



Pacific Assist

Inspiring Self-reliance

Pacific Assist Ltd.

Annual Report

01 July 2022 – 30 June 2023

Completed August 2023



ACFID
MEMBER



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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 Core Principles of Self-reliance:

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

Overview

Pacific Assist is a 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.

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.

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 Councillor and chair of the Regulatory Committee for six years. Callum is married to Irene, and they have 3 daughters and 3 sons.

Clive Haydon – Director / 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

Clive Haydon

Shari Haydon

Janelle McLean

John Mclean

Richard McLean

Andy Morgan-Tafea

Donna Tukukino

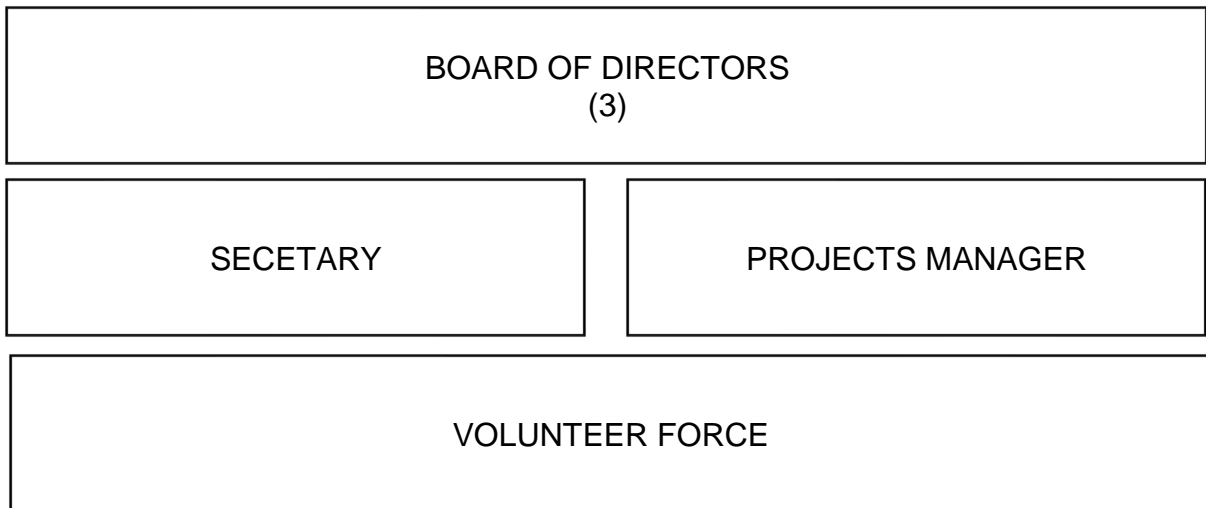
Riki Tukukino

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 2023, Pacific Assist has continued to pursue its vision of inspiring self-reliance. The year began with a significant change in the partnership with Latter-Day Saint Charities. In September 2022, the two organisations signed an agreement authorising Pacific Assist to take on the role of managing agent for all aspects of Latter-Day Saint Charities Furniture for Schools Projects in the South Pacific. This was a significant step up in terms of project management and an acknowledgement of the good work Pacific Assist has accomplished in this project over the past seven years.

Building education opportunities for disadvantage communities in PNG has been a corps focus of Pacific Assist projects for several years. In 2023, the PNG Outstanding Graduates Project was established to expand this focus to include assisting young adults transition from education to employment. The project involves assisting young adults prepare for employment and helping them connect with potential employers.

As part of improving education opportunities in PNG, Pacific Assist worked with the PNG Latter-Day Saint Welfare Self-Reliance Department to establish education hubs that provided access to computers, internet, and online courses.

In New Zealand, the team continued to deliver the Pasifika Fit program within Auckland and delivered Exercise to Beat Diabetes programs in Rarotongan and

Samoa. The team also partnered with the Samoa Victims Support Group – House of Hope Campus to deliver education, physical recreation, and domestic resources.

