



**Pacific Assist Ltd.**  
**Annual Report**  
**01 July 2024 – 30 June 2025**

Completed November 2025



**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

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Richard worked in the financial services sector as a certified financial planner for 36 years until he retired in 2024. He was the founder 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

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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**

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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

Thai Do

Carli Jeffrey

Winston Jeffrey

Grant Logie

Clive Haydon

Shari Haydon

Janelle McLean

John Mclean

Richard McLean

Andy Morgan-Tafea

Donna Tukukino

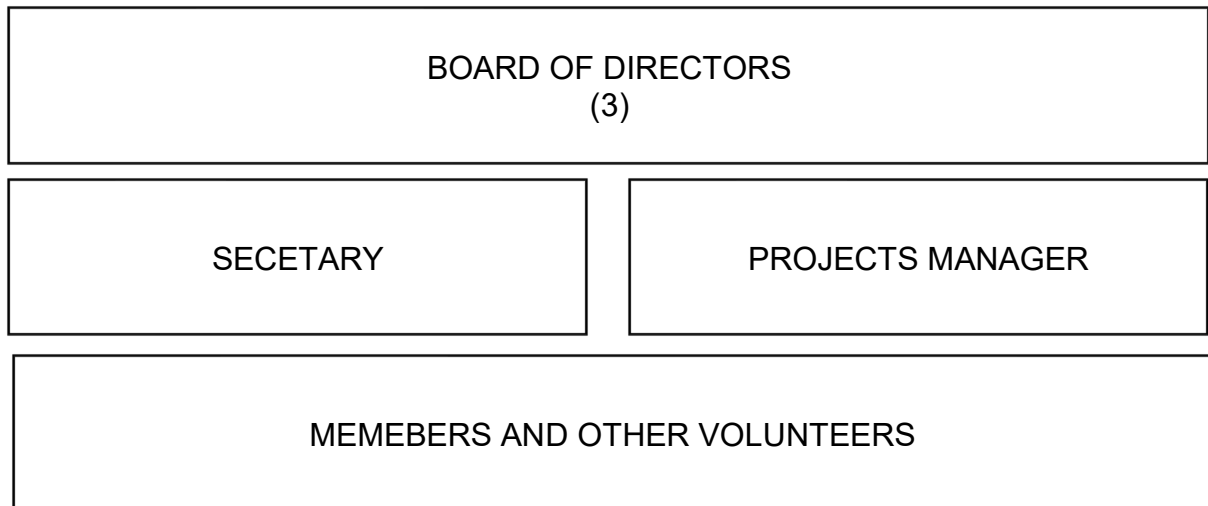
Riki Tukukino

## 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 2025, Pacific Assist has continued to focus on our signature project Furniture for Schools. This year Pacific Assist was able to ship 12 containers of student desks and chairs. In addition to the Furniture for Schools Project, Pacific Assist continues to promote education at the grassroots level through its support of Mum's Preschools and the PNG Outstanding Graduates Project. Mum's preschools were the recipients of donated desks, chairs, and readers. As part of the Outstanding Graduates Project, Pacific Assist sourced and supplied donated laptops to young adult education hubs sponsored by the PNG Latter-Day Saint Welfare Self-Reliance Department.

In 2025, Pacific Assist welcomed four new members and added an additional project. We welcome Thai Do, Grant Logie, Carli Jeffrey, and Winston Jeffrey to Pacific Assist.

Thai has been supplying donated laptops to Pacific Assist for several years, and this year his was appointed as Pacific Assist's technology specialist.

Grant has been conducting development projects in the Philippines for six years, and in 2025 those projects have been brought under the banner of Pacific Assist as the Philippines Development Project (PDP). Grant has been appointed as the PDP project coordinator.

Carli and Winston bring to Pacific Assist their significant business experience and their passion for the PNG Mum's Preschool Project. They have been appointed as

project coordinators for all New South Wales Furniture for Schools projects and the PNG Mum's Preschool Project. They have also been appointed as Pacific Assist's social media coordinators.

