



2017 ANNUAL REPORT



EXECUTIVE OFFICER'S REPORT

2016-2017 was a year of further consolidation of our efforts to support international movement-building in Asia-Pacific in our four focus areas: trade union building and worker's rights, women's rights and feminist movement building, migrant worker rights, climate justice and energy democracy.

We escalated our priority campaign *Asbestos. Not here. Not anywhere.* and it exemplifies our 'here and there' approach to campaigning for global justice. In November 2016, we accompanied 10 Australian unionists to the South East Asia Ban Asbestos Conference in Jakarta to discuss and plan our coordinated action to ban asbestos in the many Asian countries where it is still traded freely. We also led several regional initiatives, facilitated by our new asbestos campaign coordinator based in Hanoi, Phillip Hazelton, working across Vietnam, Indonesia, Laos and Cambodia.

Our collaborative work with global unions and trade union solidarity organisations in Asia-Pacific continued. Of note here included discussions toward a strategic partnership with one of the trade union solidarity organisation of the Netherlands, Mondiaal FNV, for work in Myanmar supporting organising of home based workers in the informal economy of the garment industry. We also collaborated with global union, UNI Global, on organising private sector banking workers in Laos. Vietnam's trade union organisation, VGCL, sought collaboration with the ACTU on a program of industrial relations and trade union reform in late 2016 with an Australian delegation beginning a new phase of assistance with support from our Hanoi office.

Our staff continue to be remarkable in adapting to new priorities and changing global circumstances. A workshop bringing together senior staff from four of our regional offices together with Australia-based staff, helped build our team and enable critical thinking about advancing our strategic plan.

Many thanks to our governing Committee of Management members who guide, support and advise with commitment and skill. Thanks also to our Finance and Risk Committee who provide further oversight and accountability.

Our activist networks continue to grow, particularly via the strong activist groups in Perth, Adelaide, Brisbane and Melbourne. We thank them and look forward to working with them further in the year ahead.

Support from Australian unions to Union Aid Abroad is growing, both in financial terms to our international and campaign program and in engagement in our work. We thank all Australian unions and the Australian Council of Trade Unions for their support in 2016-17. We will continue to build union and social justice movements in places and on issues where we have the best opportunities to connect workers both here in Australia and in our region.

Kate Lee

STATEMENT OF PURPOSE

Australian unions working globally in partnership for the achievement of dignity at work, social justice, economic equality and the realisation of human rights.

We work to achieve this through strong unions and social movements, sustainable development programs, global solidarity and support in times of crisis.

ACFID CODE OF CONDUCT

Union Aid Abroad-APHEDA is an accredited signatory to the ACFID Code of Conduct. The Code requires members to meet high standards of governance, public accountability and financial management.

For more information, contact Union Aid Abroad-APHEDA or visit www.acfid.asn.au

DFAT ACCREDITATION

Union Aid Abroad is fully accredited with the Department of Foreign Affairs and Trade.

CONTACT US

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CHAIRPERSON'S REPORT

ORGANISING AGENDAS FOR GLOBAL JUSTICE

The organising approach of unions offers much for global justice movements. Unions have been challenged historically by the 'service' approach where expert advocates act for workers. Likewise, development, environmental and social justice organisations have historically relied upon expert knowledge brokers to advance their cause. This model of social change relies on and empowers the expert cadre, and is by definition self-limiting.

While advocacy may make some gains, these are dependent on continued government or corporate commitment to 'good works'. Such commitment these days, especially in the age of ethno-nationalism and growing commercial and security unilateralism, are always short-lived. The expert consensus on the Sustainable Development Goals is a case in point where meaningful progress and outcomes remains limited. In contrast, the Millennium Development Goals arose out of global anti-poverty social movements and built much more momentum for change.

The Australian union movement is an organising movement. Instead of only using the rules to defend workers, it pursues workers' power to 'change the rules'. Union membership and activism in the workplace is core to union power. Here, advocacy gives way to activism.

Something similar is happening in other sectors. The climate justice and environment movement has now shifted much more to an organising approach – often in the form of Alinski-inspired community organising. In recent years, organisations have emerged focused on organising new constituencies for collective action. Lock the Gate is for instance, offering an important model of civil disobedience to break 'bad rules'. In social justice campaigning, there are new versions of digital organising – via GetUp! for example.

