



Pacific Assist
Inspiring Self-reliance

Annual Report
01 July 2019 – 30 June 2020

Completed July 2020

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Vision

Inspiring Self-reliance

Mission

Our mission is to inspire individuals, families, and communities to be emotionally, physically, economically, and educationally self-reliant.

In addition to the mission statement, Pacific Assist is guided by its 4 Core Principles of Self-reliance:

- Individual and collective self-determination
- Personal responsibility and integrity
- Community
- Development Mindset

Overview

Pacific Assist is an Australian and New Zealand based not-for-profit charity serving the nations of the South Pacific. Our mission is to inspire individuals, families, and communities to be emotionally, physically, economically, and educationally self-reliant. Pacific Assist identifies disadvantaged communities within the South Pacific and then seeks to assist those communities build their self-reliance capacity. An essential element of this effort is engaging the individuals, families, and communities receiving assistance in the process of identifying needs and determining and implementing solutions. Fostering self-reliance is at the heart of Pacific Assist's partnerships with South Pacific communities. Pacific Assist defines self-reliance as the capacity to envision a self-determined future and the freedom and capacity to access the necessary spiritual, mental, emotional, social and physical resources to enact that vision.

4 Core Principles of Self-reliance

Individual and collective self-determination – The right that individuals and communities have to freely act in accordance with their values and to be full participants in determining and implementing their own goals and strategies.

Personal responsibility and integrity – The obligation that everyone has to do all that they can to support themselves, to engage in the process of individual and community development, and to act with honesty and in compliance with the laws and expectations of society.

Community – This principle encompasses the idea that true self-reliance includes connecting with and caring for others. It is expressed as a commitment to the common good, a sense of obligation to one's neighbour, and respect for the rule of law. It acknowledges that no one individual, group, or organisation has all the necessary knowledge, skills, resources, networks and relationships to build a successful, self-reliant community. It invites collaboration, cooperation and mutual respect within and between organisations and within and between communities. Essential to applying this principle is the quality of empathy. Having empathy is acknowledging that all individuals and communities have a right to a voice and to be heard and understood. In practice, empathy is expressed by listening with a sincere desire to understand how life is experienced by another. It is the act of seeking to walk in someone else's moccasins – seeking and listening to their insights, opinions, concerns, and feedback.

Development Mindset – A mindset that encompasses initiative, creativity, and innovation. This mindset is expressed through a willingness of individuals and communities to take charge of their destiny, engage in personal and collective life-long learning, and to imagine new possibilities, new solutions, new methods either through original invention or by modifying what already exists.

Board of Directors

Richard McLean – Director / Chair



Richard commenced working in the Financial Services sector in 1988. He is a certified financial planner, and founder and owner of Frontier Financial Group. Richard's passion is assisting others to achieve their goals and enjoy a quality life. He is married to Janelle, and they have five children. He is an avid follower of rugby, and enjoys running in his leisure time.

Riki Tukukino – Director / Deputy Chair



Riki is a Management Studies graduate. He has held various management positions with Mobil Oil Australia and FH Faulding, and has been the director of two companies operating in the pharmaceutical and food industries. He is currently a Self-Reliance Manager for the Pacific Area, Self-Reliance and Welfare Department of The Church of Jesus Christ of Latter-day Saints. Riki sees Pacific Assist as an opportunity to make a real difference in people's lives. Riki is married to Donna and they have three children. He loves rugby, and is an avid All Blacks supporter.

John McLean - Director



John has enjoyed the benefits of a sound education and formal qualifications. Together with his wife Gaynor, he has raised three sons. It was while these young men were at school that education became a central focus in their household, culminating years later in a Government appointment as the inaugural School Trustee of New Zealand's very first Senior High School located in Albany, Auckland. He has enjoyed a long history of elected local Government participation, including being appointed Chairman of numerous local organisations. He is presently a Hearings Commissioner with Auckland Council. In addition to his roles in local government, John runs his own Financial Planning practice in Auckland.

Callum Blair - Director



A former Senior Police Officer, and recipient of two prestigious policing commendations, Callum has been Owner and Director of Campus Security NZ Limited since 1998. He is a highly experienced security specialist, Relationship Manager, Contractors Representative, and Contract Manager with high-level skills in the implementation, training, and management of major security services contracts. Enhancing his professional background is Callum's experience in local politics. He has served on various boards and committees, including five terms as a City Councilor and chair of the Regulatory Committee for six years. Callum is married to Irene, and they have 3 daughters and 3 sons.

Clive Haydon – Secretary / Projects Manager



Clive has worked in a variety of roles managing outdoor education and other personal development programs for a variety of organisations, including charities supporting disadvantaged youth. He holds a Bachelor of Arts (Outdoor Education) and a Master of Science (Youth and Family Recreation). Assisting others to reach their highest potential has been his professional focus for over 25 years. Clive is married to Shari. They have four sons. He loves the outdoors, bushwalking, and canyoneering.

Members

Callum Blair

Robert Gordon

John Mclean

Richard McLean

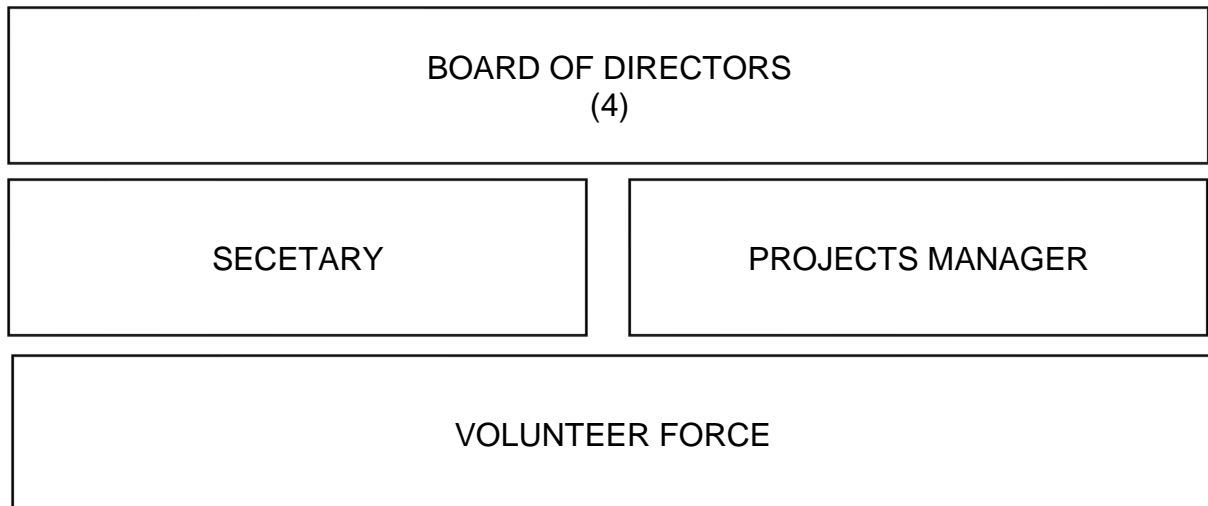
Riki Tukukino

Organisational Structure

Company Type

Australian Public Company (Registered Charity Limited by Guarantee)