In June of 2025, Richard McLean, Rob Gordon, and Thai Do travelled to the Solomon Islands and Vanuatu. While there, they met with each country's ministry of education to discuss the reestablishment of the Furniture for Schools Project in these countries. They also held meetings in both nations with Latter-day Saint Welfare Self-Reliance representatives about collaborating to support BYU Pathway learning centres.

With the great additions to our team, and the ongoing efforts within each of our projects, 2025 marked another successful year of contributing to building self-reliance capacity in the South Pacific and to building strong relationships with local government, business, and community leaders.

**Richard McLean**  
**Chair**

## Overview of Projects That Fulfilled Charitable Purposes

In 2025, Pacific Assist's efforts to build the self-reliance capacities of individuals, families, and communities were targeted towards fostering educational development and health and well-being. Following is an overview of each of the projects undertaken by Pacific Assist in 2025.

### 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.

Both primary and secondary schools 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 Frontier Financial Group

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 2024 to June 2025, through the Furniture for Schools Project, Pacific Assist shipped a total of 12 containers to the South Pacific, broken down as follows:

- Total containers: 12
  - 40 foot x 9
  - 20 foot x 3
  - 5,139 single desks, 5,389 chairs, approximately 2,600 books, and 82 laptop computers.
- All education resources were sent to three regions within Papua New Guinea:
  - Port Moresby
  - Lae Province
  - Madang Province

## **PNG Outstanding Graduates Project**

Pacific Assist's Outstanding Graduates Project is a response to the significant challenge faced by PNG high school and university graduates as they transition from education into employment. The project is founded on three key principles:

1. PNG is a land of opportunity abounding in possibilities for outstanding graduates.
2. 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 providing resources for education hubs and being a conduit between graduates and employers and educational institutions.

In 2025, Pacific Assist continued to source and supply laptops for education hubs in Port Moresby, Lae, and Madang. In a very important initiative, Thai Do travelled to Port Moresby in June to upgrade previously donated laptops to Windows 11. This effort ensured that these computers would not be made redundant when Microsoft stopped servicing and providing updates to Windows 10 in October.

## **PNG Mum's Preschool Project**

Pacific Assist continues its efforts to raise funds and seek in-kind donations to support PNG Mum's Pre-school. In 2025, donations for Mum's Preschools were sourced through the Furniture for Schools Project.

## **Philippines Development Project**

In 2025, Pacific Assist integrated the Philippines Development Project (PDP) into its group of projects. The PDP was originally founded in 2018 by Grant Logie as a personal charitable initiative. In 2024, with an interest in expanding the project, Grant approached Pacific Assist with a collaboration proposal. After in-depth discussions, Pacific Assist directors agreed to appoint Grant as a member of Pacific Assist, assign his Philippines project as an official Pacific Assist project, and appoint Grant as the PDP project coordinator. The project is now fully functioning within Pacific Assist.

The PDP is centred primarily on the Island of Guimaras, near the city of Iloilo, south-west of Manila. The island is about 600 square kilometres in area and has a

population of approximately 200,000 people located in various small towns and villages around the island. Guimaras is largely an agrarian and fishing economy, but is increasingly becoming more sophisticated, with growth in all sectors of the service economy from education, retail, hospitality, medical, business, accounting and government just to name a few.

The project's work in Guimaras is helping prepare individuals and families to participate in education, health and well-being, and economic opportunities in self-reliant ways so they can ultimately improve their living conditions through their own efforts. The project offers a 'leg up' to help them along their way. The specific aims of the project are to provide:

- Access to post-secondary education
- Access to better health care and treatment
- Access to better food and nutrition
- Access to better facilities and equipment to support educational needs
- Access to better housing to support the needs for adequate shelter

The PDP consists of the following programs:

- PDP College Sponsorship
- PDP Medical Support
- PDP Urgent Food and Supplies
- PDP Building Construction

The PDP is funded by private donations made directly to the project.

During 2025, the PDP completed two building projects:

1. Construction of 3 outdoor shelters in an elementary school to support the need for shelter while children eat. These shelters also provided a venue for their chess clubs.
2. Construction of 4 dwellings to support 4 families who were without proper housing. These facilities were solidly built to provide better shelter during the significant storm activity in the region, better protection from the elements in general, improved sanitation and hygiene, and space for larger families.