There is little evidence of a similar shift in Australia's development sector – which remains locked into machinations over aid, mostly behind closed doors.

There are more creative responses elsewhere – in the UK for instance the World Development Movement recently reinvented itself as 'Global Justice Now'. They link movements against injustice at home and overseas, and their latest campaign is on the health care and profiteering by 'big Pharma'.

At Union Aid Abroad we have been developing new organising strategies, across movements and issues. For some time we have been linking asbestos-affected workers in Australia and the region, a strategy that is starting to have major impacts. We have begun climate justice campaigning with unions in South East Asia and South Asia, focused on socialised renewable energy and workers' rights. We are also aiming to link on refugee workers' rights communities and activists in Australia with region-level organising to challenge anti-refugee/migrant worker policies. And our union-building work, linking workers and unions in Australia with counterparts regionally to build the global labour movement, is at the centre of what we do.

In all these aspects, Union Aid Abroad is acting to build new models of global justice organising, centred on linking struggles and building new organised constituencies. We are learning from other sectors and from our own union base, to progress the global organising agenda, as a foundation for more powerful future struggles.

Angelo Gavrielatos

AT 30 JUNE 2017, THE UNION AID ABROAD-APHEDA COMMITTEE OF MANAGEMENT WAS:

Angelo Gavrielatos

Senior Consultant, Education International (Chairperson)

Ged Kearney

President, ACTU (Vice Chairperson)

Mark Lennon

Former Secretary, Unions NSW (Hon. Treasurer)

Marjorie O'Callaghan

National Development Coordinator, United Voice (Hon. Secretary)

Andrew Dettmer

National President, Australian Manufacturing Workers Union

Janet Giles

Director of Campaigns, Australian Services Union SA and NT Branch

Paul Richardson

Assistant National Secretary, National Union of Workers

Katherine Rynne

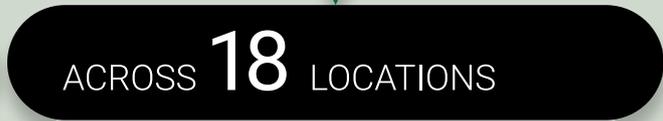
Organiser, NSW Nurses and Midwives Association

Michelle Robertson

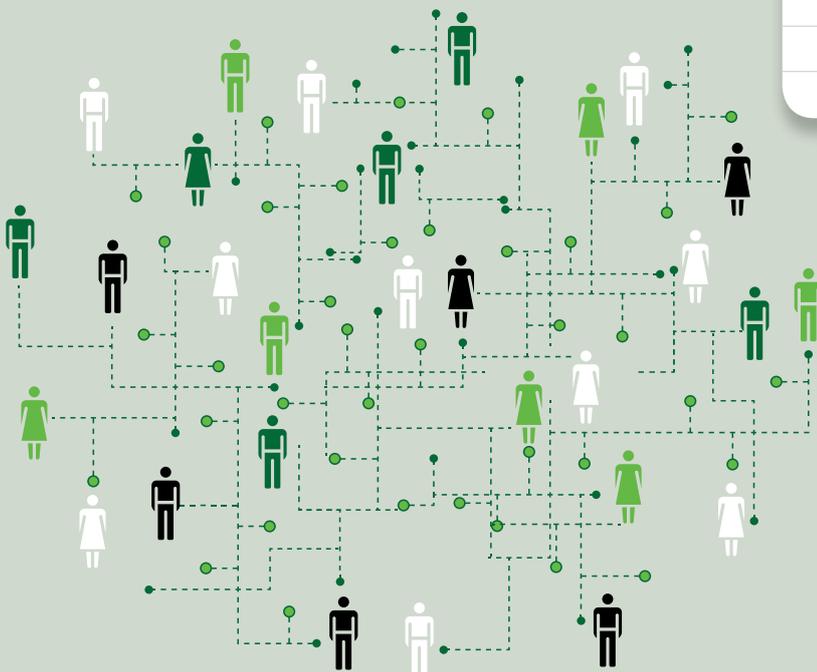
Senior Industrial Officer, The Services Union, Qld