Leadership & Management



Charity Tax Concession Status

Public Benevolent Institution endorsed to access the following tax concessions:

- GST Concession
- Income Tax Exemption
- FBT Exemption

Deductible Gift Recipient (DGR) Status

Endorsed as a Deductible Gift Recipient (DGR) from 06 Jun 2018

Charitable Purposes

The company's object is to pursue the following charitable purpose(s):

Assist disadvantage individuals, families, and communities in Australia, New Zealand, the islands of the South Pacific, and other nations in need to become emotionally, physically, economically, and educationally self-reliant by building partnerships and mobilizing expertise and resources that:

- Foster educational development
- Promote health & well-being
- Provide humanitarian aid
- Promote economic development

In seeking to fulfil these charitable purposes, Pacific Assist engages with governments, communities, and families. Pacific Assist believes the organisation is most effective when working in trusted partnerships to achieve common objectives. In addition, we believe results are improved when people freely give of their means, time, and talents with no other motivation than to bless the lives of others.

Chair's Statement

During the period July 2019 to June 2020, Pacific Assist sought to implement the strategy laid out in the 2019 Annual General Meeting to:

- Build and strengthen all current projects and partnerships
- Seek financial support for our projects through grant applications and seeking additional project partners
- Work with Latter-day Saint Charities as a key strategic partner
- Develop the Port Moresby Model Schools Project

All current projects continued to be developed and to progress, with the exception of the Vanuatu Principal Mentor Program that was put on hold until further resources could be sourced to support its development. Key achievements included:

- Delivering 23 containers of furniture despite Covid-19 restrictions
- Conducting a Turbo Touch – Exercise to Beat Diabetes event with 600 Tongan High School students
- Bringing Latter-day Saint missionaries together with students from Northcote Intermediate School in Auckland to upgrade computers being donated to the Tongan Department of Education

During the 2020 year, Pacific Assist continued to work with Latter-day Saint Charities as a key strategic partner. Their support was crucial to the success of the Furniture for Schools project. Beyond the partnership with Latter-day Saint Charities, Pacific Assist continued to seek further funding opportunities. We extended our relationship/partnership network to 20. We also worked to meet compliance obligations to become an Australian Council for International Development (ACFID) member – a prerequisite to apply for DFAT Australian NGO Cooperation Program (ANCP) funding.

As per the strategy, the Port Moresby Model Schools Project was initiated. This included a study of development and innovative education theories and practices, and the establishment of a project partnership with Birdwing Independent School. As the first step in the project, Birdwing Independent and Pacific Assist are currently administering program design input surveys to students, parents, and teachers.

During the 2020 financial year, Pacific Assist continued to make important contributions to building self-reliance in many communities across the South Pacific. In addition, we extended our relationships and partnerships with NGOS, government, community, and business leaders.

We look forward to building on these efforts as we work together to inspire self-reliance among the peoples of the South Pacific over the next 12 months and beyond.

Richard McLean
Chair

Overview of Projects That Fulfilled Charitable Purposes

During the period July 2019 to June 2020, Pacific Assist sought to implement the strategy laid out in the 2019 Annual General Meeting. This strategy was as follows:

In 2020, Pacific Assist will work to build and strengthen all current projects and partnerships. In addition, we will continue to seek financial support for our projects through grant applications and seeking additional project partners.

In 2020, Latter-day Saint Charities will remain our key strategic partner. Their locally based personnel, existing relationships with key local government and non-government organisations and other grass roots community leaders and organisations, and their financial resources make a significant contribution to the success of Pacific Assist projects. As has always been the case, in 2020 we will align our projects with Latter-day Saint Charities strategic priorities and work in close partnership with them.

In addition to consolidating and strengthening the existing projects, Pacific Assist will seek to develop one additional project in 2020, the Port Moresby Model Schools Project. The object of this project is to inspire self-reliance through a holistic education approach with one school. The selected school then becomes a model for other schools to learn from. Pacific Assist proposes to work with an entire school community (principal, teachers, students, and parents) to design a strategic development plan that incorporates:

- School leadership improvement
- Student leadership improvement
- Staff and student psychological and physical well-being
- Lifting literacy and numeracy rates to United Nations benchmark standards
- Physical facilities improvements to a standard that promotes effective teaching and learning
- Community engagement

This approach is intended to achieve a targeted, significant impact as opposed to a more broadly spread smaller impact.

Review of Strategy Implementation (Work to build and strengthen all current projects and partnerships)

Furniture for Schools

In the South Pacific islands large numbers of students are sitting on the floor or have very poor-quality desks and chairs. Through the Furniture for Schools Project, Pacific Assist and Latter-day Saint Charities are assisting to alleviate this problem. The result is an enhance learning environment, better educational outcomes, and an increase in students' self-reliance.

Schools in both Australia and New Zealand continue to seek out the opportunity to donate in-good-condition desks and chairs. Donations were sourced through:

- The Pacific Assist website donation form
- Schools calling Pacific Assist directly
- Referrals from new furniture suppliers
- Referrals from other schools
- Referrals from Campus Security
- Referrals from Frontier Financial Group's principal conferences
- Referrals from Frontier Financial Group's newsletter

In addition to donating desks and chairs, many schools also donate in good condition library books and some schools donate in good condition computers, bookshelves, and stationary. A highlight was a shipment that included computers upgraded by Northcote Intermediate School students and missionaries from The Church of Jesus Christ of Latter-day Saints. The two groups worked together to put up-to-date hard drives into the donated computers. Representatives of the New Zealand Department of Education attended this event as part of filming a documentary highlighting examples of multicultural initiatives within schools. The documentary team were very interested in the community service efforts of the missionaries and interviewed them as part of the documentary production.

From July 2019 to June 2020 Furniture for Schools shipped a total of 23 (20 foot) containers to the South Pacific, broken down as follows:

- Total containers: 23 (20 foot)
- Total containers shipped from New Zealand: 17
- Total containers shipped from Australia: 6 (3 x 40 foot)
- Approximately 2,300 double desks, 4,600 chairs, and hundreds of books
- Countries that received furniture: Fiji, Kiribati, Samoa, Solomon Islands, and Tonga

Although the Furniture for Schools project continues to be successful, there were two challenges that impacted on the number of containers that were able to be sent during this financial year.