In October of 2022, after six and a half years of dedicated service, Riki Tukukino retired as a director of Pacific Assist. However, Riki remains a member, and we acknowledged his past and ongoing significant contribution to Pacific Assist and the communities we serve.

In consequence of Riki's retirement, Clive Haydon was appointed as a director to fill the casual vacancy. As per the Pacific Assist constitution, Clive will retire at the 2023 AGM, but has been nominated to be elected as a permanent director.

In all, 2023 was another year where Pacific Assist successfully contributed to building the self-reliance capacity of South Pacific individuals and communities.

Richard McLean
Chair

Overview of Projects That Fulfilled Charitable Purposes

In 2023, Pacific Assist's efforts to build the self-reliance capacities of individuals, families, and communities were targeted towards fostering educational development and promoting health and well-being. Following is an overview of each of the projects undertaken by Pacific Assist in 2023.

Furniture for Schools Project

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 enhanced 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 (and other entities) also donated in good condition library books, computers, bookshelves, and stationary.

From July 2022 to June 2023 Furniture for Schools shipped a total of 30 (20 foot) containers to the South Pacific, broken down as follows:

- Total containers: 30 (20 foot)
- Total containers shipped from New Zealand: 19 (20 foot)
- Total containers shipped from Australia: 11 (40 foot x 5 and 20 foot x 1 = 11 20 foot)
- Approximately 7,012 single desks, 7,322 chairs, approximately 13,040 books, and 79 computers.
- Countries that received furniture and other education resource materials: Fiji, Papua New Guinea, Rarotonga, Samoa, and Tonga

During September of 2022, Pacific Assist and Latter-Day Saint Charities signed an agreement authorising Pacific Assist to take on the role of managing agent for all aspects of Latter-Day Saint Charities Furniture for Schools Projects in the South Pacific. The results of this changes were:

- Budgets allocated on a country by country basis.
- Pacific Assist receiving an annual budget upfront.
- A reduction in the involvement of Latter-day Saint Charities' Welfare Self-reliance country managers.
- Pacific Assist taking full responsibility for all project components including managing the relationship with ministries of education and overseeing distribution of furniture to ministry designated schools.
- Increased monitoring, evaluation, and reporting responsibilities.

PNG (Birdwing) Model Schools Project

In July of 2023, PNG Flying Labs facilitated a Code Avengers code camp for Birdwing and Bavaroko Primary School teachers. Participants benefited from the project by:

- Receiving access to up-to-date ICT resources
- Receiving quality, current ICT tutoring
- Receiving the opportunity to receive internationally recognised ICT certification

The project strengthened the relationship between Birdwing and Bavaroko Primary School. Prior to the camp, Bavaroko Primary School had some laptops, but they were underutilised due to lack of the teachers' ICT competency. Because of their participation, Bavaroko teachers who received the ICT tutoring and certification at Birdwing, were able to utilise their laptops and their new ICT knowledge and skills with Bavaroko Primary students. Thus, the reach of the project was expanded.

PNG Mum's Preschools Project

In September of 2023, Pacific Assist directors attended the inaugural Mum's Preschool Conference in Port Moresby. This was a very successful event conducted by the newly formed PNG Mum's Pre-school Association (PNG MPA). Attendees came from Port Moresby, surround provinces, and a handful from as far away as Lae and Madang. Participants attended workshops on preschool teaching, recruitment, and curriculum design, and engaged in cultural performances.

In December of 2023, Pacific Assist's projects manager participated and spoke at a hand over ceremony of desks and chairs donated through the Furniture for Schools Project.

Pacific Assist continues its efforts to raise funds and seek in-kind donations to support PNG Mum's Pre-school.

