

Friends of Nepal Adelaide Inc.  
Annual Report



**July 1 2018 – June 30 2019**

**ANNUAL REPORT**

**Friends of Nepal- Adelaide Inc**



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Annual Report

**CONTENTS**

Our mission	page 3
Our vision	page 4
Our history	page 4
<b>Section 1 – An overview of FONAI</b>	
About us	page 6
Our people	page 7
Our supporters	page 7
<b>Section 2 – Governance</b>	
Structure & management	page 8
Chairperson's report	page 9
Canopy Nepal annual report	page 16
Our Objectives and Activities (KPI)	page 26
<b>Section 3 – Our Finances</b>	
Treasurer's report	page 30
Financial statements	page 31
Auditors statement	page 46
<b>Section 4 – Our other important information</b>	
Acknowledgements	page 48
How you can help	page 49
Looking to the future	page 50
Contact us	page 51

## Our mission

Our mission is to provide access to senior and post secondary education to marginalised, socially and economically disadvantaged Nepali youth who otherwise would not have the financial means to fulfil their educational goals.

FONAI views higher education as a catalyst, an agent of change for individuals, families and communities.

To succeed in our mission we:

- Promote and provide financial support for senior and post secondary education via an education scholarship program (FESSHIP)
- Assure that students have all the information and support necessary to make sound educational and financial decisions about their futures
- Lead a collaborative network of educational partners aligned to support student selection, preparation, transition and persistence to course completion.

## Statement of Ethical Principles

Friends of Nepal-Adelaide Inc is committed to:

- Removing financial barriers for severely disadvantaged Nepalese to access education.
- Prioritising funding allocation so it goes where it is most needed.
- Being aware of the issues affecting students and advocating for their interests, particularly girls.
- Supporting efforts to encourage all students, to aspire to and plan for education beyond high school.
- Respecting the dignity and protecting the privacy of students, and ensuring the confidentiality of student records and personal circumstances.
- The highest level of ethical behaviour and professionalism.
- Respectful collaboration with our key stakeholders.
- Conducting annual reviews of all programs to ensure the best outcomes for students.



## **Our History**

'Friends of Nepal- Adelaide Inc. '(FONAI) is a registered Australian charity. We began our scholarship program in 2013, following a visit to Nepal & seeing first hand how disadvantage of birth is perpetuated by lack of educational opportunities.

We are a volunteer-run registered Australian charity with the goal of supporting marginalised and vulnerable Nepalese undertake education and/or vocational training to improve their socio/economic position. We obtained registered charity status in May 2016.

In 2017/18 we partnered with Mission to Modern Social Development in Nepal to manage the program.

In 2017/18 we partnered with NGO Canopy Nepal to manage the program.

We work closely with the local and International Rotary movement and other service organisations well as our International supporters, the Children's Future Fund in Germany, Canopy Nepal & The Children's Development Society, Nepal, to achieve this goal.

We support two key programs, an education scholarship program for underprivileged youth, Friends of Nepal Education Scholarship Program (FESSHIP) & disburse funding for a Social Empowerment through Education Program (SEEP) with the Child Development Society. (CDS)

### **Education in Nepal - Background to FONAI's work.**

In Nepal, the official primary school age is 5 to 9 years. The official secondary school age is 10 to 16 years. Less than half of all Nepali children continue their education at the secondary level.

The link between poverty and school attendance at the secondary level of the education system is even stronger than at the primary level.

Nepal is a country with historically large gender disparities in school attendance, where girls were much less likely than boys to receive a formal education.

Formal school education officially spans a period of 12 years, at the successful completion of which a student graduates with a certificate of Higher Secondary Education. (HSE)

Official government policy is for free education to year 12, but the reality is that Year 10 remains the highest level of education for most Nepalese people.

Students who wish to continue higher education, years 11 & 12, mostly must attend private schools which are expensive and out of reach of most of the students in the program.

FONAI's decision to focus funding support for HSE & above requires a long term commitment from our group & our donors.

Our graduates often require short term help as they enter unpaid internships to complete course requirements. It requires us to limit the number of scholarships we can sustain as students may require support for up to 5 years.

Without our support, these young people would not be able to continue their studies & would face uncertain futures. A FONAI education scholarship is a life changing opportunity.

### **Who Benefits from FONAI's Activities?**

Our students come significantly socially & economically deprived families & are recommended to our management team from diverse sources. Stringent screening is applied to all applicants & our team prioritises funding according to need. It is expected that families will contribute to costs based on their level of income & ability to do so.

### **How They Benefit.**

Students benefit because they are able to achieve higher levels of education which provides access to jobs and financial independence. They will break the cycle of poverty of their birth and/or caste.

The students are able to focus on their education studies as they, and their families, do not have to worry about living or course costs for the duration of their scholarships and courses of study.

Students benefit from uninterrupted study as scholarships are provided for the duration of the course, unless scholarship terms and conditions are not met.

Institutions benefit as student fees are guaranteed.

### **What similar services are currently available?**

FONAI has not identified similar services to the Educational Scholarship Program which focuses on HSE education & above.

There are educational scholarship programs which assist students currently living in Institutions, (Children's Homes and/or Orphanages) & others which assist students who live at home to pursue study post 10.

### **What is the Unfulfilled Need?**

Education challenges largely relate to poverty in Nepal.

Nepal is one of the poorest countries in the world. The UN estimates that 40% of Nepalis live in poverty. Food insecurity, poor housing, low soil quality, low literacy, natural disasters, and ethnic discrimination plague the Nepalese people.

Nepal is highly dependent on foreign aid and assistance from NGOs.

Ongoing NGO projects include energy access, skills development, environmental protection, infrastructure, clean water, and education.

source

<http://borgenproject.org/poverty-nepal/>

### **FONAI Shared Projects.**

FONAI has a partnership with Nepal NGO The Child Development Society. (CDS) CDS works to eliminate child labour and/or trafficking in Nepal. FONAI facilitates the transfer of funding for CDS for Australian benefactors under conditions of this agreement.

FONAI also works closely with Australian and Nepali Rotary clubs.

FONAI is founding member for proposed RAWCS SEEP project with Rotary Clubs of Brownhill Creek & Dilibazaar & the Child Development Society

## ABOUT US

FONAI is managed by a committee of seven elected annually. The board holds regular meetings, usually monthly. Sub committees are formed to manage events.



