box 52, DEAKIN WEST ACT 2600
AUSTRALIA

Tel: (02) 8282 3341
Fax: (02) 8282 3342
Email: isaac@bandlemaulney.com.au
ABN: 87 955 412 046

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
FRIENDS OF FEMILI PNG INCORPORATED**

We have audited the financial report of Friends of Femili PNG Incorporated. ("the Association") which comprises the Members Report, Statement of Financial Position as 30 June 2020, Statement of Profit or Loss, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2020, a summary of significant accounting policies, other explanatory notes and the Members Declaration.

Qualification

It is not practicable to establish accounting controls over cash receipts from all sources beyond the recording of amounts entered in the books and records.

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

Opinion

In our opinion, the accompanying financial report of the Association is in accordance with Division 60 of the *Australian Charities and Not-for-profits Act 2012*, including:

- a) giving a true and fair view of the Association's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence 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 Association meet the requirements of Note 1. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter. The Members are responsible for the preparation and fair presentation of the special purpose financial report in accordance with the accounting policies described in Note 1 of the financial statements and for such internal control as the Committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, the Members are responsible for assessing the Association'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 intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
FRIENDS OF FEMILI PNG INCORPORATED**

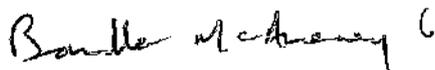
Auditor's Responsibilities for the Audit of the Financial Report

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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 Association'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 Association 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 Members 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.



Bandle McAneney & Co



Anthony J. Bandle FCA
Partner

Dated This 13 Day of November 2020

*Liability limited by a scheme approved under
Professional Standards Legislation*

FRIENDS OF FEMILI PNG INCORPORATED

ABN 41 706 886 372

STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
Revenue		
Monetary donations and gifts	113,012	275,907
Non-monetary donations and gifts	64,198	31,764
Bequests	3,500	-
Grants	-	30,000
Australian Foundations	72,200	-
Commercial Activities Income	6,494	911
Australian Gov. COVID-19 Support	47,000	-
Total Revenue	306,404	338,582
Expenditure		
International Aid and Development Programs		
International Programs		
- Funds to international programs	94,300	300,720
- Program support costs	74,162	83,005
Fundraising costs		
- Public	6,278	8,696
- Government, multilateral and private	4,106	2,595
Accountability and administration	29,790	11,348
Non-monetary expenditure	64,198	31,764
Total International Aid and Development Programs	272,834	438,128
Commercial Activities Expenditure	129	254
Other Expenditure	844	-
Total Expenditure	273,807	438,382
Total surplus/ (deficit) from ordinary activities	32,597	(99,800)

The accompanying notes form part of these financial statements.

FRIENDS OF FEMILI PNG INCORPORATED
ABN 41 706 886 372

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020 \$	2019 \$
ASSETS			
Current Assets			
Cash and cash equivalents	3	80,085	50,744
Australian Gov. COVID-19 Support		19,000	
Total Current Assets		99,085	50,744
LIABILITIES			
Current Liabilities			
Trade and other payables		3,583	5,773
Annual leave provision		5,495	2,261
Deferred revenue	4	19,800	5,100
Total Current Liabilities		28,878	13,134
NET ASSETS		70,207	37,610
EQUITY			
General reserves		50,000	-
Retained Earnings		20,207	37,610
TOTAL EQUITY		70,207	37,610

The accompanying notes form part of these financial statements.

FRIENDS OF FEMILI PNG INCORPORATED
ABN 41 706 886 372

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	Retained Earnings	Reserves	Total
Balance as at 30 June 2018	137,410	-	137,410
Deficit from operations	(99,800)	-	(99,800)
Balance as at 30 June 2019	37,610	-	37,610
Surplus from operations	32,597		32,597
Transfer to reserves	(50,000)	50,000	-
Balance as at 30 June 2020	20,207	50,000	70,207

The accompanying notes form part of these financial statements.

FRIENDS OF FEMILI PNG INCORPORATED
ABN 41 706 886 372

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	237,906	203,682
Payments to suppliers and employees	(208,565)	(448,762)
Net cash generated from/ (used in) operating activities	<u>29,341</u>	<u>(245,080)</u>
Net increase/ (decrease) in cash held	29,341	(245,080)
Cash on hand at the beginning of the financial year	50,744	295,824
Cash on hand at the end of the financial year	<u>80,085</u>	<u>50,744</u>

The accompanying notes form part of these financial statements.

FRIENDS OF FEMILI PNG INCORPORATED

ABN 41 706 886 372

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

New or amended Accounting Standards and Interpretations adopted

The incorporated association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') 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.

Basis of preparation

These general purpose financial statements have been prepared in accordance with the requirements set out in the ACFID Code of Conduct, Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board ('AASB'), the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act (ACT) 1991* and associated regulations, as appropriate for not-for-profit oriented entities.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the incorporated association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 2.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the incorporated association and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Donations- monetary

Donations are recognised at the time the funds are received.