Betty Hounslow

Former Deputy CEO, The Fred Hollows Foundation (Appointed Expert)



VANUATU	PALESTINE	CHINA
SOLOMON ISLANDS	LEBANON	PAKISTAN
SAMOA	MYANMAR	NEPAL
VIETNAM	TIMOR LESTE	WESTERN SAHARA
LAOS	INDONESIA	SOUTH AFRICA
CAMBODIA	PHILIPPINES	ZIMBABWE



SPOTLIGHT ON BUILDING TRADE UNION CAPACITY

In 2016-17, we worked with trade unions and labour rights groups in Samoa, Vietnam, Cambodia, Laos, Indonesia, Myanmar, Timor Leste, the Philippines, Pakistan, South Africa and Zimbabwe.

SAMOAN UNION'S FIRST STEP IN PROTECTING WORKERS' HEALTH

Samoa's first health and safety committee of union delegates was set up in October this year to train and develop port and seafarer workers. The committee's establishment by Samoa First Union is a major step for the fledgling union in working democratically and working to increase compliance with local legislation.

MYANMAR LABOUR RIGHTS GROUPS COORDINATE STRIKE OVER WORK LIFE BALANCE

In March 2017 the Myanmar Government announced a reduction of the 10 day Thingyan Festival public holiday period.

Our partner organisations Action Labour Rights and Labour Rights Defenders and Promoters took a leading role in building capacity and coordinating union protests against the decision. Their work culminated on 19th March when 14 unions went on strike demanding the reinstatement of the public holiday period. Several workplaces successfully achieved reinstatement of their 10 day holiday period.

ORGANISING IN GROWING INDUSTRIES AND REGIONS IN TIMOR LESTE

The General Workers Union of Timor-Leste has had a strong year with an increased membership of over 700 across multiple sectors including hospitality, commerce and manufacturing.

Highlights of the year included recruitment of more than 50 percent of employees at a new Heineken factory in Dili, continued training of workplace representatives, and the opening of an office and employment of a new organiser in the special region of Oecussi.

BUILDING TRADE UNION CAPACITY IN VIETNAM THROUGH THE INTERNATIONAL LABOUR ORGANISATION'S 'BETTER WORK PROGRAM'

For the past 10 years, we have supported the Vietnam General Confederation of Labour (VGCL) to build its capacity to represent workers at the enterprise level. We contributed to the development of 15 trade union training curricula used in the VGCL's national training centre. Almost 50 trainers were taught, including 14 Key Trainers. Improvements made in factories taking part in the program include: establishment of restrooms for pregnant workers and cooling systems for workers in the ironing division of a garment factory.



Timor Leste General Workers Union May Day March 2017

ASBESTOS. NOT HERE. NOT ANYWHERE.

WE'RE CAMPAIGNING TO STOP ASBESTOS USE IN SOUTH EAST ASIA

About 4000 Australians are dying each year from asbestos related cancers. Yet while we, in Australia, banned all types of the substance in 2003, in our region it's a different story. The world still uses about 2 million tons of asbestos every year – and shockingly 75 percent of that consumption is in Asia.

Many governments and consumers in Asia are being misled and lied to by an asbestos industry desperate to protect its last main market region. Latest global estimates of deaths caused by exposure link more than 222,000 deaths in 2016 to asbestos. There is a time bomb of exposure occurring across Asia which will lead to an epidemic of asbestos related cancers in coming decades.

Union Aid Abroad-APHEDA has made 'Asbestos. Not Here. Not Anywhere.' a key campaign priority for the next two years.

Working with trade unions and activist groups, cancer sufferers and their families, and governments at the global, regional, national and local levels, the campaign seeks to convince at least three governments to announce bans in the coming two years. The focus is also to reduce use of asbestos in all countries, campaign to reform the Rotterdam Convention and contribute to keeping asbestos out of Australia.

Our goal is to convince governments in Asia to prevent the future economic, environmental and devastating health impacts of asbestos that Australia is now experiencing, by banning asbestos manufacturing and products as soon as possible.

With support from trade unions in Australia and unionists we are making great progress.

