



2018 ANNUAL REPORT



EXECUTIVE OFFICER'S REPORT

Union Aid Abroad-APHEDA continues to work towards human rights and development, and an end to discrimination and exploitation. Our international program advances our Strategic Plan (2017-2020) along its four themes: worker's rights and trade union development; women's rights and equality; climate justice and just transition; rights of migrant workers and refugees.

Our flagship campaign **Asbestos. Not here. Not anywhere.** had a significant win in January 2018 when the Prime Minister of Vietnam committed to ban asbestos use in the roof sheet construction industry by 2023. In the months following, the asbestos industry escalated its own campaign to discredit and deny the global health evidence, and lobby at the highest levels of government. For a full report, see pages 6-7.

Internationally we employ 32 people across eight locations; all dedicated, committed and professional in executing their work. The majority of our employees are local nationals, drawing on their contextual expertise and relationships for delivery of the international program.

Global attention on the prevention of sexual exploitation has resulted in an independent review of policies, procedures and incidents across the Australian aid sector. We participated in the review and welcome its findings. Safeguarding of children is already in place amongst Australian aid organisations, this review will bring new obligations to prevent sexual exploitation of vulnerable people.

The Department of Foreign Affairs and Trade (DFAT)'s accreditation standards were revised in May 2018. Union Aid Abroad-APHEDA has been fully accredited with DFAT since the accreditation system was introduced more than

20 years ago, and our 5-yearly accreditation process is currently in train.

In late June 2018, we faced allegations in the Daily Telegraph that an employee of a Palestinian partner organisation (not working on our project), had been a member of a proscribed organisation. The project was suspended and an independent audit undertaken. We remain strongly committed to transparency and accountability of the overseas aid program.

Our governing Committee of Management members guide, support, and advise with commitment and skill. Our Finance and Risk Subcommittee steer our financial and risk management, providing oversight of our systems administration.

Many thanks to our networks of APHEDA members in Perth, Adelaide, Canberra, Brisbane and Melbourne who play an important role in community education on global development issues and of course, help fundraise.

We thank all Australian unions and the Australian Council of Trade Unions for their support in 2017-18. Our relationship with Australian unions is approaching 35 years and support for development projects to advance equality and social justice continues to build.

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 a signatory to the ACFID Code of Conduct. The Code requires members to meet the 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

SOLIDARITY RELIES ON ACTION WITH OTHERS, TO DEMOCRATISE AND DECARBONISE, BOTH 'HERE' AND 'OVER THERE'

Climate change is a class issue. Workers and the communities they are part of bear the brunt of climate change. Climate warming is reversing livelihood across the globe. Workers suffer, but global business prospers. According to Mark Carney, Governor of the Bank of England, and Chair of the global Financial Stability Forum, more than one third of global assets are linked to fossil fuels. Creating climate stability means a global write-down for fossil fuels. This means we need a movement able to overcome the veto power of some of the world's biggest corporates.

Workers' movements are our best bet for achieving climate stability. Labour organisations are now mobilising against the injustice of climate change, demanding effective action based on social control, not market rule. Climate action can't be left to the market. Instead of carbon pricing we need public energy, through state, community, cooperative and municipal power. Renewables can give local control over energy, creating both decent jobs and energy democracy, beyond 'carboniferous capital'.

We know renewables are just the first step in energy democracy. Decarbonising society forces massive change into a distributed and localised energy system. If the last 30 years of climate politics have demonstrated anything, it is the drive for change has to come from below. Capital will not deliver – its rapacious profit horizon is now the chief barrier to climate stability.

Trade unions are increasingly campaigning on climate justice, demanding energy democracy. Workers are demanding social justice be at the centre of policies to implement the Paris mandate, that further privatisation cannot solve the climate crisis, and the energy system is not handed on a plate to profit the re-badged fossil fuel corporates. Putting workers' interests front and centre for the energy transition is now an urgent political priority.

Union Aid Abroad-APHEDA is working with unions in the Philippines, Vietnam, India, and Indonesia to advance socialised renewable energy across the region. In March 2018 we adopted a policy on Climate Justice and Energy Democracy, setting the framework for our future work. Climate action is now at the core of our global justice strategy: climate change is a direct threat to workers' rights, and addressing it offers a key foundation for social ownership of energy, and for renewed democracy.