In addition, PDP funding contributed to medical assistance for people needing eye surgeries, and the purchase of mobility aids, physiotherapy treatments, and medication. Funding was also used to provide food items and some comfort essentials such as fans, chairs, and cushions.

## Review of 2025 Strategic Plan and Goals

For the 2025 financial year, Pacific Assist identified that its strategic plan was to focus its efforts on strengthening and building its key education projects:

- Furniture for Schools
- PNG Mum's Pre-school
- PNG Outstanding Graduates

### Strategic Plan Evaluation

In 2025, Pacific Assist's main efforts focussed on Furniture for Schools. The PNG Mum's Pre-School Project was supported through the Furniture for Schools Project. The PNG Outstanding Graduates Project was supported through the donation of laptops for education hubs. In these efforts Latter-day Saint Charities continued to be a key strategic partner. Throughout 2025, Pacific Assist and Latter-day Saint Charities collaborated to enhance educational opportunities for PNG children, youth, and young adults.

The addition of the Philippines Development Project to Pacific Assist's group of projects broadened its reach beyond the South Pacific into Southeast Asia. This was seen as an important step in our ongoing efforts to collaborate with other likeminded individuals and organisations to build self-reliance among disadvantaged communities.

In 2025, Pacific Assist set four goals as specific targets for achieving the strategic plan. The goals and the results are as follows:

2025 Goals	2025 Results
Ship 8 (40-foot) containers of school furniture	10.5
Identify 2 new sponsors for the PNG Mum's Pre-school Project	Not completed. Carli and Winston Jeffrey appointed as PNG Mum's Preschool Coordinators
Increase Pacific Assist's relationship/partnerships network from 78 to 90 individuals/organisations	+4 = 82
Connect 20 PNG graduates with quality employment opportunities	Not completed

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

<b>2021-2025 Goals</b>	<b>Final Results</b>
Raise \$200,000 in addition to funding provided by Latter-day Saint Charities	\$38,814.49
In connection with the PNG Model Schools Program, establish five “Enterprise Hubs” in Port Moresby, Lae, and Madang	4 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	Not commenced
Establish two funding partnerships for the PNG Mum’s Preschool Project	Not commenced

## Financial Statements

Pacific Assist Ltd met all financial obligations for the 2024/2025 financial year. The company has no outstanding debts. Frontier Accounting has prepared a detailed financial report for the 24/25 financial year and this will be tabled at the 2025 Annual General Meeting (see Appendix 1 - Annual Financial Report).

## 2026 Strategic Plan and Goals

In line with our overall vision of inspiring self-reliance and a recognition of our limited number of volunteer personnel, during the 2026 financial year, Pacific Assist will limit its efforts to strengthening and building its four key projects:

- Furniture for Schools
- PNG Mum's Pre-school
- PNG Outstanding Graduates
- Philippines Development 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 2026, 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. In 2026, this will include providing sponsorship for shipping school desks and chairs and other education resources to PNG, Solomon Islands, Vanuatu, and Kiribati.

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 2026 Goals

- Ship 14 (40-foot) containers of school furniture as follows:
  - PNG x 8
  - Solomon Islands x 2
  - Vanuatu x 2
  - Kiribati x 2
- Identify 2 new sponsors for the PNG Mum's Pre-school Project
- Increase Pacific Assist's relationship/partnerships network from 82 to 85 individuals/organisations
- Connect 10 PNG graduates with quality employment opportunities



- Raise \$50,000 for the Philippines Development Project

### **Pacific Assist's Five-Year Goals (2026 – 2030)**

In recognition of changes to Pacific Assist's key focuses over the past five years, Pacific Assist has revised its long-term goals for the next five-year period. For the period from July 2026 to June 2030, Pacific Assist's five-year goals are:

- Ship 30,000 student desks to South Pacific countries
- Ship 30,000 student chairs to South Pacific countries
- Establish two long-term sponsors of the PNG Mum's Preschool Project
- Ship 500 laptop computers to South Pacific countries
- Connect 50 PNG graduates with quality employment opportunities
- Raise \$250,000 for the Philippines Development Project