Pacific Assist Diabetes Prevention Project

The Diabetes Prevention Project was established in July of 2020 as an expansion of the Exercise to Beat Diabetes project. During 2023, the project expanded to include a focus on personal and cultural values. The project has the following vision and objectives:

- Program Vision: Self-reliance through personal leadership, healthy eating, and active lifestyles
- Program Objectives:
 - Promote personal leadership and diabetes prevention through introducing school students to fun, highly active sports games suitable for all ages, sizes, levels of ability, and fitness levels
 - Educate school students about the importance of personal and cultural values as the foundation for personal leadership
 - Educate school students about diabetes prevention, healthy eating, and active lifestyles through practical and engaging experiential education mediums
 - Engage teachers and community leaders in the process of utilising physical activities and sport to educate students about personal and cultural values, diabetes prevention, healthy eating, and active lifestyles
 - Promote health and well-being principles and messages within the broader school community including students, teachers, and parents

In 2023, Pacific Assist undertook the following initiatives under the banner of the Pacific Assist Diabetes Prevention Project:

- **Pasifika Fit:** A partnership between Pacific Assist and Harbour Sport targeting disadvantaged Pasifika rangatahi (youth). Funding was provided by Harbour Sports and covered four schools:
 - Westlake Girls High
 - Wairau Intermediate
 - Birkdale Intermediate

➤ Northcote Intermediate

The program is delivered twice a week during lunch time at participating schools by Andy Morgan-Tafea and Nomi Tafea. A range of physical activities are utilised, including Turbo Touch, to promote diabetes prevention and general wellbeing. Specific areas of focus include personal leadership (incorporating personal and cultural values and goal setting), eating healthy, and being active. At Northcote Intermediate, participants are also involved in restoring an authentic outrigger canoe and undertaking a research project about its origins and use.

Principals and teachers at each of the participating schools are very pleased with the results and note the improvement in the wellbeing of participants. Observing a student's positive change, one teacher remarked that the student "started engaging more and more with the games and fitness sessions, she became more confident to share her thoughts and opinions and even began to take more opportunities to be a leader."

- **Rarotonga Eat Healthy Be Active:** In 2023, Pacific Assist director Callum Blair delivered a diabetes prevention program in Rarotonga. This included partnering with Northcote Intermediate School whose students participated in the program as part of a study abroad excursion.
- **Samoa Eat Healthy Be Active:** In 2023, Pacific Assist director Callum Blair delivered a diabetes prevention program in Rarotonga

Samoaan House of Hope Project

In 2023, Pacific Assist director Callum Blair partnered with Latter-Day Saint Charities to deliver plant and machinery, education and recreation resources, and hospital beds and supplies (sheets, blankets, etc.) to the Samoa Victim Support Group – House of Hop Campus.

Acahand Foundation Partnership

In 2022, through our involvement in the PNG Mum's Preschool Project, Pacific Assist was introduced to the Acahand Foundation. Acahand Foundation was established by Scott Moscrip, founder of truckstop.com and a member of the BYU Marriott School of Business, Entrepreneurship Founders Advisory Board, and National Advisory Council. AcaHand Foundation are committed to building self-reliance in developing countries, including Papua New Guinea and Fiji. Key areas of focus include health and wellbeing, education, and positive community change.

After initial communications with Acahand Foundation's company officer, Steve Harris, all agreed that Pacific Assist and Acahand Foundation share common values

and goals. There was a consensus to move forward and identify common projects to collaborate on. These included:

- PNG Mum's Preschools
- YSA Centre of Excellence (a proposed education/enterprise hub)
- Community level education projects

In September of 2022, Pacific Assist directors meet with Scott Moscrip and Steve Harris to discuss how Pacific Assist could collaborate on the YSA Centre for Excellence Project. During these meetings, it was determined that Acahand Foundation were not ready to proceed with the YSA Centre of Excellence and that the timing was not right for a collaboration. No further interaction occurred with Acahand Foundation in 2023.