VIETNAM IS MOVING CLOSER TO A BAN, AND BAN ASBESTOS GROUPS ARE EMERGING ACROSS THE REGION

There are clear signs of increased formal and informal prioritisation of the need to ban asbestos within the Asian region as a result of the campaign.

In Vietnam, with the Vietnam Ban Asbestos Network (VN BAN), the campaign has made significant progress with six of seven government ministries now agreeing to a ban by 2020. The government also reversed its previous policy and in 2017, supported chrysotile asbestos being listed on Annex III of the Rotterdam Convention. The Ministry of Health completed the National Action Plan to Eliminate Asbestos Related Diseases which included a proposal to ban the substance by 2020.



In May, we marched in Geneva at the Conference of the Parties to the Rotterdam Convention. In addition, we coordinated a global petition to present the voices of asbestos victims from Asia to the Convention President, through Rajendra Pevekar, an Indian man who developed asbestos related disease through his father, an asbestos factory worker, who carried deadly asbestos fibres on his clothes.

UNIONS SPONSORING INTERNATIONAL PROJECTS



In Indonesia, our partners Local Initiative OHS Network (LION) and Indonesia Ban Asbestos Network (INABAN) delivered multiple training sessions with factory workers on OHS and also provided training for victims' groups.

Their focus is on organising, towards a ban and identifying victims with asbestos related diseases and fighting for just compensation. This last year they have successfully won the first occupational compensation case for an asbestos related disease in Indonesia.

In Cambodia, the campaign is supporting 13 ministries, three trade unions and two employer groups to complete the first National Asbestos Profile and this year also saw the creation of a local ban network, CambAN.

In Laos, APHEDA supported research revealed that far from being a low consumer, Laos is the highest consumer of asbestos in the world per head of population. Another milestone was reached this year when our partner the Lao Federation of Trade Unions (LFTU) led the launching of the LaoBAN network.

The campaign this year directly trained more than 1000 construction and health workers, and members of communities living near asbestos factories in Laos, Cambodia and Vietnam.

Significant advocacy, coalition building, awareness raising, research and training has been a feature of our campaign activities. APHEDA has drawn on strong national and international partnerships and together with global ban partners have brought international experts from Australia, Canada and Japan together on a five country speaking tour of the region meeting Ministers, ministries, media, trade unions, workers and civil society to push the need for a ban. This program is supported by the Australian Government Asbestos Safety Eradication Agency (ASEA), and the Department of Foreign Affairs and Trade's Australia NGO Cooperation (ANCP) program, which matches funds we raise from supporters in Australia.

OUR GOALS FOR 2018

The asbestos lobby is spending big to try and stop the ban momentum with 'safe use' study tours to Russia, Thailand and Brazil for government officials and leaders. Flashy websites peddling misinformation and industry funded research claiming chrysotile asbestos is not harmful to health also feature in their lobbying activities. Our campaign goals include working with experts globally countering asbestos industry misinformation and propaganda, developing Asia regional ban campaign materials and trainings, and building a global movement with regional and global ban networks, trade unions, researchers and specialists in collaboration with UN agencies, national governments and their agencies, to finally get the job done and achieve a global ban on this deadly fibre.

CAMPAIGNING WITH AUSTRALIAN UNIONS

We contributed our insights to the Senate Inquiry into non-conforming building products which assessed how Australia should manage illegally imported asbestos. In March, along with the Australian union movement and other international partners, we engaged in the Rotterdam Convention process. While we did not succeed in having chrysotile asbestos listed (the first step to regulate dangerous substances), the industry was put on notice and received a clear message that the international movement opposing it is growing.

Throughout the year, we saw great engagement from a broad range of Australian unions, and were pleased to be invited to speak at delegates conferences and trainings, at Union meetings, at national and state conferences across all States and Territories.

For more information – www.apheda.org.au/asbestos



Asbestos manufacturing in Vietnam

FARMERS ORGANISING IN PALESTINE

Union Aid Abroad-APHEDA is implementing a significant five-year Australian government-funded program in the West Bank and Gaza Strip to assist Palestinian farmers in chemical-free production and marketing of vegetables, dates and almonds.



TV ad promoting women's right to inherit land in Palestine

This is in partnership with the MA'AN Development Center, the Palestinian Businesswomen's Association – Asala, and the Institute for Community Partnership at Bethlehem University.