1. During the second half of 2019, in the Pacific Area, Latter-day Saint Charities was in the middle of a major restructure. This included the reassigning of the Area Welfare Manager, Hans Sorensen, to a new role and the establishment of the new Welfare and Self-reliance Department. Paul Reid, the former Area Self-reliance Services Manager, was appointed as the new Area Welfare & Self-Reliance Services Manager, and Sam Williams was appointed to the newly created position of Humanitarian Manager. During the transition period there was considerable uncertainty about the structure and future of the Furniture for Schools project. In addition, several Latter-day Saint Charities' missionary couples returned home. In some cases, there were no immediate replacements, leaving a void in the process for furniture requests and receivals. However, Pacific Assist directors worked closely with Paul Reid and Sam Williams to work through the changes resulting from the restructure. The most significant change was that all Furniture for Schools Projects are now coordinated with the Humanitarian Manager and the WSR Regional Managers, not humanitarian missionaries.
2. In March of 2020, in both Australia and New Zealand, community movement restrictions were implemented in response to the Coronavirus pandemic. This impacted on Pacific Assist's capacity to load furniture and fill requests. In parts of Victoria, these restrictions will remain in place until at least the end of July.

Despite these challenges, Pacific Assist remains fully committed to the Furniture for Schools Project, and it continues to deliver a tremendously valuable resource to schools in the South Pacific.

Vanuatu (Port Vila) Principal Development and Mentor Program

The Vanuatu (Port Vila) Principal Mentor and Development Program (VPDMP) pilot was an initiative of the Vanuatu Ministry of Education and Training (MOET), Latter-day Saint Charities, and Pacific Assist conducted between April 30 and October 17, 2018 by Huddle Learning Systems. Its objective was to build educational self-reliance by assisting principals' build their capacity to lead teaching and learning in their schools, and thus improve learning outcomes for students.

In May of 2019, a voluntary Cultural Board of Advice was established to assist with the development of the next phase of the project. The board provided important

insights and feedback and made recommendations on options for how the program could be developed.

For Phase 2, it was proposed that mentors:

1. Prepare principals to meet Diploma of School Leadership English prerequisites:
 - a. Language proficiency (English/French and Bislama)
 - b. English for academic purposes
2. Assist principals set and meet annual performance standards goals in line with the MOET professional standards for principals
3. Assist in the establishment of Certificate/Diploma of School Leadership to be delivered through the local Teachers College or by an outside provider

Despite receiving endorsement by the Vanuatu MOET Director of Education, Samuel Katipa, and the Director of the School management Unit, Marcel Yamsiu, after further review, the proposal was considered too ambitious for the current resources of Pacific Assist. As such, development and implementation of the program was postponed until increased resources in the way of appropriate partners and sufficient funding could be sourced.

Still-useful Medical Surplus Project

In response to an appeal from both Latter-day Saint Charities and several Pacific Island hospitals for beds and equipment, Pacific Assist implemented the Still Useful Medical Surplus project in May of 2018. The aim of the project is to build self-reliance through improving health outcomes for patients. During the period July 2019 to June 2020 Pacific Assist shipped 116 in good condition electric hospital beds and 131 mattresses from Castlemaine Health to the Port Moresby General Hospital in Papua New Guinea. The culmination of this effort was a brief news item prepared by Latter-day Saint Charities that included commentary by Sister Sharon Eubank, President of Latter-day Saint Charities (available to be viewed at [Pacific Assist](#) or at [Church of Jesus Christ Newsroom](#)). Sister Eubank was visiting PNG at the same time as the official handover of the beds, and discussed with Pacific Assist Director, Richard McLean, issues relating to Latter-day Saint Charities' involvement in the South Pacific.

During this period, Pacific Assist continued to seek additional sources for still-useful medical surplus by reaching out to a variety of Australian health providers. This effort is ongoing.

Extra Mile Project

The Pacific Assist Extra Mile Project was launched in July of 2018. The Extra Mile Project is an initiative of Queensland Pacific Assist volunteers who undertake locally determined projects.

During 2019, the Extra Mile group continued to support the Tongan HIPPY project which concluded at the end of 2019. The HIPPY project was a home-based early literacy program. It consisted of 60 Tongan families, comprising 60 children, and used both full time (1) and part time (4) coordinators. The program's key objectives were to:

- Improve self-reliance by assisting participants to have the confidence to participate effectively in school
- Successfully complete the two-year trial period
- Establish partnerships with the Tonga MOET and other education providers to expand the reach of the program

In addition to the HIPPY Project, Extra Mile Project volunteers assisted to load two 40-foot containers with furniture donated by Brisbane schools. Both containers were sent to the Solomon Islands.

Turbo Touch Diabetes Prevention Program

The Turbo Touch – Exercise to Beat Diabetes program was established in March of 2019 with the following vision and objectives:

- Program Vision: Self-reliance through healthy eating and active lifestyles
- Program Objectives:
 - Promote diabetes prevention through introducing school students to a fun, highly active sports game suitable for all ages, sizes, levels of ability, and fitness levels
 - Educate school students about diabetes prevention, healthy eating, and active lifestyles through a practical and engaging experiential education medium
 - Engage teachers and community leaders in the process of utilising Turbo Touch to educate students about diabetes prevention, healthy eating, and active lifestyles
 - Promote the Pacific Assist Eat Healthy Be Active Diabetes Prevention Education Program within the broader school community including students, teachers, and parents

From July 2019 to June 2020, Pacific Assist conducted two Turbo Touch Exercise to Beat Diabetes tournaments.

1. Tonga High Turbo Touch – Exercise to Beat Diabetes Mini World Cup: As part of Pacific Assist's ongoing efforts to promote diabetes prevention in Tonga through the Turbo Touch – Exercise To Beat Diabetes program, Pacific Assist partnered with Turbo Touch Tonga and the Tonga Netball Association to conduct a Turbo Touch – Exercise to Beat Diabetes – Mini World Cup for Tonga High School.

The program was conducted over several days at Tonga High School, culminating in the mini world cup tournament on October 16, 2019 at Teufaiva Stadium, Nukualofa. Over 600 students, their teachers, and 30 international volunteers were involved in the program.

Fifty selected students participated in the mini world cup tournament (each team represented a country playing in the 2020 Rugby World Cup in Japan), and all students were engaged in a variety of games, competitions, and spectator activities aimed at reinforcing four key messages under the banner of Eat Healthy - Be Active:

- Exercise To Beat Diabetes
- To Be Elite - Watch What You Eat
- To Impress - Eat Less: Portion Size Matters
- Fast Food Fails The Healthy Eating Test

These messages were derived from general diabetes prevention messages promoted by governments, health providers, and diabetes prevention organisations. The messages were printed on T-shirts worn by participants in the tournament, appeared on Eat Healthy - Be Active banners, were reiterated by the Event Showman (MC), and formed the basis for physical activity, quiz, slogan, poster, and recipe competitions.