Donations- non- monetary

In line with the ACFID Code of Conduct, the value of material volunteer services received in-kind is disclosed in the Income Statement. Material voluntary services are valued using the job descriptions and relative rates of pay published in the Recognised Development Expenditure (ROE) Guidelines published by DFAT at: https://dfat.gov.au/about-us/publications/Documents/rde_notes.doc.

Grants

Grants are recognised as revenue in the year received or receivable to the extent of expenditure during the year for the purpose of the grant. Grant monies that have been received or are receivable but have not been expended at balance date are recognised as unexpended grants in Deferred Revenue.

FRIENDS OF FEMILI PNG INCORPORATED

ABN 41 706 886 372

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income tax

As the incorporated association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

GST

The entity is not registered for GST, therefore all figures are GST inclusive.

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 incorporated association'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 incorporated association'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 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.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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.

Deferred Revenue

Grants are recognised as revenue in the year received or receivable to the extent of expenditure during the year for the purpose of the grant. Grant monies that have been received or are receivable but have not been expended at balance date are recognised as Unexpended grants in Deferred Revenue.

NOTE 2. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

FRIENDS OF FEMILI PNG INCORPORATED

ABN 41 706 886 372

NOTE 2. CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (CONTINUED)

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Key judgement - Deferral of revenue and revenue recognition

Grants are recognised as revenue in the year received or receivable to the extent of expenditure during the year for the purpose of the grant. Grant monies that have been received or are receivable but have not been expended at balance date, including interest thereon where required under the terms of the grant, are recognised as Unexpended grants in Deferred Revenue.

Impairment of non-financial assets other than goodwill and other indefinite life intangible assets

The incorporated association assesses impairment of non-financial assets other than goodwill and other indefinite life intangible assets at each reporting date by evaluating conditions specific to the incorporated association and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs of disposal or value-in-use calculations, which incorporate a number of key estimates and assumptions.

Employee benefits provision

As discussed in note 1, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

NOTE 3. CASH AND CASH EQUIVALENTS

	2020	2019
	\$	\$
Cash at bank	<u>80,085</u>	<u>50,744</u>

NOTE 4. DEFERRED REVENUE

Grant for project	<u>19,800</u>	<u>5,100</u>
-------------------	---------------	--------------

NOTE 5. KEY MANAGEMENT PERSONNEL DISCLOSURES

Compensation

The aggregate compensation made to officers and other members of key management personnel of the incorporated association is set out below:

Aggregate compensation	<u>70,000</u>	<u>105,555</u>
------------------------	---------------	----------------

NOTE 6. CONTINGENT LIABILITIES

The incorporated association have no contingent liabilities as at 30 June 2020 and 30 June 2019.

FRIENDS OF FEMILI PNG INCORPORATED

ABN 41 706 886 372

NOTE 7. COMMITMENTS

The incorporated association had no commitments for expenditure as at 30 June 2020 and 30 June 2019.

NOTE 8. RELATED PARTY TRANSACTIONS

Key management personnel

Disclosures relating to key management personnel are set out in Note 5.

Transactions with related parties

There were no transactions with related parties during the current and previous financial year.

NOTE 9. EVENTS AFTER THE REPORTING PERIOD

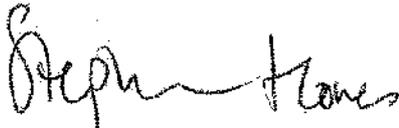
The members are not aware of any significant events since the end of the reporting period with the exception of the possible effect of the Novel Coronavirus (COVID-19) pandemic and the related impact on the Association's future results of operation, cash flows and financial condition which cannot be reasonably estimated at this stage.

FRIENDS OF FEMILI PNG INCORPORATED
ABN 41 706 886 372

MEMBERS' DECLARATION

I declare that:

- the attached financial statements and notes comply Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations issued by the Australian Accounting Standards Board (AASB), the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Act (ACT) 1991* and associated regulations;
- the attached financial statements and notes give a true and fair view of the incorporated association's financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the incorporated association will be able to pay its debts as and when they become due and payable.



Chair

Dated this 13th day of November 2020



Treasurer

Dated this 13th day of November 2020



PACIFIC WOMEN
SHAPING PACIFIC DEVELOPMENT

**DEVELOPMENT
POLICY CENTRE**

Belisi PNG
BETTER LIVES BETTER BUSINESS

**HAROLD MITCHELL
FOUNDATION**

**MUNDANGO
ABROAD**

**NEWCREST
MINING LIMITED**

**Oil Search
Foundation**

**PACIFIC
FASHION
FESTIVAL**

**ZONTA
CLUB OF
CANBERRA INC**
MEMBER OF ZONTA INTERNATIONAL
EMPOWERING WOMEN
THROUGH SERVICE & ARTISANRY

Donations to Friends of Femili PNG are tax-deductable in PNG and Australia. To donate, visit our website.

www.femilipng.org

info@femilipng.org
www.facebook.com/femiliPNG/
www.twitter.com/FemiliPNG

© Friends of Femili PNG 2020