So far the program has rehabilitated 50 aquaponic units and three wells in Gaza, contributed to the national campaign to control the red weevil pest which kills date palms, continued a public campaign about women's inheritance rights, built over 6km of agricultural access roads, provided organic farming training in both West Bank and Gaza, and begun a marketing hub near Jenin, where farmers have traded USD \$500,000 of cucumbers.

The program will establish a demonstration site for a new high yield variety of almond trees, using treated water irrigation near Jenin.

REFLECTING ON WOMEN'S RIGHTS IN THE MEKONG

Union Aid Abroad-APHEDA has supported the Lao Women's Union since 2002, and the Cambodian Ministry of Women's Affairs for more than 25 years.

Our support has focused on strengthening their capacity to design and deliver quality vocational educational and training, tailored to the needs of poor and marginalised women.

This involved professional development, improved training centre facilities and equipment, technical support for curriculum development and financial and practical support for women to attend courses.

Two recent independent evaluations confirmed our women's economic empowerment programs improved the well-being of poor, rural women.

In Laos, 706 women completed training, with 29 percent of graduates earning an income for the first time and, for the 60 percent of graduates who had jobs prior to training, increased incomes above the near poverty line for the first time in their lives.

In Cambodia, 400 women completed training and although incomes remain low, the project resulted in a significant reduction in the overall proportion of women with no income, falling by almost 60 percent after training.

Evaluations also found that, with our help, graduates were able to access jobs and opportunities to establish small businesses, by themselves or as cooperatives, contributing to the development of their communities.

After building sustainable capacity within our partner organisations, we are now refocusing on women's rights within the workplace, including the informal sector.

Sok Ly, Preah Vihear Province produce traditional sampots (sarongs)



ORGANISING REPORT 2017

Our supporter base continues to grow each year and 2016-2017 was no exception. At the end of June 2017 we had a membership of more than 2500 people. This number could only be achieved through the strong efforts of activists across Australia who shared the Union Aid Abroad message in meetings, at presentations and other public events.

A permanent base was established in Melbourne in May 2016 which also contributed to our overall growth with Samantha Bond and Tom Reddington further strengthening our membership in Victoria. This was further assisted by the creation of an activist group of local members.

Dinners and fundraisers continued to be a staple in our national activities with several held in Sydney, Perth, Brisbane, Melbourne, Adelaide and other regional areas. These events raised tens-of-thousands of dollars for our projects and more than 100 people joined as new members at these activist group events.

Activists across the country continued to have stronger ties through quarterly national phone hook-ups, with plans underway to expand upon this. Union Aid Abroad's first national activists' conference will be held in Sydney in February 2018 and aims to strengthen the existing bonds between activist groups and strategise plans for the future.



Nadia Montague, Victoria Trades Hall, winner of award for most new members recruited at the Melbourne dinner

THANK YOU TO OUR SUPPORTERS

OUR UNION AFFILIATES

Australian Nursing & Midwifery Federation | Australasian Meat Industry Employees Union | Australian Licenced Aircraft Engineers Association | Australian Salaried Medical Officers Federation | Australian Services Union | Australian Workers Union | Communications Electrical and Plumbing Union | Finance Sector Union | Flight Attendants' Association | Health Services Union of Australia | Media Entertainment and Arts Alliance | National Union of Workers | NSW Police Association | National Tertiary Education Union | Public Service Association of NSW | Rail, Tram & Bus Union | Textile, Clothing & Footwear Union | United Firefighters Union of Australia | Unions NT | Unions Tasmania | Unions WA | SA Unions | Victorian Trades Hall Council

OUR VOLUNTEERS OVERSEAS

Peter Stokes, Gail Vest, Jane Abbey, Kanchana Thornton.

OUR INTERNATIONAL PARTNER ORGANISATIONS

ILO, SASK (Finland), UNI-APRO, Irish Aid, BWI-APRO, DTU (Denmark).

WORKERS' CLUBS

Canberra Tradesmen's Union Club, Woden Tradesmen's Union Club.