### Board members/Trustees

Name	Position	Dates acted
Denise Roscrow	Chairperson	July 2018-June 30 2019
Sue Wymond	Treasurer	July 2018-June 30 2019
Ainsley Roscrow	Secretary	July 2018-June 30 2019
Lynne Rawson	Fundraising chairperson	July 2018-June 30 2019
Bernadette Jarvis	Child Protection Officer	July 2018-June 30 2019
Jo Bouchier	Committee member	July 2018-June 30 2019
Malcolm Lindquist	Committee member	July 2018-June 30 2019

## OUR KEY STAKEHOLDERS & SUPPORTERS 2018/19

Rotary Cub of Blackwood	Rotary Club of Brownhill Creek	Rotary Club of Lindisfarne
Rotary Club of Mobilong	Seaside Dental	Flourish Gift & Home
Ronwynne Foundation	Montessori Children's Centre McLaren Vale	Woolmore Fine foods
Splodge	Rawson Electrical	WOMADelaide
Local Community	Individual sponsors	Local wineries
Rotary Club of Encounter Bay	Jan & Bob Arnold	Artist -Helen Henbest



## STRUCTURE & MANAGEMENT

FONAI is registered with the Australian Charities and Not-for-profits Commission (ACNC).

Friends of Nepal-Adelaide In (FONAI) has a governance committee consisting of seven members.

The Management Committee meets bi- monthly.

All members are volunteers.

FONAI does not employ any paid staff members in Australia.

FONAI funds salary of a Friends of Nepal-Adelaide Inc (FESSHIP) program coordinator to manage it's programs in Nepal.

FONAI has partnered with Nepal Non Government Organisation 'Canopy Nepal' to manage the daily operations of the FESSHIP program in Nepal.

Partnership agreements are for 12 months – June 30-July 1 every year.

FONAI has a strong commitment to good governance.

The principle of 'Do no harm' is applied to all aspects of our work.

The management committee has developed policies & procedures to govern it's operations & ensure all activities are transparent & accountable.





# Friends of Nepal Adelaide Inc. Annual Report

## **CHAIRPERSON'S REPORT - 2018/19 Financial Year**

Friends of Nepal- Adelaide Inc (FONAI) is volunteer-run registered Australian charity with the goal of supporting marginalised and vulnerable Nepalese undertake education and/or vocational training to improve their socio/economic position.

We work closely with the local and International Rotary movement and other service organisations well as our International supporters, the Children's Future Fund in Germany, Canopy Nepal & The Children's Development Society, Nepal, to achieve this goal.

We support two key programs, an education scholarship program for underprivileged youth, Friends of Nepal Education Scholarship Program (FESSHIP) & disburse funding for a Social Empowerment through Education Program (SEEP) with the Child Development Society. (CDS)

### **FESSHIP Program Overview**

Our 2018/19 FESSHIP program was managed in partnership with NGO Canopy Nepal. The young team quickly appointed a project manager, Deekshak Bhattarai, & new agreements with all scholars were signed in July 2018.

We welcomed new scholar, Shrinkhala, to begin Year 11 at Noble College & farewell old scholar & hospitality studies graduate Bhanu, assisting him with room set up as he began his hospitality career.

Deekshak has proven to be a diligent & responsible manager, submitting comprehensive monthly financial & narrative reports & responding quickly to our many requests.

In May 2019, internship student, Anjali, joined the team to assist Deekshak with his work.

The student monthly meetings have been well attended & our team has worked hard to build a FESSHIP family for our scholars. The team quickly identified the need for a holistic approach to it's management of the program & formalised a workshop program to develop vocational, wellness & mentoring skills.

This program has been very well received by the students & will be expanded in 2019/20. Birthday celebrations, sports days & other fun times have also been added to the monthly meeting schedule, along with a variety of programs including IT, first aid & cyber safety.

During committee member Lynne Rawson's visit in March 2019 the students enjoyed ten pin bowling & a pizza dinner.

There have been the usual highs & lows associated with any work in an underdeveloped country, but with the support of the great Canopy team we have worked through most of them successfully.

# Friends of Nepal Adelaide Inc. Annual Report

## **FESSHIP Student Report.**

We are slowly addressing the gender balance within the program whilst making sure that existing students are not negatively impacted by our focus on supporting girls.

The ratio is 3 girls to 6 boys so we have a way to go. We only offered one new scholarship to a young girl Shrinkhala, to complete Year 11 at Noble College.

Shrinkhala is fortunate to be able to live with her family, so her scholarship was for course fees only. Shrinkhala completed Year 11 successfully & has now started Year 12 on a FESSHIP scholarship.

Manju successfully completed Year 2 of her law studies at Kathmandu School of Law & is currently completing her third year. She represented her university at two Moot court events, sponsored by our German partners & a Spanish donor.

Manju's FESSHIP scholarship was for living costs only & in June 2019, her Spanish donor decided to fund her living costs as well, & Manju left the scholarship program at the end of the financial year. We maintain regular contact with Manju & will monitor her progress as she completes her studies in 2021. We are proud that we were able to give this clever young woman support for the past three years & will continue to celebrate her achievements.

Anjana began her Bachelor in Fashion Design in January 2019 & continues to do well. She has been awarded upcoming designer & has featured in many competitions during her first year of studies. She will finish her first year in October 2019.

Two of our oldest scholars began their final year of studies as FESSHIP students. Sanjeev completed his Bachelor of Information Technology & is awaiting his results. Bishal also completed his second year of accounting studies & is also waiting his results. Both young men have worked part time as teachers, in call centres & as sports instructors, to support their own living costs. Like Manju & Anjana, their scholarships have been supported by the Children's Future Fund in Germany, who pay all course fees. We are waiting to hear of their future plans.

Three of our students completed their final high school studies in May 2019. Hem, Prachandra & Bijay are all waiting for their results & all started vocational scholarships in June 2019 to prepare them for future study & financial independence. Hem is studying a 3 month medical preparatory course as he wants work in the medical field,

Prachandra is studying a university preparation course, & Bijay, who did not want to pursue a Bachelor's degree, has begun hospitality studies. Sushant has begun his Year 10, an important year in Nepali education, as it determines his future path. If successful he will achieve Senior Education Certificate & be eligible to study years 11 & 12.

# Friends of Nepal Adelaide Inc. Annual Report

## **Student Reporting.**

Annual written reports were received from students as per scholarship agreements.

## **Vocational Scholarships**

In April 2019 we began exploring vocational scholarship opportunities. We believed that skill based training would better equip our students to find work to contribute to their education costs. In Nepal, Deekshak developed a list of approved providers for courses graduating students can undertake while they wait for results. He interviewed eligible students to identify interests. In Australia, we searched for donors, this fulfilling one of our annual goals, to secure corporate sponsorship!

As a result of this combined effort, we were able to offer 3 vocational training scholarships in May/June 2019 for the 3 boys waiting for Year 12 results - a 3 month wait!

We were proud to welcome 2 new donors as a result of this effort.

The Rotary Club of Lindisfarne - a cooking & a foundation skills training scholarship &, Seaside Dental – medical preparation scholarship. The Rotary Club of Lindisfarne also decided to fund a FESSHIP scholar in our 2019/20 program.

## **FESSHIP Management Report.**

FESSHIP management team submitted all required monthly, quarterly & annual reporting requirements as per partnership agreement.

8/ 9 students successfully completed the requirements of their courses.