Another key element of the program was the involvement of elite athletes and other role models (heroes and legends) who acted as eat healthy – be active ambassadors. They participated in the tournament and reinforced eat healthy – be active messages. In the Tonga High School – Exercise To Beat Diabetes – Mini World Cup, members of the Australian Defence Force Rugby League team played one of the student teams in an exhibition match, and Tongan international netball players participated as coaches for the student teams.

Sponsors (Silver Fern and Rebel Sports) provided basketballs, netballs, rugby balls, and water bottles as prizes.

The program was endorsed by the Tongan Ministry of Education and Training and the Ministry of Internal Affairs, received extensive local television news coverage, and was deemed a great success by students and staff at Tonga High School. The relationship established with government officials and the school community, and the interest generated in the game led to discussions for further Turbo Touch – Exercise to Beat Diabetes events at Tonga High and with other schools. An event was due to be conducted with Tonga High and Liahona High School in April 2020. Unfortunately, this had to be postponed due to Coronavirus pandemic restrictions.

Running parallel with the Turbo Touch – Exercise to Beat Diabetes – Mini World Cup program was a rugby goal post donation and handover ceremony. The goal posts were made, donated, and erected by John Walker and Grant Richardson, directors of Streetworx Ltd., an Auckland based roadside and civil construction company. John and Grant donated the posts to Tonga High School in partnership with Pacific Assist. The goal post erection and handover ceremony acted as a pre-cursor to the main Exercise to Beat Diabetes Turbo Touch Mini World Cup.

When John and Grant heard of the work Pacific Assist and Latter-day Saint Charities were doing delivering second-hand school furniture and promoting diabetes prevention in Tongan schools, they saw an opportunity to get involved. “We’ve been looking for a way to make a contribution, particularly in Tonga,” explained John “This seemed like an ideal opportunity. We love sport, and giving something to the kids at the school so they can play rugby seemed like a great way to help.”

Tonga's Minister of Education and Training, the honourable Mr. Siaosi Sovaleni, attended and spoke at the handover ceremony. While noting that the gift of the rugby goal posts was received the day after Tonga beat the United States at the Rugby World Cup, Mr. Sovaleni, who is also the President of the Tonga High School Ex-Students Body, referred to an audience he had with the King of Tonga, who, he said, emphasised the importance of education and health to the prosperity and sustainable development of the Tongan people. Mr. Sovaleni went on to say, "I trust that Tonga High School will use this gift to develop teamwork and instil discipline in the spirit of building self-reliance through academic excellence and healthy lifestyles."

Streetworx are now looking at how else they may be able to contribute to building opportunities for Tonga High School students to be healthier and more active.

2. Northcote Intermediate School Turbo Touch – Exercise to Beat Diabetes Tournament: As part of Pacific Assist's ongoing efforts to promote diabetes prevention in New Zealand through the Turbo Touch – Exercise To Beat Diabetes program, Pacific Assist partnered with Touch New Zealand to conduct a Turbo Touch – Exercise to Beat Diabetes tournament for Northcote Intermediate School.

The program was conducted at the School on June 24, 2020. Approximately 100 students and their teachers participated in the program.

All students were engaged in a variety of pre-tournament Eat Healthy – Be Active competitions and skill development clinics. Throughout the day the four key Eat Healthy - Be Active messages were reinforced:

- Exercise To Beat Diabetes
- To Be Elite - Watch What You Eat
- To Impress - Eat Less: Portion Size Matters
- Fast Food Fails The Healthy Eating Test

The messages were printed on T-shirts worn by volunteers and role models, appeared on Eat Healthy - Be Active banners, were reiterated by the Event Showman (MC), and formed the basis for physical activity, slogan, poster, and recipe competitions.

Elite athletes and other role models (heroes and legends) provided coaching, acted as eat healthy – be active ambassadors, played in the tournament, and reinforced eat healthy – be active messages. The heroes and role models for the tournament were:

- Kevin Locke (former New Zealand Rugby League player)
- Brooke Blair (New Zealand Tall Ferns Basketball representative)
- Andy Morgan Tafea (New Zealand Indoor Netball and Tag Rugby representative)
- Danyon Morgan (New Zealand Tag representative and current player in the New Zealand Sevens system)
- Nomi Tafea (former Tonga Rugby League player)
- Fulltime missionaries from The Church of Jesus Christ of Latter-day Saints

The program was very well received, as summarised by the school's principal Phil Muir:

WOW! What a super-special day today was. So much positivity, role modelling, healthy activity and most of all – fun!!! Even the weather played its part, despite the forecasts! I'd like to express our community's gratitude for all the work that went in to make today so successful and inspirational. Events such as this are only successful when passionate people put in the hard yards – so, thank you to everyone who gave time, sweat, vision and dedication – I know our students and staff thoroughly enjoyed it. Great sport, awesome people. Really proud to see amazing events like this happening.

In the short term, it is difficult to gauge the impact of the diabetes prevention messaging delivered through both these projects, but Pacific Assist is developing survey instruments to attempt to measure this.

PNG Mum's Preschool

Since March of 2019, Pacific Assist has been contributing funds for educational materials for the PNG Mum's Preschool's program. The PNG Mum's Pre-school program has been established for groups of mothers in Port Moresby and other areas in Papua New Guinea. Students are aged four to nine, and many have not started attending school because they lack basic literacy and numeracy capacity and confidence. The goal of the program is to prepare students to be school ready. The groups meet at Latter-day Saint Chapels or in their own homes three days a week for two hours (some meet daily). There is a total of 324 students and 39 mothers (not including numbers for Isumo that are unknown) spread across 10 pre-schools. This is an increase of 236 students, and 25 mothers in the past 12 months. Table 1 shows the location and of the Mum's Preschools and a breakdown of ages and the number of students and mothers.

Table 1: Mum's Preschool Locations, Ages, and Student, Mum and Helper Numbers

Location	Ages	Students	Mums
Port Moresby:			
• Hohola	4-6	8	1
• 8 Mile	4-6	10	1
• 9 Mile	4-8	86	12
• Porabata	–	20	2
Central Province (Rigio)			
• Gaire	4-7	60	5
• Keresi	4-7	10	2
• Senunu	4-7	10	2
• Gabone	4-9	60	6

Gulf District Province			
• Malalaua	4-7	25	4
• Kukipi	3-9	35	4
Daru (closed due to no volunteer coordinator/teacher)			
Isumo (remote island that hasn't had any recent contact)			
Totals		324	39

In addition to the preschools listed above, there are mothers working with their children at home. However, due to distance, isolation, poor roads, bad weather, and no telecommunications it is very difficult to get regular updates from these pre-schools. Sister Hafoka tries to meet up with these mothers when she visits the areas for district or zone conferences.