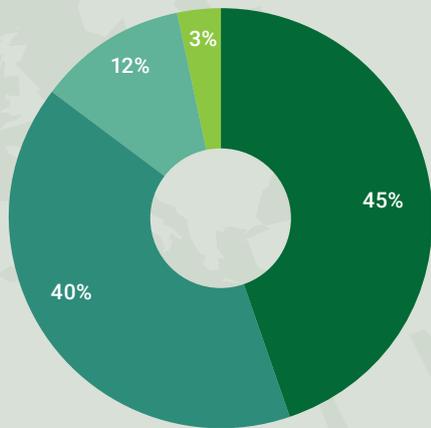
OUR ALLIANCES

Pasasalamat Fund, DAK Foundation, Cuban Children's Hospital Fund, The Boomerang Project, Australian Western Sahara Association, Missionvale, Blue Mountains East Timor Sisters, Philippines Australia Union Links, Leichhardt Friends of Hebron, Trek for Timor, Nepal Health Scholarships.

Many thanks to our activist groups in each state and our many valued volunteers in the Sydney office.

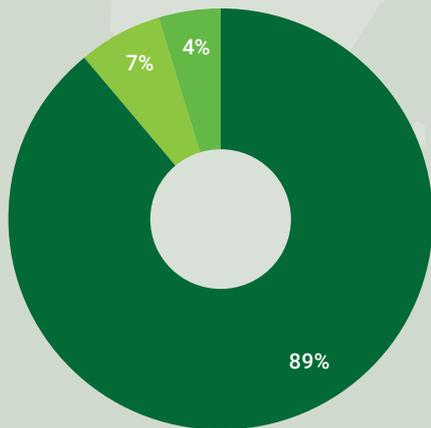
INCOME AND EXPENDITURE

SOURCES OF INCOME 2016-17



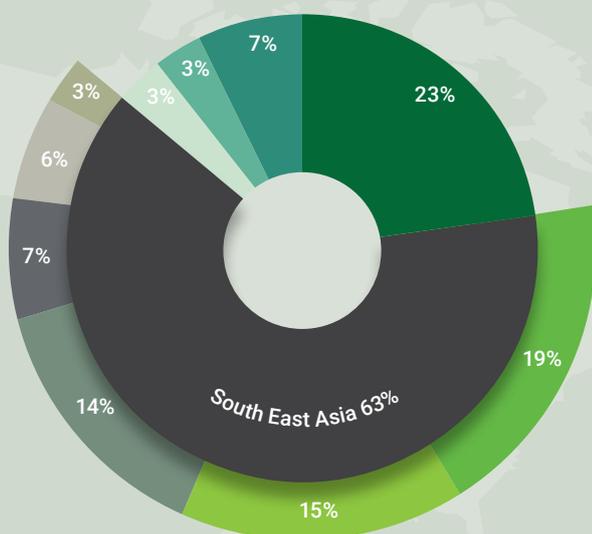
Community Support	45%	\$2,519,591.16
Government Funds	40%	\$2,276,112.96
Other Grants	12%	\$652,426.67
Other Income	3%	\$174,355.71
Total Income		\$5,622,486.50

EXPENDITURE 2016-17



Programs	89%	\$5,595,114.87
Fundraising	7%	\$412,903.09
Operating Expenses	4%	\$283,147.28
Total Expenditure		\$6,291,165.25

EXPENDITURE DIVIDED INTO REGIONS 2016-17



Middle East	23%	\$1,081,475.51
Africa	3%	\$157,685.82
Pacific	3%	\$144,118.39
Asia (other)	7%	\$338,860.66
Vietnam	19%	\$873,826.09
Cambodia	15%	\$703,056.04
Thai Burma	14%	\$646,386.07
Timor Leste	7%	\$312,384.74
Laos	6%	\$280,961.70
Phillipines	3%	\$156,664.21
Total Expenditure		\$4,695,419.23