As a solidarity organisation we are advancing action 'at home' as well as in the region. The climate justice agenda is deepening in Australia as workers feel the impact of growing climate disruption. More unions are now directly engaged in addressing climate as a workers' issue, with dedicated staff in the ACTU and Victorian Trades Hall Council. At Union Aid Abroad we have a designated climate justice organiser who works closely with unions in Australia and the region. We recently became a founding member of Co-operative Power Australia, a new retail energy co-operative seeking to drive down power bills through a non-profit and renewable energy agenda.

Angelo Gavrielatos

AT 30 JUNE 2018, THE UNION AID ABROAD – APHEDA COMMITTEE OF MANAGEMENT IS:

Angelo Gavrielatos Chairperson

Mark Lennon Hon. Treasurer

Marjorie O'Callaghan Hon. Secretary

Andrew Dettmer

Janet Giles

Paul Richardson

Fran Collins

Michelle Robertson

Betty Hounslow Appointed Expert

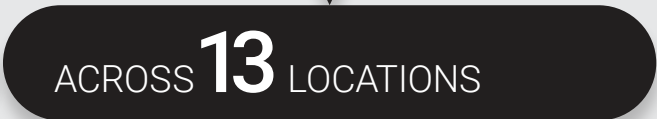
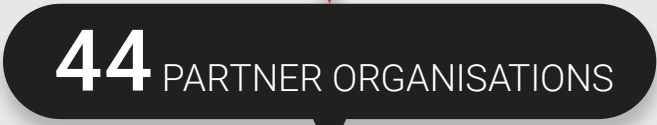
FINANCE AND RISK SUB-COMMITTEE IS:

Mark Lennon Treasurer

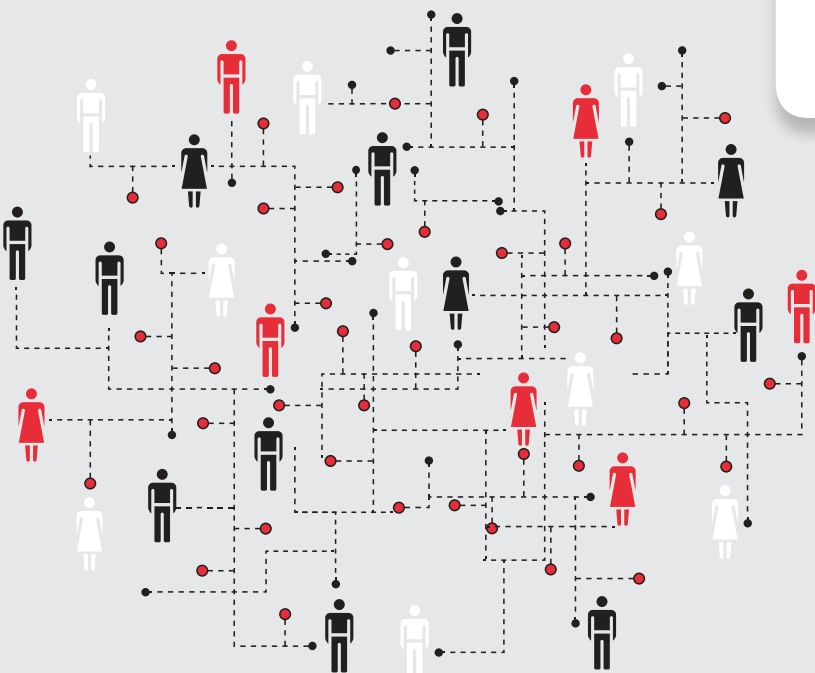
Peter Cozens External Representative

Kate Lee Executive Officer

Lois Rahayu Chief Financial Officer



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|---------------------|--------------|
| PALESTINE | LAOS |
| LEBANON | CAMBODIA |
| SAMOA | PHILIPPINES |
| THAI MYANMAR BORDER | INDONESIA |
| MYANMAR | SOUTH AFRICA |
| TIMOR LESTE | ZIMBABWE |
| VIETNAM | |



SPOTLIGHT ON WOMEN

In 2017-18, significant outcomes were achieved for vulnerable women in Timor Leste and Cambodia, while much work was done towards capacity building for women leaders across rural Vietnam.

