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**BARRIS ACCOUNTING**
CERTIFIED PRACTISING ACCOUNTANTS

"Where tax and good service come together"

INDEPENDENT AUDIT REPORT**To: The Office Holders and the Charitable Collections Advisory Committee:**

- I am the appointed auditor of **Hands Across the World** for the purposes of section 15(1) of the *Charitable Collections Act 1946*.
- I am not a member of the committee of management of the licensed organisation, or involved in any way other way in the management of the preparation of the accounts of the organisation.
- I have reviewed the governing documents of the licensed organisation and its account records including the cash book (paper or electronic), receipt book bank statements, register of assets and details of debtors and creditors.
- I have reviewed and considered the accounting and reporting requirements of the *Charitable Collections Act 1946* (the Act) and the *Charitable Collections Regulations 1947* (the Regulations) which are described below.

Responsibilities of Officers and Auditor

The officers of the licensed organisation are responsible for the preparation of accounts in accordance with the requirements of the Act and the Regulations. It is my responsibility to undertake an audit of the accounts as required by section 15(1) of the Act and to state with particular matters has come to my attention.

Basis of Audit Report

Our audit has been conducted in accordance with the requirements of section 15(1) of the Act. It includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and explanations have been sought from the licence holder with regard to any such matters. In reviewing the accounting records I have taken into consideration the control requirements contained in the Act and the Regulations.

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

Audit Opinion

In the course of my examination, **no matter** has come to my attention which gives me reasonable cause to believe that in any material respect the licensee has:

1. Failed to comply with the control requirements contained in the Act and the Regulations and listed at Appendix A;
2. Failed to keep complete and accurate according records setting out the money and collected or received for the charitable purpose and particulars of the manner in which those monies and goods have been dealt with; or
3. Failed to prepare accounts in accordance with the accounting records.

The financial statements represent a True and Fair View of the financial position for the financial year ended 30 June 2019.

4th October 2019.

Nicholas Barris CPA
Director
Barris Accounting



**HANDS ACROSS THE WORLD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 2019**

	2019	2018
INCOME		
Donations Received	14,907	6,560
Interest Income	36	15
Fundraising Sales	4,370	3,783
Sundry Income	-	241
Total Inflows	19,313	10,599
EXPENSES		
Advertising	116	-
Arts Workshop Expenses	919	673
Bank Charges (ATM Fees)	57	15
Board Meeting Expenses	131	-
Book Designer Fee	400	-
Depreciation	-	-
Fees (GoFundraise)	85	-
Fees (Paypal Direct Debit)	209	220
Insurances	2,215	2,127
Interactive Teachers Curriculum Plan	13,737	-
Printing & Stationery	65	-
Rotary Club Fair Expenses	-	300
Sundry Expenses	-	95
Training	-	1,365
Travel Expenditure	2,410	-
Volunteer Costs	110	-
Website Maintenance	210	211
Total Outflows	20,665	5,005
NET PROFIT (LOSS)	(1,352)	5,593
Note: Amounts rounded to nearest dollar		
Note: Entity not registered for GST		



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**HANDS ACROSS THE WORLD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 2019**

	2019	2018
CURRENT ASSETS		
Westpac Bank Account 036-027 54-8476	8,086	9,663
PayPal Clearing Account	301	76
TOTAL CURRENT ASSETS	8,387	9,739
NON CURRENT ASSETS		
Plant & Equipment	146	146
Less: Accumulated Depreciation	(146)	(146)
TOTAL NON CURRENT ASSETS	0	0
TOTAL ASSETS	8,387	9,739
LIABILITIES		
TOTAL LIABILITIES	0	0
NET ASSETS	8,387	9,739
EQUITY		
Capital Carried Forward	9,736	4,143
Capital Contributed from Office Holders	3	3
Current Year Earnings	(1,352)	5,593
TOTAL EQUITY	8,387	9,739



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