## **Partnership Agreement - Child Development Society-Nepal**

Facilitating funding for Self Employment through Education (SEEP) program

Our partnership with the Child Development Society in Nepal was extended in 2018/19 & two more SEEP groups began in Kavre district in October 2018. Up to 30 individual marginalised women are currently receiving education & employment training to enable them to financially support their families & send their children to school instead of work in the brick kilns.

Lynne Rawson visited this program and many others managed by CDS in & was again impressed with the implementation & management of it & the benefits it has in the poorest communities.

We were also very proud to be signatures to the recent RAWCS project # established by tireless humanitarian Malcolm Lindquist to support the SEEP program. Another proud moment for us.

# Friends of Nepal Adelaide Inc. Annual Report

## **SEEP Program Report.**

Two groups were successfully established in October 2018 in Kavre District, Nepal.

Approximately 30 women illiterate and vulnerable women were enrolled in the program. Phases 1 & 2( literacy, numeracy and business studies) have been implemented and the program will be completed November 2019.

CDS SEEP management team submitted reporting requirements for SEEP program.

## **Partnership Agreement - Children's Future Fund (CFF) Germany**

The existing partnership with the Children's Future Fund, a small social justice NGO in Germany, was renewed. CFF continued to fund course costs for 3 of our scholarship students.

## **Key Stakeholders**

Rotary movement

FONAI maintains strong ties with the Rotary movement in Australia and abroad. We enjoy continued support from the Rotary Clubs of Brownhill Creek, Blackwood, Mobilong & Lindisfarne.

## **Collaborations**

Rotary Club of Brownhill Creek in the successful establishment of RAWCS Project for Child Development Society SEEP program.

Rotary Club of Lindisfarne – scholarship support.

Rotary Club of Lindisfarne also supports SEEP program through RAWCS project.

## **2018/19 Strategic Plan**

### **Priorities**

- Aim for closer gender equality in FES program – affirmative action for girls
- Identify & implement succession plans for management committee
- Pursue funding grants
- Pursue new & retain existing partnerships
- Work with partner NGO to identify new students for scholarship support
- Refine Scholarship program
- Secure funding to maintain existing program

# Friends of Nepal Adelaide Inc. Annual Report

## **Outcomes**

**Aim for closer gender equality in FES program** – affirmative action for girls

- We only offered 1 new scholarship & it was to a girl!
- Challenges in patriarchal society where boy's education is prioritised.

**Identify & implement succession plans for management committee**

- A work in progress. We have been successful in enlisting outside help for events & issued invitations to prospective members to attend meetings.

**Pursue funding grants**

- Round 1 application Friendship Grant 2018/19 unsuccessful
- Application for Perpetual Grant June 2019 Unsuccessful
- Lynne & Denise attended 2 training sessions & Denise a funding workshop to improve our skills
- We enlisted outside voluntary help

**Pursue new & retain existing partnerships**

- Existing partnerships with Ronwynne Foundation & Children's Future Fund were retained.
- New partnership with Rotary Club of Brownhill Creek for RAWCS SEEP project
- Vocational scholarship partnerships with Seaside Dental & Rotary Club of Lindisfarne
- Partnership with Cherilyn Fleming who raises funds for us selling books at Rotary Club of Encounter Bay twice monthly markets in her region.

**Work with partner NGO to identify new students for scholarship support**

Ongoing

- Extensive screening interviews with both students & families were undertaken. Management team has strong focus on family support to discourage 'hand out' mentality & perpetuation of orphanage business model in Nepal.

**Refine Scholarship program**

- We held 2 SKYPE meetings during year to discuss FESSHIP & make informed decisions
- Collaborated on new code of conduct
- Simplified agreement documents
- Added information pack for students
- Funded student workshops
- All students have phones & email accounts for regular contact

**Secure funding to maintain existing program**

- We held 6 major fundraising events, two movie nights, our annual gala dinner & stalls at Rotary Club of Blackwood Christmas fair & Montessori Children's Centre, McLaren Vale Twilight picnic. We also attended 5 markets at Urrbrae farmer's market.

# Friends of Nepal Adelaide Inc. Annual Report

## **Monitoring the program.**

One self funded visit to Nepal was made in March 2019 by Lynne Rawson who held 2 planning meetings with Canopy Nepal Board members & FESSHIP team, as well as holding discussions with Debendra Pokharel of Cocina Mitho Chha about future partnerships for vocational training. Much is learned in consultation with our partners about the effectiveness of the program & best ways to secure future positive outcomes for all involved.

**Sponsorship Program** We had 28 individual sponsors in 2017/18.

## **Fund Raising and Donations**

We held 6 major fundraising events.

These included our Gala Dinner/Auction, 2 movie fundraisers and stalls at the Rotary Club of Blackwood Fair and Montessori Children's Centre, McLaren Vale Twilight Fair. In addition we attended local markets at Urrbrae Farmer's market.

Generous donors continued to support us with jam, craft goods & other assorted bric a brac donations to sell, which adds considerably to our funds. Sponsor Helen Henbest donated sales of her paintings at Rotary Club of Blackwood annual Art show to us.

Cherilyn Fleming contributes monthly to our coffers through the book sales.

Our most successful fundraiser was the Annual Gala Dinner where we raised over \$7,000.

FONAI enjoys widespread community support and received many incidental and generous donations over this financial year.



# Friends of Nepal Adelaide Inc. Annual Report

## **Moving forward**

Thankyou to FESSHIP management team. We appreciate your hard work and commitment to the successful management of the Education Scholarship program in 2018/19 & look forward to the successful implementation of the 2019/20 FESSHIP program.

## **Thankyou to the hardworking committee.**

The committee members have worked very hard over the past 12 months, donating many hours to improve governance and ensure viability and sustainability. We are all very proud of the success of this program and excited to continue to work with Canopy Nepal and explore new opportunities for service.

**Thankyou to our auditor Philip** Paterson for his diligence & advice in auditing our financial records. It is much appreciated.

## **Canopy Nepal**

Thankyou to our partners 'Canopy Nepal.' We are excited to work with this young and dynamic team. Deekshak, Roshan & Hem.

Report Prepared by:



Denise Roscrow Chairperson Friends of Nepal- Adelaide Inc  
October 3 2019

Friends of Nepal Adelaide Inc.  
Annual Report

FESSHIP  
ANNUAL REPORT  
2018/19

Prepared By: Canopy Nepal  
Submitted On: June 30, 2019







### **Abbreviations**

FONAI: Friends ofNepa1 Adelaide Inc.