PNG Outstanding Graduates Project

In discussions in Port Moresby with Welfare Self-reliance, director of education, Dean Westerlund, it was agreed that a significant challenge for PNG high school and university graduates was transitioning from education into employment. In response to these discussions, Pacific Assist established the Outstanding Graduates Project. The project is founded on three key principles:

1. PNG is a land of opportunity abounding in possibilities for outstanding graduates.
2. Welfare Self-Reliance education hubs can cultivate PNG outstanding graduates through BYU Pathways and by providing other professional development opportunities.
3. PNG employers are craving PNG outstanding graduates

Based on these principles, Pacific Assist has set itself the mission to cultivate occupational pathways and possibilities for PNG graduates by being a conduit between graduates and employers/educational institutions. The objectives of the Outstanding Graduates Project are to:

1. Identify graduates (high school/technical college/university)
2. Inspire graduates to see PNG as a land of opportunity and possibilities
3. Create graduate profiles
4. Create employer/education institution relationships and profiles
5. Mentor graduates to be opportunity and possibility ready
6. Match outstanding, possibility ready graduates with employers/education institutions craving such graduates

Since the inception of the project, directors have connected online and face-to-face with graduates and employers, have commenced building graduate and employer profiles, and have introduced several graduates to potential employers. Although still in the early stages, the project is building momentum.

Review of 2023 Strategic Plan and Goals

For the 2023 financial year, Pacific Assist identified that it would pursue the following strategic plan:

- Strengthen and build our key education and health and wellbeing projects:
 - Furniture for Schools
 - PNG Model Schools Project
 - PNG Mum's Pre-school
 - Diabetes Prevention Project
- Continue with Latter-day Saint Charities as a key strategic partner
- Broaden our partnership and funding base by extending our network of relationships with likeminded NGOs, corporates, government departments, and other organisations and individuals working in the development sector

Strategic Plan Evaluation

Overall Pacific Assist made good progress towards implementing the key elements of the strategic plan and achieving its specific goals. The outcome of efforts to achieve the plan can be summarised as follows:

- i. Focus continued on the key education and health and wellbeing projects identified in the strategic plan. Furniture for Schools and the Diabetes Prevention Project where operational, Pacific Assist made contributions to the PNG Model Schools and PNG Mum's Pre-school Projects, and the education focus was expanded to include contributing to the establishment of education hubs and the PNG Outstanding Graduates Project.
- ii. Latter-day Saint Charities continued to be a key strategic partner. Throughout 2023, Pacific Assist and Latter-day Saint Charities partnered together on five projects:
 - Furniture for Schools
 - PNG Mum's Pre-school
 - PNG Model Schools
 - PNG Outstanding Graduates

- Samoan House of Hope
- iii. In the effort to broaden our partnership base and build a network of relationships with other likeminded individuals and organisations, Pacific Assist directors established relationships with the following individuals and organisations:
- Alvin Sika (Pacific Assist volunteer agent in Tonga)
 - Xavier Wablasu (Director of Education Infrastructure and Projects, National Capital District Commission).
 - Rio Fiarcco (President, Port Moresby Chamber of Commerce and President, Port Moresby Rotary Club).
 - Trevor Birney (Chairman of DHERST and their National Skills Development Agency (NSDA) IG for Construction, and Secretary, Boroko Rotary Club.
 - Bikash Gubhaju, Palladium Group.
 - Azmey Ghazali (Head of Human Resources, Sime Darby).
 - Brendan Coombs (Owner, Concept Group).
 - Matthew Kanua (Senior Advisor, The Palladium Group Market Development Facility).
 - Carmella Gabina (Executive Director, Business Council of Papua New Guinea).
 - Stella Siawang (Human Resources Manager, Steamships).
 - Bridget Nakos (Acting Manager - Policy and Planning, DHERST).
 - Joe Zadrozny (Charge´ D'Affaires, A.I., United States Embassy for PNG, Solomon Islands, and Vanuatu)
 - Tony Leota (Pacificode Project)
 - Indrika Ratwatte (Director, Regional Bureau for Asia and the Pacific, United Nations High Commission for Refugees)
 - Mr. Roneel Chand (Director Assets and Infrastructure Services, Fiji Ministry of Education)
 - Samoa Victim Support Group (SVSG) - Campus of Hope
 - Sigfrido Romeo (Project Manager, Food and Agriculture Organization of the United Nations (UNFAO), Samoa
 - Zero Waste
 - Clean Slate Press
 - Helen Gegeyo (Human Resources Manager, Digicel Pacific)

All the above provided valuable insights, information, and contacts. In addition, several of them are contributing ongoing support to and/or partnering on Pacific Assist or joint projects.