## Acknowledgements

During the 24/25 financial year Pacific Assist was able to make important contributions to many communities across the South Pacific. In addition, we have continued to establish and strengthen relationships with a range 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, BFX Furniture, Blue Planet Logistics, Boroko Rotary Club, Frontier Financial Group, Fujitsu, Furnware, Help Start Education Foundation, National Capital District Department of Education (PNG), Palladium Group, Papua New Guinea University of Technology—Unitec, Port Moresby Chamber of Commerce, Port Moresby Rotary Club, Solomon Islands Ministry of Education, Vanuatu Ministry of Education, FR8 Logistics Ltd, Victorian Department of Education and Training.

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 continue to work together to inspire self-reliance among the peoples of the South Pacific and Southeast Asia.

## **Appendix 1 - Annual Financial Report**

# Not-For-Profit - Association Report

Pacific Assist

ABN 18 610 662 470

For the year ended 30 June 2025

Prepared by Frontier Accounting Pty Ltd

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# Income and Expenditure Statement

Pacific Assist

For the year ended 30 June 2025

	2025	2024
<b>Income</b>		
Donations	393,069	256,847
<b>Total Income</b>	<b>393,069</b>	<b>256,847</b>
<b>Gross Surplus</b>	<b>393,069</b>	<b>256,847</b>
<b>Other Income</b>		
Interest Income	703	926
Other Revenue	2,500	-
<b>Total Other Income</b>	<b>3,203</b>	<b>926</b>
<b>Expenditure</b>		
Motor Vehicles	813	190
Travel and Accommodation	34,894	12,188
Administration Expenses	-	12,000
Bank Fees	267	1,325
Consulting & Accounting	1,600	8,550
Filing Fees	102	-
Food/Drinks Expenses	2,487	1,898
Freight & Courier	232,675	212,241
Insurance	1,744	1,883
Membership	2,004	1,949
Office Expenses	935	868
Packaging Material	2,213	75
Subscriptions	270	278
Telephone & Internet	897	314
Truck Hire Charges	2,112	1,663
Website Expenses	54	52
<b>Total Expenditure</b>	<b>283,066</b>	<b>255,471</b>
<b>Current Year Surplus/ (Deficit) Before Income Tax Adjustments</b>	<b>113,206</b>	<b>2,302</b>
<b>Current Year Surplus/(Deficit) Before Income Tax</b>	<b>113,206</b>	<b>2,302</b>
<b>Net Current Year Surplus After Income Tax</b>	<b>113,206</b>	<b>2,302</b>

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 2025

	NOTES	30 JUNE 2025	30 JUNE 2024
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	2	192,188	78,408
GST Receivable		296	1,200
Other Current Assets		-	298
<b>Total Current Assets</b>		<b>192,484</b>	<b>79,906</b>
<b>Total Assets</b>		<b>192,484</b>	<b>79,906</b>
<b>Liabilities</b>			
<b>Other Current Liabilities</b>			
Furniture For Schools Ltd - Credit Card		-	628
<b>Total Other Current Liabilities</b>		<b>-</b>	<b>628</b>
<b>Total Liabilities</b>		<b>-</b>	<b>628</b>
<b>Net Assets</b>		<b>192,484</b>	<b>79,278</b>
<b>Member's Funds</b>			
Capital Reserve		192,484	79,278
<b>Total Member's Funds</b>		<b>192,484</b>	<b>79,278</b>

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 2025

### 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](http://www.acfid.asn.au)

#### Income Tax

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

#### 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

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.

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



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.

	2025	2024
<b>2. Cash on Hand</b>		
Business Account	3,254	4,302
Community Solutions Cash Res	163,915	74,106
Cash Reserves Philippines	25,019	-
<b>Total Cash on Hand</b>	<b>192,188</b>	<b>78,408</b>

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

# Movements in Equity

Pacific Assist

For the year ended 30 June 2025

	2025	2024
<b>Equity</b>		
Opening Balance	79,278	76,976
<b>Increases</b>		
Profit for the Period	113,206	2,302
<b>Total Increases</b>	<b>113,206</b>	<b>2,302</b>
<b>Total Equity</b>	<b>192,484</b>	<b>79,278</b>

# Compilation Report

## Pacific Assist

### For the year ended 30 June 2025

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 2025, 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.