CANOPY NEPAL: CN

FESSHIP: FONAI Education Scholarship Program

CFF: Children's Future Fund

SAB: 3 School Merger

NIC: National Integrated College

IEC: IEC College ofArts &

Fashion KSL: Kathmandu

School of Law

Team: FESSHIP Management Team

## **Narrative Project Report For FONAI**

## Table of Contents

Abbreviations	3
Table of Content	4
Narrative Project Report For FONAI	5
Current situation	5
Program Manager Joins the Team	6
Social Media Staffed	6
Regular Monthly Meeting	6
Individual Email ID and Updated Contact Number	7
Updated Hostel Information	8
Graduated Scholar	9
New Scholars in the Program	9
Skill Development Workshop Started	9
Birthday Celebrations	10
Scholars Completing Year 12	11
Sanjeev Completing his Bachelors Degree	11
Anjana started her Bachelors Degree	12
Anjana shifted to Nirmala Ji's House	12
NIC students shifted to a new hostel	12
Manju Participated in Moot Court	13
Tuition Classes for Scholars	13
Collaboration with Canopy Programs	14
Lynne visits Nepal	15
Scholars winning various tournaments	16
Scholars Participating in Cultural Program	17
Motivational Video for Scholars	17
Vocational Training Started	17
Scholar taking Leadership	17
Scholars helping each other	18
New Sponsors for FESSHIP	18
Regular Scholar/Hostel Visits	18
Regular Payment	18
18	
	CONCLUSION

Organization	Canopy Nepal
Project Title	FONAI Education Scholarship Program
Financially supported by	Friends of Nepal Adelaide Inc. - Australia
In coordination with	Children' s Future Fund - Germany
Program Location	Kathmandu, Nepal
Reporting period	July 1, 2018 - June 30, 2019

### **Current situation**

Canopy Nepal (CN) has been implementing FONAI Education Scholarship Program (FESSHIP) with financial support from Friends of Nepal Adelaide Inc. (FONAI), Australia & Children's Future Fund (CFF), Germany for 9 students who are currently completing high school, senior high school or post-secondary studies.

The main objective of FESSHIP is to support marginalized and socially & financially disadvantaged Nepalese students to complete higher education courses which would otherwise be denied to them. The target group of FESSHIP are the students who are socially & economically disadvantaged and lack family support.

The program is targeted for the students of the age group 15-20 years and is being implemented in Kathmandu, Nepal and the first year started from July 1, 2018, and continued till June 30, 2019.

### **Significant Events in the Program**

#### **1. Program Manager Joins the Team**

After the agreement between Canopy Nepal and FONAI, a Program Manager was needed to efficiently manage the program and hence a vacancy was announced for the position.

After having a series of interviews with people from diverse backgrounds and experiences, Mr. Deekshak Bhattarai was selected for the position. He has been running the program since July 23, 2018.



#### **2. Social Media Started**

The FESSHIP created a social presence on December 12, 2018. FESSHIP is now officially present on Facebook and Instagram by the handle 'FESSHIP'. The team has been posting regular updates related to the program to keep all the wellwishers, donors and partners connected.

# Friends of Nepal Adelaide Inc. Annual Report

### 3. Regular Monthly Meeting

The team eam started having regular monthly meetings in order to get the updates from the scholar regarding their ongoing situation, progress and future plans. The meetings take place every first Saturday of the English Month.



### 4. . Individual Email ID and Updated Contact Number

The team made it compulsory for all the program scholars to have their individual email ids and contact numbers so that it would be easier to communicate with them.

### 5. New Scholars in the Program

The team started the program with 10 scholars with 1 scholar graduating towards the end of July 2018. Soon we added Ms. Shrinkhala—as our new scholar to the program. Also, recently we added Mr. Saugat—as our new scholar.



# Friends of Nepal Adelaide Inc. Annual Report

## 6. Skill Development Workshop Started

From May 2019, the team started organizing various workshops for our scholars to guide them for their personal and professional growth. Till now we have organized workshops in the following topics:

- Email Etiquette (\*2)
- Internet of Things (IOT) and Networking
- One day Orientation on Basic First Aid

In the coming future, the team plans to conduct various sessions and/or workshops such as Google Applications training, Adobe application training, cloud storage Management, CV writing, Presentation Skills, SRHR, Basic First A Internet of Things (IOT), Photography and many more.



# Friends of Nepal Adelaide Inc. Annual Report

## **7. Birthday Celebrations**

The team started to celebrate the scholars birthday in order to make the scholars feel like a part of the family.

## **8. Scholars Completing Year 12**

Scholars Bijay, Hem and Prachanda recently completed their Year 12 and are now waiting for their results. As they wait for their exams, we enrolled all these scholars in vocational training and courses of their choice to increase their future job/career prospects and make them self-sustaining.

### **11. Sanjeev Completing his Bachelors Degree**

One of the eldest scholars, Sanjeev BK has completed his Bachelor in June 2019 and is now waiting for the result. He was enrolled in The British College and studied BSc (Hons) Computing that started from September 2018.

## **9. Anjana started her Bachelors Degree**

Anjana was enrolled at IEC college to continue her Bachelor in Fashion Designing.

.Anjana shifted to Nirmala Ji's House

Anjana was previously staying in the hostel but the team shifted her to Nirmala house aiming that she will get a homely environment. She has been staying there from the last 9 months.

## **10. NIC students shifted to a new hostel**

NIC students were previously staying in the NIC Hostel but were facing difficulties with the small rooms (5-6 students in a single room) along with the unhygienic food provided. Our scholars started having health issues and thus the team shifted them to a new hostel WELCOME BOYS HOSTEL, Dillibazar. The scholars are satisfied with the facilities and food of the new hostel. Till now the team hasn't received any complaints from the scholars or the hostel owner against each other.

## **11., Manju Participated in Moot Court**

One of the oldest scholarship recipients, Manju and her team successfully participated in the South Asia 2018-19 Price Media Law Moot Court Programme held in Delhi, India and was further selected and participated in the International Round held in Oxford, UK.

## **12 Tuition Classes for Scholars**

The scholars from Year 11 - Shrinkhala — and Year 12 - Bijay, Hem and Prachanda were finding difficulties in some of the subjects. As a result, the team enrolled them in the tuition classes so that they can improve in those subjects.

## **13..Collaboration with Canopy Programs**

The team started organizing various programs such as mini Career counseling and Friendly Futsal Match in collaboration with other Canopy Nepal Programs like CANSHIP and Learners' Hub for our scholars to guide them for their personal and professional growth. These programs provided opportunities for all our scholars to interact with each other, exhibit their confidence and learn about teamwork.

# Friends of Nepal Adelaide Inc. Annual Report

## 14. Lynne visits Nepal

Lynne Rawson, the Fundraising Chairperson of Friends of Nepal Adelaide Inc. (FONAI) visited Nepal in March 2019. During her visit, she had a series of a meeting with the FESSHIP Management Team in Canopy Nepal Office and discussed the FESSHIP program, it's progress, the scholars, the transition process and ways to improve the program in the future. The team also discussed on different agendas prepared by the FESSHIP Management Team and FONAI team. Finally, we planned to organize life skill workshops (long-term and short-term) in the coming days for our scholars.

During her visit to Nepal, FESSHIP management team and scholars went for Bowling and Dinner together to spend quality time with each other. Canopy Nepal team also had dinner together with Lynne.