In June of 2020, Sister Hafoka was introduced to Russell Jackson, Principal of Birdwing Independent School (see PNG Model Schools Project), and agreed to act as a resource to Russell in his efforts to establish a pre-school at Birdwing Independent School.

To establish a new pre-school, Sister Hafoka approaches mothers at church and gauges their interest in assisting their children to learn the basics of speaking, reading, writing, and counting. If there is enough interest and a mother who is willing to act as the coordinator and teacher, a pre-school is formed. Generally, there is a team of two to three mothers per pre-school sharing the coordinating role. Groups are created according to age, with about 6 children in each group. Fathers also participate in some groups.

Locally based training on how to administer the program is provided for the mothers by Sister Hafoka and other senior missionaries at least once a quarter or when it is needed. In some cases, it has been necessary to run a mum's pre-school for the mothers (a basic train-the-trainer) to assist them to get to a level where they could help the children. This lasted for about three months. Although most of the mothers have not completed high school, the training and the curriculum material they receive is sufficient to allow them to successfully teach their children the basics.

The curriculum is designed to be simple and not too onerous, so mothers can understand and implement it. Similarly, it doesn't require lots of resources. Mothers use common household items as learning mediums. Coordinators are provided with a folder with instructions and various letter, sound, number, colour, and shape activities they can choose from. There is a schedule for the entire school year that the teachers can choose to follow, but it can be adjusted according to the needs of their students. The focus is on learning the basic letters, sounds, numbers, colours and shapes through fun, games, and social interaction. The activities are simple and quick, and students can choose to rotate around each activity. Other learning mediums include monthly themes (spiritual and secular), daily calendars, classroom

rules, rhyming songs/poems, and story time. Sister Hafoka reports that the, “mothers are very creative and have wonderful ideas that they add to their teaching.”

To gauge the progress of students, mothers are provided with evaluation sheets and are asked to complete progress reports. Mothers appointed as teachers monitor the progress of the students in their group.

Pacific Assist will continue to contribute funds and in-kind donations to support the PNG Mum's Pre-schools.

Review of Strategy Implementation (Continue to seek financial support for our projects through grant applications and seeking additional project partners)

Grant Applications

- During the period July 2019 to June 2020, no grants were secured. However, it was determined that to be a Department of Foreign Affairs (DFAT) accredited charity, and thus be eligible to apply for DFAT grants, Pacific Assist needed to become an Australian Council for International Development (ACFID) member. As the requirements for ACFID membership are onerous and require the development of extensive operational policies and procedures, it was determined to invest effort qualifying and applying for ACFID membership rather than seeking grants. At the close of the 2020 financial year, Pacific Assist had completed approximately a quarter of the requirements for submitting a membership application.

As the initial grant application process initiated in the 2019 year and carried on until August 2019 yielded little results, and in consequence of the shift to qualifying for ACFID membership, the grant application process was put on hold.

- During the 2020 financial year, Pacific Assist continued its relationship with Touch New Zealand. Although no grants were accessed, Touch New Zealand provided in kind support for both the Tongan Exercise to Beat Diabetes – Turbo Touch Mini World Cup and the Northcote Intermediated School Turbo Touch – Exercise to Beat Diabetes Tournament. The combined effort to secure grants for mutually beneficial diabetes prevention projects is ongoing.

Establish Additional Partners

In the 2020 financial year, Pacific Assist undertook to build a network of relationships and partners with as many NGOs, corporates, government departments, and other

organisations and individuals working in the development sector as possible. The objectives of this effort were to:

- Build trust and key friendships
- Build our capacities by learning from and being mentored by others
- Find opportunities to collaborate on projects of mutual interest
- Discover and gain access to funding sources

Across the course of the last 12 months, Pacific Assist directors have established relationships with the following individuals and organisations:

- Andrew Wilkins (Publishing Director, Business Advantage International)
- Ben Jenkinson (Director, Casey Tech School)
- Don Mann (CEO, Pacific Cooperation Foundation)
- Grant Richardson (Director, Streetworx Ltd)
- Greg Weller (former Marketing and Fundraising Officer, Youth Town)
- Imelda Griffin (Manager Marketing & Communications, Westpac PNG)
- JB Tinker (Senior Territory Manager, Certiport)
- Jeff Foy (Manager for Strategic Relationships & Area Support, Latter-day Saint Charities)
- John Walker (Director, Streetworx Ltd)
- Kara Stuart (Community Engagement Coordinator, Casey Tech School)
- Kathe Kirby (Executive Director of the Asialink Centre of The University of Melbourne and of the Asia Education Foundation (AEF), and Coordinator of the AEF's PNGAus Partnership Secondary Schools Project)
- Kerry Cooper (Deputy Facility Director, Education Capacity Development Facility)
- Kylie Sterling (Senior Trade Commissioner, Austrade – Pacific)
- Mike Nelson (Chief Operating Officer, Kokoda Track Foundation)
- Philippa Hawken (Senior Business Development Manager, Austrade – Auckland)
- Ray Allen (Chief Operations Officer, Code Avengers)
- Rohan Botica (Business Development Adviser, Austrade – Auckland)
- Salote Sisifa (Chief Executive Officer, Tonga Netball Association)
- Samson Korawali (Founder & Chief Executive Officer, Reelae)
- Sandi Hackett (Partnerships Manager, Touch New Zealand)

All the above provided valuable insights, information, and contacts. In addition, Pacific Assist has continued to work closely with many of them and some are engaging in Pacific Assist projects.

Maintaining these relationships and establishing new ones is an ongoing effort.

In addition to the goal of establishing additional relationships and partnerships, the 2019 annual report indicated Robert and Rose Gordon of the Extra Mile Project had accepted an invitation to help drive philanthropy among organisations and individuals who have an interest in supporting disadvantaged communities in the Pacific, at home, and the broader international community. However, just prior to the 2019 AGM, Robert was called to serve as an Area Seventy for The Church of Jesus Christ of Latter-day Saints. The demands of this appointment restricted the couple's capacity to focus on seeking philanthropic support. Nevertheless, they did secure additional funds for the final phase of the Tongan HIPPY Program.

Review of Strategy Implementation (Aligning projects with Latter-day Saint Charities strategic priorities)

Although Latter-day Saint Charities remained a key strategic partner during the period 1 July 2019 to 30 June 2020, it became evident during the year, particularly with the restructure of the Welfare and Self-reliance Department, that Pacific Assist needed to have a broader strategic partnership model. Although Pacific Assist and Latter-day Saint Charities have shared values and many shared goals, they also have goals and approaches that differ. As such, the board of directors determined that in addition to the projects Pacific Assist and Latter-day Saint Charities partner on, Pacific Assist should pursue viable and appropriate projects aligned with its charitable purposes, values, goals and interests even if they are not projects Latter-day Saint Charities is interested in partnering on.