APHEDA INC. FINANCIAL REPORT, JUNE 2017

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2017

REVENUES	NOTE	2017	2016
		\$	\$
Gross proceeds from donations and fundraising		1,563,917	1,956,491
Government grants		2,276,113	2,405,151
Non-monetary income		280,813	345,957
Union grants and donations		599,000	631,000
Grants – overseas agencies		652,427	442,525
Member subscriptions		75,861	67,192
Investment income – interest		103,901	134,320
Other income		70,455	233,212
TOTAL REVENUES	2	5,622,487	6,215,848
DISBURSEMENTS			
Funds to overseas projects		4,695,419	5,051,603
Other project costs		419,611	578,903
Fundraising – public		394,556	319,832
Fundraising – government		18,347	21,533
Community education		199,272	20,047
Administration expenses		283,148	337,531
Non-monetary expenses		280,813	345,957
TOTAL DISBURSEMENTS	3	6,291,166	6,675,406
NET DEFICIT FOR THE YEAR		(668,679)	(459,558)
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE DEFICIT FOR THE YEAR		(668,679)	(459,558)

The above Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

CURRENT ASSETS	NOTE	2017	2016
		\$	\$
Cash and cash equivalents	4	5,288,697	4,477,026
Trade and other receivables		174,507	99,121
TOTAL CURRENT ASSETS		5,463,204	4,576,147
Non-current assets			
Plant & equipment	5	2,798	5,595
TOTAL NON-CURRENT ASSETS		2,798	5,595
TOTAL ASSETS		5,466,002	4,581,742
CURRENT LIABILITIES	NOTE	2017	2016
Trade and other payables	6	284,443	147,577
Income in advance	6	1,551,799	163,588
Provisions	7	185,178	192,370
TOTAL CURRENT LIABILITIES		2,021,420	503,535
Non-current liabilities			
Provisions	7	50,754	15,700
TOTAL NON-CURRENT LIABILITIES		50,754	15,700
TOTAL LIABILITIES		2,072,174	519,235
NET ASSETS		3,393,828	4,062,507
FUNDS	NOTE	2017	2016
ACCUMULATED FUNDS	8	3,393,828	4,062,507
TOTAL FUNDS		3,393,828	4,062,507

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 30 JUNE 2017

ACCUMULATED FUNDS	NOTE		\$
BALANCE AT 1 JULY 2015			4,522,065
Operating Deficit			(459,558)
Other Comprehensive Income			-
BALANCE AT 30 JUNE 2016	8		4,062,507
Operating Deficit			(668,679)
Other Comprehensive Income			-
BALANCE AT 30 JUNE 2017	8		3,393,828

The above Statement of Changes in Funds should be read in conjunction with the accompanying notes.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN PEOPLE FOR HEALTH, EDUCATION AND DEVELOPMENT ABROAD

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Australian People for Health, Education and Development Abroad (the "Registered Entity"), which comprises the statement of financial position as at 30 June 2017, the statement of profit or loss and other comprehensive income, statement of changes in funds 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 Responsible Entities' declaration.

In our opinion:

- the financial report of Australian People For Health, Education and Development Abroad is in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012 ("ACNC Act"), including:
 - giving a true and fair view of the Registered Entity's financial position as at 30 June 2017 and of its performance for the year ended on that date; and
 - complying with Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013;
- the financial report of the Registered Entity shows a true and fair view of the financial result of fundraising appeals for the year;
- the financial report and associated records of the Registered Entity have been properly kept during the year, in all material respects, in accordance with the Charitable Fundraising Act 1991 and its regulations;
- money received by the Registered Entity as a result of fundraising appeals conducted during the year has, in all material respects, been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991 and its regulations;
- there are reasonable grounds to believe that the Registered Entity will be able to pay its debts as and when they become due and payable;
- the financial report of the Registered Entity is in accordance with the ACFID Code of Conduct; and
- the financial report of the Registered Entity has been prepared in accordance with the requirements of the Associations Incorporation Act 2009.

Basis for Auditor's Opinion

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 are independent of the Registered Entity in accordance with 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Responsible Entities for the Financial Report

The Responsible Entities of the Registered Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the ACNC Act, the ACFID Code of Conduct and the Associations Incorporation Act 2009, and for such internal control as they determine is necessary to enable the preparation of the financial report that is from material misstatement, whether due to fraud or error.

In preparing the financial report, the Responsible Entities are responsible for assessing the Registered Entity'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 Responsible Entities either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.

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

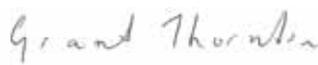
Auditor's Responsibilities for the Audit of the Financial Report

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.