## 15. Scholars winning various tournaments

The scholars Bijay, Hem, Prachanda and Sushant were awarded certificates and medals for winning various tournaments in their respective college and/or school.

## Participating in Cultural Program

Shrinkhala and Sushant participated in cultural programs organized in their respective college and school.



# Friends of Nepal Adelaide Inc. Annual Report

## 16. Motivational Video for Scholars

The team showed the scholars an inspirational video - Nick Vujicic: Stand Strong (via Youtube) which gives strategies for developing a "bully defense system," so an individual can handle bullies of all kinds by building your strength from the inside out in the video.





## 17. Vocational Training Started

The scholars - Bijay, Hem and Prachanda started their vocational training and classes from June. These vocational classes and/or training will enable them to learn, explore and utilize their knowledge in the future which might be very useful academically or professionally.

Seaside Dental is supporting Hem whereas Rotary Club of Lindisfarne is supporting Bijay and Prachanda for their vocational training and/or classes.

## 18. Scholar taking Leadership

The youngest scholar, Sushant was appointed as a Sports Captain at SAB Public School.

## 19. Scholars helping each other

Initially, Bishal was appointed as a Basketball Coach of SAB Public School but due to his BBS Third Year final examination, Bishal requested Hem to replace him during his exams as a Basketball Coach.

## 20. New Sponsors for FESSHIP

FONAI team had worked very hard and because of their hard work, the program welcomed two major sponsors – Seaside Dental and Rotary Club of Lindisfarne.

## 21. Regular Scholar/Hostel Visits

Regular visits to scholars school, college and hostel are done every month to get updates about the scholars from their school, college and hostel management team. Till date, the team has not received any complaints regarding the scholars.

## 22. Regular Payment

All the payments dues for the scholars are paid up to date.

## CONCLUSION

On June 30, we successfully completed and concluded year of FESSHIP. Being the first year of collaboration, we have learned and had many new experiences as a FESSHIP management team. Now, we have a proper team with ample experience who are efficiently managing and running the program. Not only have we fulfilled the targets set for 2018/19 but also we have created a solid foundation for taking FESSHIP to a greater height in the coming years.



# Friends of Nepal Adelaide Inc. Annual Report

## **OUR OBJECTIVES AND ACTIVITIES**

Description of FONAI's 2018-19 Scholarship Program (FESSHIP)

Our objective was to remove the financial barriers to accessing senior educational for up to 10+ Nepalese young people aged 16-21 years.

This would be achieved by funding an education scholarship program.

Eligible students could apply for Senior High school and/or post secondary studies funding scholarships.

Successful applicants in collaboration with FESSHIP management team, could priorities funding support for course &/or living costs.

We aimed to address current gender imbalance by prioritising girls for future scholarships.

Goal was to raise annual FONAI budget \$30,000 to meet these costs.

### **Outcomes**

Nine eligible students were identified for full or part scholarship funding. One new female student was added to the program.

Five students successfully continued &/or completed high school studies.

Four students successfully continued &/or completed undergraduate studies in IT, law, accounting & fashion design.



### **Budget**

Annual budget funds were raised successfully.

Living costs were reduced from 77% of annual budget to 66%. Due to diligence of FESSHIP management team.

### **Goals Partnerships**

Aim to maintain & extend corporate & service club partnerships to support project.

We maintained all existing & added 3 new partnerships, one private & two with service clubs.

# Friends of Nepal Adelaide Inc. Annual Report

## **Funding Sources**

FONAI relies on individual sponsorships, donations and fundraising events to cover all FESSHIP program costs in Australia & in Nepal.

Home made donated jams and relishes continued to be a steady source of income!

We received support from local businesses in form of donated goods, services & collection jars!

Long time supporter Cheryl Fleming donated proceeds of her second hand book stall at the bi monthly Fleurieu Markets & long term sponsor & Artist Helen Henbest continued to donate proceeds of sales of paintings at Rotary Club of Blackwood Art Show to FONAI projects.

## **Funding Methods**

The main methods used by FONAI to raise funds are sponsorships, donations and fundraising events.

During the year we held two movie fundraising events, our annual Gala dinner, annual fundraising stalls at Blackwood Rotary Fair & Montessori Children's Centre Twilight picnic & added monthly stall at a local farmer's market.

## **Volunteer Base**

FONAI is building its volunteer base with five- ten regular volunteers currently helping in various tasks and events and general support. All members of the Management Committee also volunteer their time to set strategy, attend meetings, raise funds, networking, develop policies and procedures and provide stewardship of the organisation.

Our auditor also volunteers his time to scrutinise our financial statements.

Friends of Nepal Adelaide Inc.  
Annual Report

**Performance Monitoring Key Performance Indicators (KPI's)**

<b>Item</b>	<b>KPI</b>	<b>OUTCOME</b>
<b>Fundraising</b>	1. Donor Growth (Year-Over-Year) 2. Donation Growth 4. Social Media Engagement number of website visits, newsletter subscriptions, social media mentions and press coverage.	See Treasurer report  # of followers up from 600 to 750
<b>Fundraising Events</b>	1. Revenue raised 2. # of events	See Treasurer Report
<b>Education Scholarship Program</b>	1. Student Attendance Monthly meeting 2. Graduation Rate: 3. The number of short-term work placements completed 4. Qualifications and skills gained by scholarship recipients 5. The number of interviews or employment opportunities 6. Industry specific proficiencies/skills 7. Retention rates 8. Transition to further study/work 9. Financial Independence	Student meetings 70% attendance N/A 67% success (3 out of 4 students successful) N/A  67% gained HSE       89% 100% of those eligible

Friends of Nepal Adelaide Inc.  
Annual Report

**SECTION 3**

**OUR FINANCES**

Treasurer Report

Audited Accounts- Financial Statements

Auditor Comments

# Friends of Nepal Adelaide Inc. Annual Report



**Friends of Nepal - Adelaide Inc.**  
Proud Supporters of Education for the Youth of Nepal

## A.G.M. TREASURER'S REPORT - 3<sup>RD</sup> OCTOBER 2019

### Income 2018-19

FONAI total income for last financial year  
Total income – down 4.75%  
Donations - down 22.4%  
Sponsorship - up 26%  
Fundraising - down 28% (over \$8,000 from gala dinner)

### Student Expenses

11% less than 2018-2019  
Living and Expenses were 67%  
Course fees (education) 32%  
Medical 1%

As in previous years FONAI'S administration costs have been kept to minimum with only ongoing expenses are insurance, website and facebook presence and banks fees for international transfers. Now that we have changed from an ANZ EFPTOS machine to The Square there are only fees when the Square is used.

### Sponsorship

Sponsorship has increased last financial year and that is mainly due to Rotary Club of Lindisfarne where founding member of FONAI Margaret Congram and is now a club director. We also need to acknowledge the continued support of Rotary Clubs of Blackwood, Brownhill Creek and Mobilong. Seaside Dental is also supporting one of our students.