DOMESTIC WORKERS IN TIMOR LESTE SET TO LEGISLATE FOR WORKPLACE RIGHTS

The Working Women's Centre of Timor Leste (WWCTL)'s campaign to gain workplace rights and conditions for Timorese domestic workers has reached the final stages of negotiation with the 2018 elected Timor Leste Government. All WWCTL's submissions for key improvements to the draft Bill presented to the national government on International Domestic Workers' Day in June 2017 were approved and when passed into law, rights such as maternity leave, annual leave, sick leave and social security will finally be available to Timor Leste's growing domestic worker industry.

WOMEN WORKERS ORGANISING FOR IMPROVED HEALTH AND EDUCATION OUTCOMES IN CAMBODIA

Union Aid Abroad partner, the Cambodian Prostitutes Union (CPU) has significantly increased membership in the past 12 months and delivered access to social protections for women in the precarious sex worker industry. The CPU is now registered as an independent organisation providing advocacy for access to health care public services such as education and housing. The CPU has also delivered vital OHS training and Personal Protective Equipment (condoms) to more than 3000 marginalised workers in a country that previously had one of the highest rates of HIV infection in Asia.

The Cambodian Food and Service Workers' Federation (CFSWF) continues to build union membership across Cambodia's entertainment industries, including beer promotion, massage, karaoke, restaurant and night club workers. There are an estimated 33,000 employees across Cambodia in these industries, 90% of whom are women. Outreach to more than 500 workers over the past 12 months has included 26 training sessions on workers' rights, and health and safety at work. The result for workers has included better pay, improved OHS conditions, better access to the government's new National Social Security Framework, and increased access to paid maternity leave.

VIETNAMESE WOMEN'S LEADERSHIP DEVELOPMENT BOOSTS WOMEN'S PARTICIPATION AT ALL LEVELS OF GOVERNMENT

Now in its second year, the Union Aid Abroad and Irish Aid supported Women's Leadership project in Vietnam has implemented two skills building courses for 40 women deputies in the districts of Bac Kan, Hai Duong and Phu Yen. Eight peer meetings were also held to identify and resolve difficulties, and build confidence for women leaders in a confidential and safe setting. In support of these activities, the project printed 2000 handbooks and 6500 guidelines related to the political processes and being an effective elected leader.



Working Women's Centre of Timor Leste join in the Domestic Workers Day 2017

ASBESTOS. NOT HERE. NOT ANYWHERE.

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

The campaigns to ban asbestos in our region gained strong momentum in 2018 with two countries moving closer to bans. Union Aid Abroad-APHEDA, in cooperation with the Australian Union movement, supported the hard work of activists, unions, workers and governments across Vietnam, Indonesia, Cambodia and Laos.

VIETNAM

The campaign to ban asbestos leapt forward in January 2018 when the Prime Minister instructed the Ministry of Construction (MoC) to develop a plan to ban asbestos roof sheeting by 2023. Union Aid Abroad coordinated a workshop in May to develop a Vietnamese Ban Asbestos Network (VN BAN) response to the draft roadmap from the MoC. Other activities included producing communications materials, training for journalists, quarterly meetings with VN BAN for training and review, a photo exhibition in Nghe An province, and two mass community communication events.



Union Aid Abroad took a team of eight union leaders and APHEDA members to Vietnam and Indonesia to observe and support the campaign to ban asbestos in those countries. Participants came from five different unions and included federal parliamentarian, Ms Lisa Chesters.

LAOS

Union Aid Abroad partnered with the Laos Federation of Trade Unions and the Ministry of Health Laos to advance the campaign towards an asbestos ban and provided key support to the LAOBAN (Lao Ban Asbestos Network). The National Action Plan to Eliminate Asbestos Related Diseases was drafted in 2018. The Laos National Asbestos Profile revealed that Laos is the highest user of asbestos per capita in the world.

CAMBODIA

There has been close coordination between thirteen Ministries and a working group has developed a National Asbestos Profile for the first time in Cambodia. In 2018 Cambodia sent 120 samples of construction and non-construction materials to Brisbane to test for asbestos – over half came back positive. Capacity building events, training for construction workers, advocacy events and public campaigning have all contributed to building the campaign.

INDONESIA

Victims of asbestos related diseases are organising for recognition from the government with support of unions and our partner organisation Local Initiative for OHS Network (LION). Community organising and union action have supported victims of asbestos related diseases, built a broad coalition to campaign for a ban and pushed regional governments towards action.