- iv. In 2023, Pacific Assist set nine goals as specific targets for achieving the strategic plan. The goals and the results are as follows:

2023 Goals	2023 Results
Ship 30 (20-foot) containers of school furniture (New Zealand and Australia combined)	30
Implement the Birdwing Independent teachers' digital literacy pilot program	Stage 1 completed
Implement the Birdwing teachers' Code Avengers, Code Camp pilot program	Completed
Continue the creation of a community created innovative education model for Birdwing Independent School	On hold
Identify 10 new sponsors for the PNG Mum's Pre-school Project	Not completed
Run 12 Exercise to Beat Diabetes programs as follows: <ul style="list-style-type: none"> • Auckland x 4 • Rarotonga x 2 • Tonga x 2 • Samoa x 2 • PNG x 2 	6 <ul style="list-style-type: none"> Auckland x 4 Rarotonga x 1 Tonga x 0 Samoa x 1 PNG x 0
Increase Pacific Assist's relationship/partnerships network from 50 to 60 individuals/organisations	70
Complete a development plan for an enterprise hub in Port Moresby	<ul style="list-style-type: none"> • Established the Outstanding Graduates Project • Supported WSR education hubs

- v. In 2021, Pacific Assist set six five-year goals. The goals and the results are as follows:

2021-2025 Goals	2023 Results
Raise \$200,000 in addition to funding provided by Latter-day Saint Charities	\$3,797.25
In connection with the PNG Model Schools Program, establish five "Enterprise Hubs" in Port Moresby	1 established

Establish the Models Schools Project in Vanuatu based on the PNG model (this would incorporate the principal mentor program)	Not commenced
Establish the Turbo Touch Diabetes prevention program in 10 Tongan schools	Not commenced
Establish the Turbo Touch Diabetes prevention program in 5 Samoan schools	1
Establish two funding partnerships for the PNG Mum's Preschool Project	0

Financial Statements

Pacific Assist Ltd met all financial obligations for the 2022/2023 financial year. The company has no outstanding debts. Frontier Accounting has prepared a detailed financial report for the 22/23 financial year and this will be tabled at the 2023 Annual General Meeting (see Appendix 1 - Annual Financial Report).

Furniture for Schools Charitable Trust met all financial obligations for the 2022/2023 financial year. The trust has no outstanding debts. Associated Business Advisors has prepared a detailed performance report for the 22/23 financial year and this will be tabled at the 2023 Annual General Meeting.

2024 Strategic Plan and Goals

In line with our overall vision of inspiring self-reliance, during the 2024 financial year, Pacific Assist will focus its efforts on strengthening and building our key education and health and wellbeing projects:

- Furniture for Schools
- PNG Model Schools Project
- PNG Mum's Pre-school
- PNG Outstanding Graduates
- Diabetes Prevention Project

Each of these projects focusses on empowering individuals and communities to be self-determined, exercise personal and collective responsibility and integrity, strengthen their sense of community, and build a development mindset. 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.

In 2024, Latter-day Saint Charities will continue as 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.

Further, to strengthen our capacity to achieve our goals, Pacific Assist will continue working to broaden our partnership and funding base by extending our network of relationships with likeminded NGOs, corporates, government departments, and other organisations and individuals working in the development sector.