### Fundraising

The last financial year has seen us selling items at local markets which included jams/chutneys from Hilary Flynn, marmalade from Jan Arnold and Nepali items. We were also present at the Rotary District Conference which was held in Broken Hill. One of our new supporters is Cheryl Fleming who sells books on our behalf at Goolwa markets and we can't forget items at the front door of 23 Centre Way, Belair. Overall fundraising has decreased this year and I believe this is a sign of our economy – it is increasingly difficult to raise funds for charity and there is such a lot of competition. Well done to our Fundraising Chairperson Lynne for 'Putting us out there'.

Thank you again to my Quickbook advisor Ken and to Philip for auditing our books again this year.

Sue Wymond, Treasurer.

ABN 25 785 726 975  
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Nepal: [mmsdnepal@gmail.com](mailto:mmsdnepal@gmail.com)  
Web  
[www.friendsofnepal.org.au](http://www.friendsofnepal.org.au)

All proceeds go to FONAI  
Education Scholarship Program



# Friends of Nepal Adelaide Inc. Annual Report



## Financial Statements

For the year ended 30 June 2019

Section	Page
Responsible Entities' Report	2
Auditor's Independence Declaration	5
Statement of Profit or Loss and Other Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	7
Statement of Cash Flows	9
Notes to the Financial Statements	10
General information and statement of compliance	10
Changes in accounting policies	10
Summary of accounting policies	10
Revenue / Student Support Costs	12
Cash and cash equivalents	13
Inventories	13
Trade and other payables	14
Related party transactions	14
Contingent liabilities	14
Capital commitments	14
Set-reporting date events	14
Responsible Entities' Declaration	15
Independent Auditor's Report	15

# Friends of Nepal Adelaide Inc. Annual Report

## **Responsible Entities' Report**

The Responsible Entities of Friends of Nepal - Adelaide Inc. (FONAI) present their report for the year ended 30 June 2019 and the Independent Audit Report thereon.

## **Responsible Entities details**

The following persons formed the Committee of FONAI during or since the end of the financial year.

Denise Roscrow — Chair  
Sue Wymond — Treasurer  
Lynne Rawson — Fundraising Chair  
Ainsley Roscrow \_ Secretary  
Malcom  
Lindquist Jo  
Bourchier  
Bernadette Jarvis

## **Principal activities**

During the year, the principal activities of the Association was to administer an Education Scholarship program to provide funding support for post Year 10 education &/or vocational training opportunities for severely disadvantaged Nepali students.

In October 2017 FONIA entered into a three year partnership with Child Development Society Nepal to facilitate funding for a Self - employment Education Program (SEEP) for marginalized and vulnerable women in Nepal

There have been no significant changes in the nature of these activities during the year.

## **Our Goals**

FONAI views higher education as a catalyst, an agent of change for individuals, families and communities. Our goal is to provide access to senior and post-secondary education to marginalised, socially and economically disadvantaged Nepali youth who otherwise would not have the financial means to fulfil their educational goals.

To succeed in our goals we:

- Promote and provide financial support for senior and post-secondary education via an education scholarship program
- Assure that students have all the information and support necessary to make sound educational and financial decisions about their futures
- Lead a collaborative network of educational partners aligned to support student selection, preparation, transition and persistence to course completion.



# Friends of Nepal Adelaide Inc. Annual Report

## Statement of Ethical Principles

Friends of Nepal-Adelaide Inc is committed to:

- Removing financial barriers for severely disadvantaged Nepalese to access education.
- Prioritising funding allocation so it goes where it is most needed.
- Being aware of the issues affecting students and advocating for their interests.
- Supporting efforts to encourage all students, to aspire to and plan for education beyond high school.
- Respecting the dignity and protecting the privacy of students, and ensuring the confidentiality of student records and personal circumstances.
- The highest level of ethical behaviour & professionalism.
- Respectful collaboration with our key stakeholders.
- Conducting annual reviews of all programs to ensure the best outcomes for students.

Partnerships ○ FONAI is partnered with registered NGO 'Canopy Nepal' to manage our program in Nepal.

- FONAI is partnered with registered NGO, 'Children's Future Fund' in Germany who provide funding support for course fees for several of our students.
- FONAI is partnered with Child Development Society (CDS) in Nepal to facilitate funding for Self Employment Education Program for illiterate women in remote villages in Nepal.
- Partnerships are reviewed annually.

Financial.

- FONAI committee manages the daily operations in Australia.
- FES Coordinator & Education Manager manage daily operations in Nepal.
- Audits of our Australian & Nepali accounts are completed as per required regulations in both countries.

Key Stakeholders.

- Mission for Modern Social Development- Nepal
- Rotary Club of Brownhill Creek (Adelaide S.A.)
- Rotary Club of Blackwood (Adelaide S.A.)
- Children's Future Fund — Germany
- Child Development Society (Nepal)
- The Committee and volunteers are committed to creating new, and maintaining existing, programs in support of the underprivileged people. Committed staff and volunteers allow the entity the ability to engage in continuous improvement
- The Committee and volunteers strive to meet consistent standards of best practice and provide clear expectations of professional accountabilities and responsibilities to all stakeholders.

# Friends of Nepal Adelaide Inc. Annual Report

## Responsible Entities' meetings

The number of meetings of Responsible Entities (including meetings of Committees of Responsible Entities) held during the year, and the number of meetings attended by each Responsible Entity, are as follows:

Director	Responsible Entities Meetings	
	A	B
Denise Roscrow	8	8
Sue Wymond	8	8
Lynne Rawson	8	7
Ainsley Roscrow	8	7
Malcom Lindquist	8	5
Jo Bouchier	8	6
Bernadette Jarvis	8	6

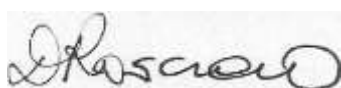
Where:

- column A is the number of meetings the Responsible Entity was entitled to attend
- column B is the number of meetings the Responsible Entity attended

## Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Notfor-profits Commission Act 2012 is included in page 5 of this financial report and forms part of the Responsible Entities' Report.

Signed in accordance with a resolution of the Responsible Entities.  
Denise Roscrow



Chair

30 September 2019

# Friends of Nepal Adelaide Inc. Annual Report

Auditor's Independence Declaration

## AUDITOR'S INDEPENDENCE DECLARATION TO THE DIRECTORS OF FRIENDS OF NEPAL ADELAIDE INC.

In accordance with the requirements of section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012, as lead auditor for the audit of Friends of Nepal — Adelaide Inc. for the year ended 30 June 2018, I declare that, to the best of my knowledge and belief, there have been:

a No contraventions of the auditor independence requirements of the 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit;  
and b No contraventions of any applicable code of professional conduct in relation to the audit.