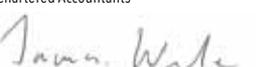
As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 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 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 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.

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.

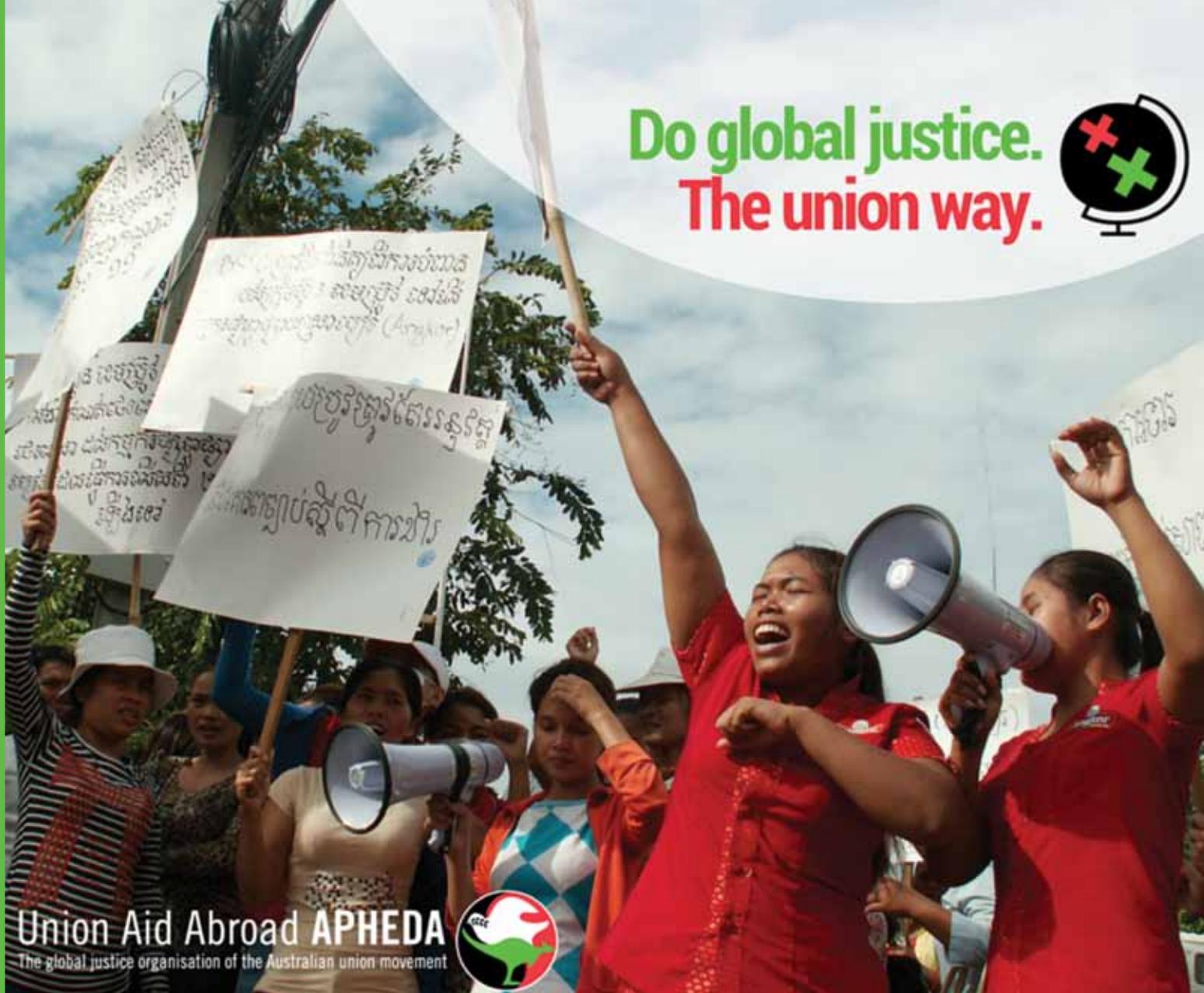


GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



James Winter
Partner - Audit & Assurance
Sydney, 9 November 2017

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