

ABN 95 745 566 005

PHONE 08 6557 0250 FAX 08 6557 0260
SUITE 5, 6 LEIGH STREET, BURSWOOD WA 6100
INFO@BARRISACCOUNTING.COM.AU

WWW.BARRISACCOUNTING.COM.AU

**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 ben deal 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 2018.

25 October 2018.

Nicholas Barris CPA
Director
Barris Accounting



**HANDS ACROSS THE WORLD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 2018**

	2018	2017
INCOME		
Donations Received	6,560	5,550
Interest Income	15	19
Fundraising Sales	3,783	5,690
Sundry Income	241	-
Total Inflows	10,599	11,259
EXPENSES		
Arts Workshop Expenses	673	-
Bank Charges (ATM Fees)	15	41
Board Meeting Expenses	-	52
Depreciation	-	-
Donations	-	311
Fees	-	99
Fees (GoFundraise)	-	183
Fees (Paypal Direct Debit)	220	199
Fundraising Costs	-	302
Insurances	2,127	2,015
Materials & Supplies	-	913
Payments of Salary and Wages	-	1,800
Printing & Stationery	-	192
Rent - Siem Reap	-	1,549
Rotary Club Fair Expenses	300	-
Sundry Expenses	95	347
Training	1,365	409
Travel Expenditure	-	411
Volunteer Costs	-	778
Website Maintenance	211	1,988
Total Outflows	5,005	11,588
NET PROFIT (LOSS)	5,593	(328)
Note: Amounts rounded to nearest dollar		
Note: Entity not registered for GST		

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Treasurer
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**HANDS ACROSS THE WORLD
FINANCIAL STATEMENTS FOR THE YEAR ENDED 2018**

	2018	2017
CURRENT ASSETS		
Westpac Bank Account 036-027 54-8468	0	0
Westpac Bank Account 036-027 54-8476	9,663	4,133
PayPal Clearing Account	76	9
TOTAL CURRENT ASSETS	9,739	4,143
NON CURRENT ASSETS		
Plant & Equipment	146	146
Less: Accumulated Depreciation	(146)	(146)
TOTAL NON CURRENT ASSETS	0	0
TOTAL ASSETS	9,739	4,143
LIABILITIES		
TOTAL LIABILITIES	0	0
NET ASSETS	9,739	4,143
EQUITY		
Capital Carried Forward	4,143	4,468
Capital Contributed from Office Holders	3	3
Current Year Earnings	5,593	(328)
TOTAL EQUITY	9,739	4,143

X

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SIGNATURE

Treasurer

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