Philip Paterson

Chartered Accountant

Adelaide 30 September 2019

Friends of Nepal Adelaide Inc.  
Annual Report

**Statement of Profit or Loss and Other Comprehensive Income**

**For the year ended 30 June 2019**

	Notes	2019	2018
Revenue	4	39,926	44,068
Changes in inventories (credit)		0	
Employee benefits expense		1905	
Depreciation expense			
Student support expenses	5	23,809	26,713
Marketing and advertising expenses		1,446	2,017
Canopy Agent establishment fee (first year)		2,902	
Other expenses		4,901	3,696
Surplus I (deficit) before income tax		4,963	11,642
Income tax expense	3.11		
Surplus I (deficit) for the year		4,963	11,642
Other comprehensive income			
Total comprehensive income I (loss) for the period		4,963	11,642

This statement should be read in conjunction with the notes to the financial statements.

**Statement of Financial Position**

**As at 30 June 2018**

	Notes	2019	2018
<b>Assets</b>			
<b>Current</b>			
Cash and cash equivalents	5	38,891	40,731
Receivables		650	1,290
Inventories	6	3,105	1,428
Total assets		42,646	43,449
<b>Liabilities</b>			
<b>Current</b>			

## Friends of Nepal Adelaide Inc. Annual Report

Trade and other payables	7	5,519
<b>Total liabilities</b>		
Net assets		42,646      37,930
<b>Equity</b>		
Retained earnings		42,646      37,930
Total equity		42,646      37,930

This statement should be read in conjunction with the notes to the financial statements .

### Statement of Changes in Equity For the year ended 30 June 2018

	Notes	Reserves	Retained earnings	Total equity
Balance at 1 July 2016			26,041	26,041
Profit for the year			11,642	11,642
Other comprehensive income				
<u>Total comprehensive income for the year</u>			<u>11,642</u>	<u>11,642</u>
Balance at 30 June 2017			37,683	<u>37,683</u>

This statement should be read in conjunction with the notes to the financial statements.

### For the year ended 30 June 2019

	Notes	Reserves	Retained earnings	Total equity
Balance at 1 July 2017			37,683	37,683
Profit for the year			4,963	4,963
Other comprehensive income				
<u>Total comprehensive income for the year</u>			<u>4,963</u>	<u>4,963</u>
Balance at 30 June 2018			42,646	42,646

# Friends of Nepal Adelaide Inc. Annual Report

## Statement of Cash Flows

**For the year ended 30 June 2019**

	Notes	2019	2018
<b>Operating activities</b>			
Receipts from:			
• donations and appeals		5,735	7,391
• sponsorships		14,700	11,700
• government grants			
dividend income		0	
• interest income			
fundraising / events		19,490	24,977
Payments to clients, suppliers and employees		(41,766)	(28,510)
<b>Net cash provided by operating activities</b>		<b>(1,840)</b>	<b>15,558</b>
<b>Investing activities</b>			
<b>Net cash provided by I (used in) investing activities</b>			
<b>Financing activities</b>			
<b>Net cash from I (used in) financing activities</b>			<b>0</b>
<b>Net change in cash and cash equivalents</b>		<b>(1,840)</b>	<b>15,558</b>
Cash and cash equivalents, beginning of year		40,731	25,173
<b>Cash and cash equivalents, end of year</b>	<b>5</b>	<b>38,891</b>	<b>40,731</b>

This statement should be read in conjunction with the notes to the financial statements.

# Friends of Nepal Adelaide Inc. Annual Report

## Notes to the Financial Statements

### 1 General information and statement of compliance

The financial report includes the financial statements and notes of Friends of Nepal — Adelaide Inc.

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards — Reduced Disclosure Requirements and the Australian Charities and Not-forprofits Commission Act 2012. Friends of Nepal — Adelaide Inc. is a not-for-profit entity for the purpose of preparing the financial statements.

The consolidated financial statements for the year ended 30 June 2019 were approved and authorised for issue by the Board of Responsible Entities on 30 September 2019.

### 2 Changes in accounting policies

There have been no significant changes to accounting policies. There have been some minor changes to the classification of several income and expense items.

### 3 Summary of accounting policies

#### 3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

#### 3.2 Revenue

Revenue comprises revenue from the sale of goods, government grants, fundraising activities and client contributions. Revenue from major products and services is shown in Note 4.

Revenue is measured by reference to the fair value of consideration received or receivable by the Group for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the Group's different activities have been met. Details of the activity-specific recognition criteria are described below.

##### Sale of goods

Revenue from the sale of goods comprises revenue earned from the sale of goods donated and purchased for resale. Sales revenue is recognised when the control of goods passes to the customer.

##### Client contributions

Fees charged for care or services provided to clients are recognised when the service is provided

# Friends of Nepal Adelaide Inc.

## Annual Report

### Donations and bequests

Donations collected, including cash and goods for resale, are recognised as revenue when the Group gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Bequests are recognised when the legacy is received. Revenue from legacies comprising bequests of shares or other property are recognised at fair value, being the market value of the shares or property at the date the Group becomes legally entitled to the shares or property.

### Interest and dividend income

Interest income is recognised on an accrual basis using the effective interest method. Dividend income are recognised at the time the right to receive payment is established.

### 3.3 Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

### 3.4 Property, plant and equipment

At this time the Association has no property, plant or equipment.

### 3.5 Inventories

Inventories comprises goods for resale and goods for distribution at no or nominal consideration as part of the Group's charitable activities. Inventories may be purchased or received by way of donation.

#### Goods for resale

Inventories of goods for resale are valued at the lower of cost and net realisable value. No value is ascribed to goods for resale that have been donated to the Group where fair value cannot be reliably determined. Net realisable value is the estimated selling price in the ordinary course of business, less any applicable selling expenses.

#### Goods held for distribution

Donated goods and goods purchased for nominal consideration held for distribution are initially recognised at their current replacement cost at date of acquisition. Inventories of goods purchased and held for distribution are initially recognised at costs. The cost of bringing each product to its present location and condition is determined on a first-in, first-out basis.

### 3.6 Income taxes

No provision for income tax has been raised as the Group is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

### 3.7 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

### 3.8 Reserves



# Friends of Nepal Adelaide Inc.

## Annual Report

Retained earnings include all current and prior period retained profits.

### 3.9 Employee benefits

The Association has no employees and there are no wage based expenses.

### 3.10 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

### 3.11 Economic dependence

The organisation is dependent upon the ongoing receipt of community and corporate donations to ensure the ongoing continuance of its programs. At the date of this report management has no reason to believe that this financial support will not continue.

### 3.12 Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

#### Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

#### Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

#### Inventories

Management estimates the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realisation of these inventories may be affected by future technology or other market-driven changes that may reduce future selling prices.