Review of Strategy Implementation (Develop the Port Moresby Model Schools Project)

As an initial step in the development of the Port Moresby Model Schools Project, Pacific Assist commenced a research project to:

- Review models and theories of international development
- Review the relationship between education and economic innovation in developing countries
- Review innovative education approaches, especially in developing nations
- Review existing NGO innovative education initiatives in PNG

(see Appendix 1 for a bibliography of the material reviewed to date)

Although the research is ongoing, there have been two key insights that are well documented in the material reviewed:

- The importance of building self-reliance and sustainability through fostering local solutions to local problems, and engaging local people in implementing their solutions
- Innovation in education should be the focus of education development to equip young people for a rapidly changing world

Our experience and research insights prompted some ideas about what a model school might look like. Such a school might include:

- Supporting home centred learning for both parents and children
- Enterprise learning, where schools collaborate with local community, business, and industry enterprises to build student's science, technology, engineering, arts, mathematics (STEAM) and enterprise (problem solving, collaboration, and creativity) skills
- Collaborating with business, industry, and tertiary education sectors to build pathways from school to the workplace and to tertiary education.

These are just initial possibilities, there may be many more. Whatever the model ultimately looks like, it will be strongly influenced by the beliefs, ideas, and initiatives of the local communities Pacific Assist partners with. Pacific Assist's intent is to explore, test, and refine these and other ideas.

Simultaneous to the research project, Pacific Assist was searching for a PNG school that would be interested in partnering on the project. While visiting Port Moresby in March and October of 2019, Pacific Assist directors made connections with several schools, but after an assessment of their individual circumstances, it was decided to invite Birdwing Independent School to be the first school to partner on the project. Owner, CEO, and principal of the school, Russel Jackson accepted the invitation and the PNG (Birdwing) Model School Project was inaugurated. An MOU was signed in June of 2020.

Birdwing Independent School is an independent private school located in Boroko, Port Moresby. The school was established in 2009, has 12 teachers, and a population of approximately 120 students, ranging in age from 5 – 13 years old. Students complete the standard Papua New Guinea, Department of Education curriculum. Birdwing Independent is large enough to provide a reasonable community sample, yet small enough to ensure the project is manageable in its establishment phase. In addition to the standard curriculum, Birdwing promotes a strong language and numeracy education. The school is well placed to experiment with computer technology, likely to be a significant tool in the building of the teaching capacity of organisations and the learning capacity of individuals in PNG into the future. Russell recently built a computer technology room comprising 20 computers with an internet connection. Russell has lived and worked in the Port Moresby community for 34 years. Among many previous high-level roles, he served as a

Senior Curriculum Officer (Science) for Papua New Guinea National Department of Education. He is an educational explorer, experimenter, and entrepreneur in his own right, and has the experience, knowledge, passion and interest to provide both the setting and the insights necessary to help bring the project into fruition.

Together Birdwing Independent and Pacific Assist will explore, test, refine and implement educational theories, frameworks, and practices that build both organisational teaching and individual learning capacity. Essential to this process will be seeking the insights, ideas, feedback, and proposals of parents, students, teachers, administrators, local business and industry groups. As data is collected and the community engages in the development of the model, there may be a need to adjust or even change the unfolding model. Initially, there will be continual collection of data and testing of hypotheses and methodologies. However, this is likely to change overtime as experimentation and testing reveal effective methodologies to implement and scale.

The objectives of the project are to:

- Explore the current teaching and learning environment
- Discover the strengths and challenges within the teaching and learning environment
- Engage the whole teaching and learning community (teachers, students, parents, administrators) in the process of educational improvement, problem solving, and innovation
- Engage the whole teaching and learning community (teachers, students, parents, administrators) in experimenting with and testing possible teaching and learning improvements, solutions, and innovations

The success of the project will be measured against these objectives. The overarching purpose underpinning these objectives is the quest to build collective and individual self-reliance – community and individual capacity to envision a self-determined future, and the freedom and capacity to access the necessary spiritual, mental, emotional, social and physical resources to enact that vision – through building organisational teaching and individual learning capacity.

As the first step in the project, Birdwing Independent and Pacific Assist are currently administering surveys to students, parents, and teachers designed to:

- Engage the community in the process of building education capacity
- Give all community members an opportunity to share their ideas, insights, proposed solutions/strategies for building education capacity in their families and community
- Foster education ownership and self-reliance
- Determine what job Birdwing Independent's parents and students are "hiring" school to do

Pacific Assist will report on the initiatives and results of the project as it unfolds.

Review of Pacific Assist's 2020 Goals

Pacific Assist set the following goals for the 2020 financial year:

- Raise \$200,000 in addition to funding provided by Latter-day Saint Charities
- Ship 60 containers of school furniture (New Zealand and Australia combined)
- Assist a minimum of 20 Vanuatu principals meet the Certificate/Diploma literacy and writing prerequisites
- Ship 4 containers of hospital equipment
- Establish the Turbo Touch Diabetes prevention program in 10 Tongan schools
- Conduct 4 Turbo Touch Diabetes Prevention Program tournaments in Tonga (1 per quarter)
- Establish two funding partnerships each for the Extra Mile Tongan HIPPY Project and the PNG Mum's Preschool Project
- Establish the parameters and funding partners necessary to launch the Port Moresby Model Schools project in the 2021 financial year

These were ambitious goals, despite much endeavour and activity, except for sending 4 x 20-foot (2 x 40 foot) containers of hospital equipment, none were fully achieved in the 2020 year; and some have not been accomplished even in part. As such, Pacific Assist will adjust the timeframe and make slight amendments to the goals themselves. The goals will remain similar, but the time frame for their achievement will be split into two parts, one year and five years.

Additional Projects in 2020

South Pacific Diabetes Treatment and Prevention Hub

Based on the initial proposal by Dr. Dean Clark to utilise the fire damaged Lautoka Hospital¹ in Fiji as a South Pacific diabetic treatment hub, Latter-day Saint Area Strategic Officer, Hans Sorensen invited Pacific Assist to conduct a feasibility study to assess possible models for, and the viability of, a South Pacific diabetes training and prevention hub based in Fiji.

The vision was for the facility to be an operating training hospital providing specialist training and active clinical treatment of patients. Training and clinical services would focus on both diabetes treatment and prevention, with a very strong emphasis on prevention. It would include training for professionals across all spheres of diabetic treatment and prevention including nutritionists and dieticians. The facility would draw upon the skills and knowledge of high performing Australian and New Zealand medical experts to train South Pacific medical professionals.