Pacific Assist's 2023 Goals

- Ship 30 (20-foot) containers of school furniture (New Zealand and Australia combined)
- Implement stage two of the Birdwing Independent teachers' digital literacy pilot program
- Continue the creation of a community created innovative education model for Birdwing Independent School
- Identify 10 new sponsors for the PNG Mum's Pre-school Project
- Run 12 Exercise to Beat Diabetes programs as follows:

➤ Auckland x 4

- Rarotonga x 2
 - Tonga x 2
 - Samoa x 2
 - PNG x 2
- Increase Pacific Assist’s relationship/partnerships network from 70 to 80 individuals/organisations
 - Connect 20 PNG graduates with quality employment opportunities

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 and PNG Outstanding Graduates Project, establish five “Education Hubs” across Port Moresby, Lae, and Madang¹.
- 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

¹ This goal has been revised to reflect the change from Achand Foundation enterprise hub, to WSR education hubs. The original goal was, “In connection with the PNG Model Schools Program, establish five “Enterprise Hubs” in Port Moresby.

Acknowledgements

During the 22/23 financial year Pacific Assist was able to make important contributions to many communities across the South Pacific. In addition, we have established relationships with South Pacific island, Australian, and New Zealand business 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, country managers, 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 ACFID, AWH, Birdwing Independent School, Birkdale Intermediate, Blue Planet Logistics, Boroko Rotary Club, Campus Security Tonga, Code Avengers, Cook Islands Ministry of Education, Cook Islands Ministry of Sport and Recreation, Frontier Financial Group, Furnware, KiwiSport/Tū Manawa – New Zealand, National Capital District Department of Education (PNG), Northcote Intermediate School, Palladium Group, Port Moresby Chamber of Commerce, Port Moresby Rotary Club, PNG Flying Labs, Scholastic New Zealand, Samoa Ministry of Education, Samoa Victim Support Group, Streetworx, Tonga Ministry of Education, Touch New Zealand, Transam Logistics, Turbo Touch Tonga, Victorian Department of Education and Training, Variety - the Children's Charity (New Zealand) Wairau Intermediate, and Westlake Girls High.

We would also like to very gratefully acknowledge the individuals who have made financial and in-kind donations – their quiet contributions have made a great difference.

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, 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.

Appendix 1 - Annual Financial Report

Not-For-Profit - Association Report

Pacific Assist

ABN 18 610 662 470

For the year ended 30 June 2023

Prepared by Frontier Accounting Pty Ltd

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Income and Expenditure Statement

Pacific Assist

For the year ended 30 June 2023

	2023	2022
Income		
Donations	199,797	360
Fundraising	-	53,294
Total Income	199,797	53,654
Gross Surplus		
	199,797	53,654
Other Income		
Interest Income	1,020	-
Other Revenue	4	-
Total Other Income	1,024	-
Expenditure		
Motor Vehicles	1,294	207
Travel and Accommodation	9,460	125
Bank Fees	258	-
Consulting & Accounting	3,000	2,000
Filing Fees	-	88
Food/Drinks Expenses	919	235
Freight & Courier	111,860	47,550
Insurance	1,893	1,893
Membership	1,874	1,803
Office Expenses	935	85
Packaging Material	25	-
Protective Clothing	48	-
Subscriptions	259	252
Telephone & Internet	355	187
Truck Hire Charges	774	-
Website Expenses	47	764
Total Expenditure	133,000	55,189
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	67,822	(1,534)
Current Year Surplus/(Deficit) Before Income Tax	67,822	(1,534)
Net Current Year Surplus After Income Tax	67,822	(1,534)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Assets and Liabilities Statement

Pacific Assist As at 30 June 2023

	NOTES	30 JUN 2023	30 JUN 2022
Assets			
Current Assets			
Cash and Cash Equivalents		77,026	8,669
GST Receivable		25	485
Total Current Assets		77,051	9,154
Total Assets		77,051	9,154
Liabilities			
Other Current Liabilities			
Furniture For Schools Ltd - Credit Card		75	-
Total Other Current Liabilities		75	-
Total Liabilities		75	-
Net Assets		76,976	9,154
Member's Funds			
Capital Reserve		76,976	9,154
Total Member's Funds		76,976	9,154

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Notes to the Financial Statements

Pacific Assist

For the year ended 30 June 2023

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act Victoria. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

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 Tax

Pacific Assist Ltd. is a Public Benevolent Institution endorsed to access Income Tax Exemption.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Provisions

Provisions are recognised when the association 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 are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash on Hand

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

Revenue and Other Income

These notes should be read in conjunction with the attached compilation report.