# Friends of Nepal Adelaide Inc. Annual Report

## Revenue

The Group's revenue may be analysed as follows for each major product and service category:

	2019	2018
<b>Revenue</b>		
Sale of goods (reallocated to events)		
Fundraising:		
_ Individuals / events	19,491	24,977
• sponsorships	14,700	11,700
Government grants		
Donations	5,735	7,391
Investment income:		
interest		
• dividends		0
Other income		
<b>Total</b>	<b>39,926</b>	<b>44,068</b>

## Student Support Costs

	2019	2018
<b>Expenditure</b>		
Living and accommodation costs	16,012	17,936
Course fees and associated costs	7,527	7,925
Medical expenses	270	852
<b>Total</b>	<b>23,809</b>	<b>26,713</b>

## 5 Cash and cash equivalents

Cash and cash equivalents consist the following:

	2019	2018
Cash on hand		
<b>Cash at bank</b>	<b>38,891</b>	<b>40,716</b>
Foreign currency		15
<b>Cash and cash equivalents</b>	<b>38,891</b>	<b>40,731</b>

# Friends of Nepal Adelaide Inc. Annual Report

## 5.1 Reconciliation of cash

Cash at the end of the financial year as shown in the statement of cash flows is reconciled in the statement of financial position as follows:

	Notes	2019	2018
Cash and cash equivalents		38,891	40,731
<b>Total comprehensive income</b>		4963	11,642
Less: change in inventory		1,677	313
Add: change in receivables		640	1 ,290
Less: change in trade payables		5,519	5,519
<b>Net cash provided from operating activities</b>		(1 ,593)	15,558

## 6 Inventories

Inventories consist of the following:

	2019	2018
At cost:		
• inventory	3,105	1,115
At current replacement cost:		
• donated inventory		313
<b>Total</b>	3,105	1 ,428

## 7 Trade and other payables

Trade and other payables recognised consist of the following:

	2019	2018
Current:		
• trade payables		
• other creditors and accruals		5,519
<b>Total trade and other payables</b>		

# Friends of Nepal Adelaide Inc. Annual Report

## 8 Related party transactions

The Association's related parties include its key management personnel and related entities as described below.

Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received.

### 8.1 Transactions with related entities

There were no transactions with related entities (there are no related entities at this time).

### 8.2 Transactions with key management personnel

Key management of the Group are the Committee Members of Friends of Nepal — Adelaide Inc. Key management personnel remuneration includes the following expenses:

	2019	2018
	\$	\$
Total key management personnel remuneration	0	0

## 9 Contingent liabilities

There are no contingent liabilities that have been incurred by the Association in relation to 2018.

## 10 Capital commitments

	2019	2018
	\$	\$
Property, plant and equipment	0	0

Capital commitments relate to items of plant and IT equipment where funds have been committed but the assets not yet received.

## 1 1 Post-reporting date events

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

# Friends of Nepal Adelaide Inc. Annual Report

## Responsible Entities' Declaration

- 1 In the opinion of the Responsible Entities of Friends of Nepal - Adelaide Inc..
- a The financial statements and notes of Friends of Nepal - Adelaide Inc. are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, including:
    - i Giving a true and fair view of its financial position as at 30 June 2019 and of its performance for the financial year ended on that date; and
    - ii Complying with Australian Accounting Standards — Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the Australian Charities and Not-for-profits Commission Regulation 2013; and
  - b There are reasonable grounds to believe that Friends of Nepal - Adelaide Inc. will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Responsible Entities.



Responsible Entity  
Denise Roscrow

Dated the 30 September 2019

## Independent Auditor's Report

### TO THE MEMBERS OF FRIENDS OF NEPAL - ADELAIDE INC.

#### Report on the Audit of the Financial Report

#### Auditor's Opinion

We have audited the accompanying financial report of Friends of Nepal — Adelaide Inc. (the "Association") which comprises the statement of financial position as at 30 June 2019, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the statement by the Committee.

In our opinion, the financial report of Friends of Nepal — Adelaide Inc. has been prepared in accordance with the Incorporated Associations Act 1985 (SA) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- a giving a true and fair view of the Association's financial position as at 30 June 2019 and of its financial performance for the year then ended; and
- b complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### Basis of Qualified Opinion

Cash donations are a significant Source of fundraising revenue for Friends of Nepal — Adelaide Inc. The Association has determined that it is impracticable to establish control over the collection of cash donations prior to entry into its financial records. Accordingly, as the evidence available to us regarding fundraising revenue from this source was limited, our audit procedures with respect to cash donations had to be restricted to amounts recorded in the financial records. We are therefore unable to express an opinion on whether the recorded cash donations of Friends of Nepal — Adelaide Inc. are complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

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

#### Responsibilities of the Committee of Management for the Financial Report

The Committee of Management of the Association are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards — Reduced Disclosure Requirements, the Incorporated Associations Act 1985 (SA) and the Australian Charities and Not-for-profits Commission Act 2012, and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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 control that we identify during our audit.



Philip Paterson  
Chartered Accountant  
Adelaide, 30 September 2019

**SECTION 4****OUR OTHER IMPORTANT INFORMATION****ACKNOWLEDGMENTS & THANK YOU**

We currently have 28 individual sponsors & donors who support the program through annual sponsorships.

**Corporate & community partners**

Rotary Clubs of Mobilong, Brownhill Creek & Lindisfarne support the program through annual sponsorships

Seaside Dental Adelaide

Ronwynne Foundation

**Members**

- Denise Roscrow Chairperson
- Sue Wymond Treasurer
- Ainsley Roscrow Secretary
- Lynne Rawson Fundraising chairperson FESSHIP Student Liaison
- Bernadette Jarvis Child Protection Officer
- Jo Bouchier Committee member
- Malcolm Lindquist Committee member



## HOW YOU CAN HELP

- Become a sponsor!
- Volunteer your time
- Make a donation
- Leave a bequest
- FONAI is a registered charity & all donations are tax deductible
- Support an event or fundraising activity
- Become a corporate partner

## LOOKING TO THE FUTURE

### 2019-2020 Goals

Increase total # of scholarship students within budget

- Develop programs to support scholar wellbeing in collaboration with Canopy Nepal
- Expand private public sponsorship program including skill based vocational scholarships
- Apply for grants to develop Supporting youth training through education (SYTEP) programs
- Aim for gender balance in FESSHIP program
- Continue partnership agreement with Ronwynne Foundation & Child Development Society to facilitate funding for Self Employment through Education Program for illiterate women.

### FONAI's Goals in next 5 years are:

- Aim for closer gender equality in FESSHIP program – affirmative action for girls
- Identify & implement succession plans for management committee
- Pursue funding grants
- Pursue new & retain existing partnerships
- Work with partner NGO to identify new students for scholarship support
- Secure funding to maintain existing program
- Develop Girls Education Matters - GEMZ program & secure funding for it
- Increase vocational scholarships – especially for girls
- Expand & fund well being & resilience workshops for all scholars
- Formalise monitoring program of all graduates for better program evaluation
- Capacity building in both NGO's
- Develop succession plan for FONAI management committee



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