Pacific Assist accepted Hans Sorensen's invitation and commenced an initial scoping of the project. However, before much work was completed Latter-day Saint Charities discontinued their involvement in the project due to the lack of funding available from the Fijian Ministry of Health. As an alternative, discussions were initiated around supporting an existing foot wound care training program; however, this discussion was put on hold in the wake of the COVID-19 response and restrictions.

¹ Laukota Hospital is a public hospital. There is a private hospital in Suva that could also be considered. The Suva hospital is a full-service private hospital that is not currently functioning to capacity. It is 70% owned by Bank of the South Pacific (BSP). They are based in PNG. The remaining partners shares are from India and have left.

Financial Statements

Furniture for Schools Ltd. (Trading as Pacific Assist) met all financial obligations for the 2019/2020 financial year. The company has no outstanding debts. Frontier Accounting has prepared a detailed financial report for the 19/20 financial year and this will be tabled at the 2020 Annual General Meeting (see Appendix 2 - Annual Financial Report).

Furniture for Schools Charitable Trust met all financial obligations for the 2019/2020 financial year. The trust has no outstanding debts. Associated Business Advisors has prepared a detailed performance report for the 19/20 financial year and this will be tabled at the 2020 Annual General Meeting.

2021 Strategic Plan and Goals

During the 2021 financial year, Pacific Assist will continue to build and strengthen all current projects and partnerships. In addition, we'll continue to seek financial support for our projects through grant applications and seeking additional project partners.

In 2021, Latter-day Saint Charities will remain a key strategic partner. Their locally based personnel, existing relationships with key local government and non-government organisations and other grass roots community leaders and organisations, and their financial resources make an important contribution to the success of Pacific Assist projects. As has been the case in 2020, in 2021 the Furniture for Schools project will continue to be a key element in the partnership with Latter-day Saint Charities. In addition, where our goals and strategies align, we will also work in close partnership on other projects. However, in addition to the partnership with Latter-day Saint Charities, Pacific Assist will seek to establish other strategic partnerships with organisations whose values, goals and interests align with ours.

To strengthen our capacity to achieve our goals, Pacific Assist will seek to broaden our partnership and funding base by:

- Continuing to build a network of relationships with as many likeminded NGOs, corporates, government departments, and other organisations and individuals working in the development sector as possible. The objectives of this effort are to:
 - Build trust and key friendships
 - Build our capacities by learning from and being mentored by others
 - Find opportunities to collaborate on projects of mutual interest
 - Discover and gain access to funding sources
- Work with Austrade to identify applicable funding sources to apply for
- Complete compliance requirements and apply for ACFID membership – a prerequisite to apply for DFAT Australian NGO Cooperation Program (ANCP) funding.

Pacific Assist's 2021 Goals

- Ship 30 (20-foot) containers of school furniture (New Zealand and Australia combined)
- Ship 4 (20-foot) containers of hospital equipment

- Establish the information technology partnerships between Birdwing Independent and Certiport, Code Avengers, and Northcote Intermediate School
- Facilitate the creation of a community created innovative education model for Birdwing Independent School
- Expand the PNG Model Schools Project to Jubilee Secondary College in Port Moresby
- Run four Exercise to Beat Diabetes programs as follows:
 - Auckland x 2
 - Tonga x 2
 - Samoa x 1
- Complete compliance requirements and apply for ACFID membership
- Increase Pacific Assist's relationship/partnerships network from 20 to 40 individuals/organisations

Pacific Assist's Five-Year Goals (2021 – 2025)

- Raise \$200,000 in addition to funding provided by Latter-day Saint Charities
- In connection with the PNG Model Schools Program, establish five "Enterprise Hubs" in Port Moresby
- Establish the Models Schools Project in Vanuatu based on the PNG model (this would incorporate the principal mentor program)
- Establish the Turbo Touch Diabetes prevention program in 10 Tongan schools
- Establish the Turbo Touch Diabetes prevention program in 5 Samoan schools
- Establish two funding partnerships for the PNG Mum's Preschool Project

Acknowledgements

During the 20/21 financial year Pacific Assist was able to make important contributions to many communities across the South Pacific. In addition, we have established relationships with significant South Pacific island, Australian, and New Zealand business, government, and community leaders. All of this would not have been possible without our partners and friends.

First and foremost, we would like to acknowledge our key strategic partner Latter-day Saint Charities. Without their goodwill, wonderful humanitarian missionaries, and project sponsorship Pacific Assist could not have achieved all that it has.

We would also like to acknowledge and express gratitude to our other project partners and friends without whom we could not achieve our goals. Specifically, we acknowledge and thank ANL, Auckland Otara Stake, Australian Defence Force Rugby League, Birdwing Independent School, Blue Planet Logistics, Campus Security Tonga, Castlemaine Health, Certiport - Digital Literacy, Code Avengers, Epworth Health Care, Extra Mile Foundation, Freight On Board, Frontier Financial Group, Furnware, Huddle Learning Systems, Innova Group, Northcote Intermediate School, Papua New Guinea Department of Education and Training, Port Moresby General Hospital, Rebel Sports, Schoolastic New Zealand, Silver Fern, Streetworx, Teufaiva Stadium - Nukualofa, Tonga High School, Tongan Netball Association, Touch New Zealand, Transam Logistics, Turbo Touch Tonga, Vanuatu Ministry of Education and Training, Victorian Department of Education and Training, and Vocus.

Also essential to our success are the many volunteers who have given of their time, effort, and talents to enable us to deliver our various programs. These volunteers include friends and family members, missionaries of The Church of Jesus Christ of Latter-day Saints, school principals, teachers, and students, and other members of the community.

We look forward to many more successes as we work together to inspire self-reliance among the peoples of the South Pacific.

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Appendix 2 - Annual Financial Report

Annual Report

Pacific Assist

30 June 2020

Prepared by Frontier Accounting Pty Ltd

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Pacific Assist For the year ended 30 June 2020

We have compiled the accompanying special purpose financial statements of Pacific Assist, which comprise the balance sheet as at 30 June 2020, the profit and loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

1. Director's Responsibility

The directors of Pacific Assist are solely responsible for the information contained in the special purpose financial statements and have determined that the significant accounting policies adopted as set out in Note 1 to the financial statements are appropriate to meet their needs and for the purpose that the financial statements were prepared.

2. Our Responsibility

On the basis of information provided by the directors of Pacific Assist, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the directors provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the directors of Pacific Assist. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Frontier Accounting Pty Ltd

PO Box 397, Inverloch VIC 3996

21 January 2021

Signed

Pacific Assist For the year ended 30 June 2020

The directors have determined that the company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The directors of the company declare that:

1. the financial statements and notes, as set out herein present fairly the company's financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. in the directors' 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 Board of Directors:

Director: Richard Mclean

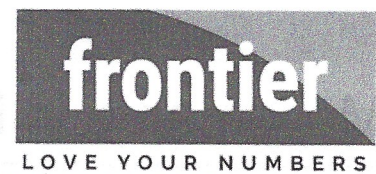
Dated this 28th day of January 2021

Director: Rikki Tukukino

Dated this 28th day of January 2021

This report is a revised ACFID compliant version of the original 2020 Annual Financial Report. The original non-ACFID compliant version was approved and signed by the directors on 07/08/2020.