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Frontier Accounting Pty Ltd

PO Box 397 INVERLOCH VIC 3996

Dated: 30 September 2025

# Income Statement of Pacific Assist Ltd

## Year Ended 2025

	2025	2024
Revenue		
Donations and Bequests		
Monetary	\$393,069.00	\$256,847.00
Non-monetary		
Grants		
Department of Foreign Affairs & Trade		
Other Australian Grants		
Overseas Grants		
Commercial Activities Income		
Investment Income		
Other Income	\$3,203.00	\$926.00
Revenue for International Political or Religious Adherence Promotion Programs		
Total Revenue	<u>\$396,272</u>	<u>\$257,773</u>
Expenditure		
International Development and Humanitarian Programs Expenditure		
International Programs		
Funds to International Programs		
Program Support Costs	\$258,618.00	\$231,278.00
Community Education		
Fundraising Costs		
Public		
Government, multilateral and private		
Accountability and Administration	\$24,449.00	\$24,196.50
Non-monetary Expenditure		
Total International Development and Humanitarian Programs	<u>\$283,067</u>	<u>\$255,475</u>
International Political or Religious Adherence Promotion Programs Expenditure		
Domestic Program Expenditure		
Commercial Activities Expenditure		
Other Expenditure		
Total Expenditure	<u>\$283,067</u>	<u>\$255,475</u>
SURPLUS/(DEFICIT)	<u>\$113,205</u>	<u>\$2,299</u>
Other Comprehensive Income / (Loss)		
TOTAL COMPREHENSIVE INCOME / (LOSS)	<u>\$113,205</u>	<u>\$2,299</u>

## Financial declaration for Responsible Person

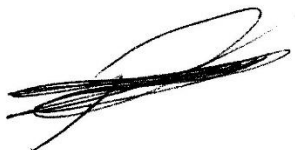
0419 317 356 (Aust)  
Level 4/420 Collins Street,  
Melbourne, Victoria 3000  
ABN: 18 610 662 470  
ACN: 610 662 470  
[www.pacificassist.org](http://www.pacificassist.org)

***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 McLean<sup>1</sup>  
Directors' declaration



Dated this 7<sup>th</sup> day of October 2025

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<sup>1</sup> 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.

TOWARDS A VISION SHARED



# Collins & Co Audit Pty Ltd

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## 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 2025 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 15th day of October 2025**



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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 2025, 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 2025 and of its performance and cash flows for the year ended on 30 June 2025; 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 15th day of October 2025**





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## **PACIFIC ASSIST LTD**

**ABN 18 610 662 470**

### **Report on the ACFID Code Compliant Financial Statements**

The accompanying ACFID code compliant financial statements of Pacific Assist Ltd, comprising the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Table of Cash Movements for Designated Purposes for the year ended 30 June 2025, and abbreviated explanatory notes, are derived from the statutory audited full financial report of Pacific Assist Ltd for the year ended 30 June 2025.

The ACFID code compliant financial statements do not contain all the disclosures required by applicable Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Act 2012. Reading the summary financial statements is not a substitute for reading the full audited financial report for Pacific Assist Ltd

#### **Responsibility for the ACFID code compliant financial statements**

The directors of Pacific Assist Ltd are responsible for the preparation and presentation of the ACFID code compliant financial statements, and the basis of preparation is appropriate for the purpose in which they have been prepared in accordance with the Australian Council For International Development (ACFID) Code of Conduct.

#### **Auditor's responsibility**

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 Engagements to report on Summary Financial Statements.

#### **Auditor's Opinion**

In our opinion, the ACFID code compliant financial statements derived from the full audited financial report of Pacific Assist Ltd are consistent, in all material respects, with the audited financial statements from which it was derived.

**Frederik Ryk Ludolf Eksteen CA**  
**ASIC Auditor Registration Number 421448**

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

**Dated this 15th day of October 2025**