Revenue is measured at the fair 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 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.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

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

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2023	2022
2. Cash on Hand		
Business Account	2,942	5,417
Community Solutions Cash Res	74,084	3,252
Total Cash on Hand	77,026	8,669

These notes should be read in conjunction with the attached compilation report.

Movements in Equity

Pacific Assist

For the year ended 30 June 2023

	2023	2022
Equity		
Opening Balance	9,154	10,689
Increases		
Profit for the Period	67,822	(1,534)
Total Increases	67,822	(1,534)
Total Equity	76,976	9,154

Compilation Report

Pacific Assist

For the year ended 30 June 2023

Compilation report to Pacific Assist.

We have compiled the accompanying special purpose financial statements of Pacific Assist, which comprise the asset and liabilities statement as at 30 June 2023, income and expenditure statement, 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.

The Responsibility of the Committee Member's

The committee of Pacific Assist are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Frontier Accounting Pty Ltd

PO Box 397 INVERLOCH VIC 3996

Dated: 04 December 2023

Income Statement of Pacific Assist Ltd
For Year Ended 2023

	2023	2022
Revenue		
Donations and gifts		
Monetary	\$199,797.00	\$360.00
Non-monetary		
Grants		
Commercial Activities Income		
Other Income	\$1,024.00	\$53,295.00
Total Revenue	<u>\$200,821.00</u>	<u>\$53,655.00</u>
Expenditure		
International Programs	126,383.00	\$49,708.00
Community Education		
Fundraising Costs		
Accountability and Administration	\$6,618.50	\$5,481.50
Commercial Activities Expenditure		
Non-monetary expenditure		
Other expenditure		
Total Expenditure	<u>\$133,001.50</u>	<u>\$55,189.50</u>
Excess/(Shortfall) of Revenue Over Expenditure	<u>\$67,819.50</u>	<u>-\$1,534.50</u>

Financial declaration for Responsible Person

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

The Responsible Persons declare that in the Responsible Persons' 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 satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Richard McLean¹
Directors' declaration



Dated this 05 day of December 2023

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.



Collins & Co Audit Pty Ltd

127 Paisley Street
Footscray VIC 3011
Australia

Phone (03) 9680 1000
Fax (03) 9689 6605

www.collinsco.com.au

AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF PACIFIC ASSSIST LTD ABN 18 610 662 470

I declare that to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2023 there has been:

- i. No contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-Profits Commission Act 2012 in relation to the audit; and
- ii. No contravention of any applicable code of professional conduct in relation to the audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 6th day of December 2023



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Footscray VIC 3011
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PACIFIC ASSIST LTD
ABN 18 610 662 470
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

I have audited the accompanying financial report of Pacific Assist Ltd (the company), which comprises the statement of financial position as at 30 June 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the Board of Directors.

In my opinion, the accompanying financial report of Pacific Assist Ltd is in accordance with the ACNC Act 2012, including:

- i. giving a true and fair view of the company's financial position as at 30 June 2023 and of its performance and cash flows for the year ended on 30 June 2023; and
- ii. complying with Australian Accounting Standards and the ACNC Act 2012.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Company in accordance with the auditor independence requirements of the ACNC 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 my audit of the financial report in Australia. I have also fulfilled our other ethical responsibilities in accordance with the Code.

I confirm that the independence declaration required by the ACNC Act 2012, which has been given to the directors of the Company would be on the same terms if given to the directors as at the time of this auditor's report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

I draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Pacific Assist Ltd to meet the requirements of the ACNC Act 2012. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.



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Auditor's Responsibilities for the Audit of the Financial Report

My 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, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities 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 registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the registered entity 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that I identify during my audit.

Frederik Ryk Ludolf Eksteen CA
ASIC Auditor Registration Number 421448

Collins & Co Audit Pty Ltd
127 Paisley Street
FOOTSCRAY VIC 3011

Dated this 6th day of December 2023