Profit and Loss



Pacific Assist For the 12 months ended 30 June 2020

	Jun-20	Jun-19
Income		
Donation Received	11,745	-
Gross Receipts	81,532	162,139
Interest Income	14	13
Total Income	93,291	162,152
Gross Profit	93,291	162,152
Less Operating Expenses		
Advertising	49	46
Bank Fees	235	80
Donation	11,800	3,988
Filing Fees	-	475
Freight & Courier	67,236	128,014
Insurance	1,942	142
Motor Vehicle Expenses	104	532
Office Expenses	3,752	1,473
Printing & Stationery	3,185	285
Subscriptions	321	65
Telephone & Internet	193	145
Training Expenses	-	3,902
Travel - International	1,241	11,741
Travel - National	1,032	5,932
Truck Hire Charges	-	1,548
Website Expenses	720	-
Total Operating Expenses	91,809	158,368
Net Profit	1,482	3,784

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Movements in Equity

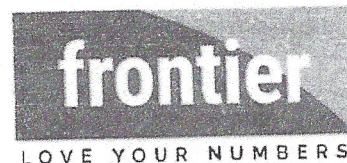
Pacific Assist As at 30 June 2020

	30 Jun 2020	30 Jun 2019
Equity		
Opening Balance	12,097	8,313
Current Year Earnings	1,482	3,784
Total Equity	13,579	12,097

Notes

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Balance Sheet



Pacific Assist As at 30 June 2020

	30 Jun 2020	30 Jun 2019
Assets		
Bank	14,938	10,476
Business Account	14,938	10,476
Total Bank		
Current Assets	25	3,621
BAS Receivable	25	3,621
Total Current Assets	14,963	14,097
Total Assets		
Liabilities		
Current Liabilities	1,384	2,000
Loan - Frontier Financial Group Pty Ltd	1,384	2,000
Total Current Liabilities	1,384	2,000
Total Liabilities	13,579	12,097
Net Assets		
Equity		
Current Year Earnings	1,482	3,784
Retained Earnings	12,097	8,313
Total Equity	13,579	12,097

Notes

Signed

This statement is to be read in conjunction with the Notes to the Financial Statements and the accompanying Compilation Report.

Director: Richard Mclean
Dated this 28th day of January 2021

Director: Rikki Tukukino
Dated this 28th day of January 2021

Notes to the Financial Statements

Pacific Assist For the year ended 30 June 2020

1. Statement of Significant Policies

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users dependent on general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the needs of members.

The financial report has been prepared in accordance with the significant accounting policies disclosed below which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of this report are as follows:

1.(a) Income Tax

The income tax expense for the year comprises current income tax expense. The company does not apply deferred tax. Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities are therefore measured at the amounts expected to be paid to the relevant taxation authority.

1.(b) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in, first-out basis and include direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenses.

1.(c) Property, Plant and Equipment

Property, plant and equipment are carried at cost, independent of directors' valuation. All assets, excluding freehold land and buildings, are depreciated over their useful lives to the company.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the profit and loss. Each year the difference between depreciation based on the revalued carrying amount of the asset charged to the profit and loss and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

1.(d) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs.

1.(e) Provisions

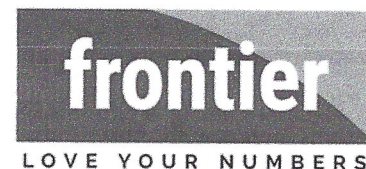
Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

1.(f) Cash and Cash Equivalents

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

Notes to the Financial Statements



1.(g) Revenue and Other Income

Revenue is measured at the value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue. Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established. Revenue recognition relating to the provision of services is determined with reference to the stage of completion of the transaction at reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable. All revenue is stated net of the amount of goods and services tax (GST).

1.(h) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

2. Code compliant financial statements

The financial statements have been prepared in accordance with the requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID website www.acfid.asn.au

Income Statement of Furniture for Schools (Trading as Pacific Assist)
For Year Ended 2020

	2020	2019
Revenue		
Donations and gifts		
Monetary	\$11,745.00	\$162,139.00
Non-monetary		
Grants		
Commercial Activities Income		
Other Income	\$81,546.00	\$13.00
Total Revenue	<u>\$93,291.00</u>	<u>\$162,152.00</u>
Expenditure		
International Programs	\$85,318.00	\$155,942.00
Community Education		
Fundraising Costs		
Accountability and Administration	\$6,492.00	\$2,426.00
Commercial Activities Expenditure		
Non-monetary expenditure		
Other expenditure		
Total Expenditure	<u>\$91,810.00</u>	<u>\$158,368.00</u>
Excess/(Shortfall) of Revenue Over Expenditure	<u>\$1,481.00</u>	<u>\$3,784.00</u>

Financial declaration for Responsible Person

per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The directors declare that in the directors' opinion:

- (a) there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- (b) the financial statements and notes do not satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 20 2*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Richard McLean¹

Directors' declaration



Dated this 15 day of June 2021

¹ The term 'Responsible Person' could be replaced with director(s) of the company or trustee(s) of the trust or if the trustee is a body corporate, a director(s) of the trustee.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FURNITURE FOR SCHOOLS LTD (TRADING AS PACIFIC ASSIST)

Opinion

We have audited the financial report, being a special purpose financial report of Pacific Assist, which comprises the balance sheet as at 30 June 2020, the income statement, movements in equity, and notes to the financial statements, including a summary of significant accounting policies, and responsible persons declaration.

In our opinion, the accompanying financial report of Pacific Assist has not been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

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

In our opinion, the accompanying financial report of Pacific Assist has been prepared in accordance with ACFID Code of Conduct for non-governmental development organisation.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ('the Code') that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has not been prepared to for the purpose of fulfilling the Company's financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the Australian Accounting Standards. The Directors' responsibility also includes such internal control as it determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Responsibilities of the Directors for the Financial Report (Continued)

In preparing the financial report, the Directors 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 Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Other Matter

The financial report for the year ended 30 June 2019 has not been audited. Accordingly, we are not in a position to and do not express an opinion on the comparatives for the financial year ended 30 June 2019.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 Company'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 Company 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 Directors 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.

LDAssurance
Chartered Accountants



Stephen O'Kane
Partner

Dated this 16th day of June 2021
330 Collins Street, Melbourne.