GLOBAL ACTION

Union Aid Abroad with Asia Ban Asbestos Network (ABAN) launched an open letter to address the lies and misinformation of the asbestos industry. Signatories include 169 leading professors in the field as well as doctors, trade unions, and victims groups, with a total of 340 signatures from 33 countries.

UNIONS SPONSORING INTERNATIONAL PROJECTS



The Australian Government's Asbestos Safety and Eradication Agency (ASEA), supported several initiatives including:

- Campaign training modules for BAN asbestos groups, delivered in two countries with another two planned in early 2019;
- A Chrysotile Asbestos Information Booklet to combat misinformation from the asbestos industry aimed at government officials;
- Research into strategies and challenges of the ban asbestos campaign across South East Asia;
- A South East Asia speaking tour and workshops with ASEA representatives meeting with government representatives to disseminate technical experience and international evidence.

CAMPAIGN EVALUATION

In 2017/18, Union Aid Abroad undertook an evaluation of the campaign to ban asbestos in Asia. The evaluation involved qualitative research with 17 participants across Vietnam, Indonesia, Cambodia, and Laos. The final report 'Engaging with Government and Civil Society in Asia to promote a ban on asbestos: lessons and key moments from those on the front line of the campaign' has been distributed in Australia and internationally.

Findings for successful national campaigns included:

- The need for a broad national coalition or movement of people and organisations sharing information and strategy;
- Local voices are crucial in convincing national governments of the need to ban;
- Trade unions are a key member of coalitions in most countries and contribute to successes;
- Advocacy is most successful where both international independent evidence and local evidence and data is available, and when aimed at both consumers and policy makers;
- Strategy must be adapted to differing national political, economic and social contexts;
- The asbestos lobby's tactics must be more effectively exposed and then defeated in each country, if public health, economic, and environmental costs are to be paramount;
- Delaying a ban decision while waiting for national cases of asbestos related diseases to be identified serves the interests of those profiting from the sale of asbestos.

The key finding of the evaluation was the need for local coalitions that can strategically engage to take advantage of timing with an understanding of political context.

ORGANISING REPORT

Union Aid Abroad-APHEDA groups continued their strong solidarity work in 2017-2018, coordinating many events and recruiting hundreds of new members. At the end of June 2018 we had more than 2500 APHEDA members across Australia.

Activism was the core focus of the 2017-2018 year with groups wanting to take a more coordinated approach to organising. This coalesced with a National Activist Conference held in Sydney in February 2018 where more than 30 people from around Australia attended two days of workshops on campaigns, recruitment tactics and visualising what is required to be an organisation committed to winning on global justice. For many, this was the first time they had met interstate activists face-to-face. One of the main outcomes of the conference was the re-establishment of the ACT activist group, which afterwards organised the first fundraising evening in Canberra in many years. Fundraising dinners were also held in Perth, Adelaide, Melbourne, Sydney and Brisbane, which raised tens-of-thousands of dollars for our international projects. Additionally, activists contributed support for multiple speaking tours, hosting and organising events for international guests from Indonesia and Lebanon.



Activists celebrate at the end of the National Activist Conference 2018

EFFECTIVE AGRICULTURAL DEVELOPMENT

With Australian Government funding for the Australia Middle East NGO Cooperation Agreement Phase 3 (AMENCA 3), we worked with Palestinian small farmers in the West Bank and Gaza to increase food production and access new markets.

Between April 2016 and June 2018, Union Aid Abroad-APHEDA worked with three independent Palestinian NGOs (MA'AN Development Center, the Institute for Community Partnership of Bethlehem University, and the Palestinian Businesswomen's Association - ASALA) on projects which were highly effective and cost efficient. Some of the project achievements included:

- Rehabilitated three wells and 50 aquaponic units in Gaza, and installed 21 large rainwater water storage systems in Jenin;
- Increased agricultural production by AUD \$4,282,429, increasing incomes for 2910 farmers;
- Leveraged AUD \$2,086,168 of local private sector investment in agriculture;
- Facilitated an additional AUD \$2,172,090 of domestic vegetable sales in the West Bank and Gaza Strip, and exports of AUD \$3,536,189 of vegetables to neighbouring countries, supported by 206 farmers;
- Provided 30 hours of advanced business training for 60 women who run small businesses or income generating projects in the West Bank and Gaza, and 510 loans to women working in agriculture through ASALA;
- Assisted control of the red weevil threat, protecting more than 9000 date palms in Gaza, and trialled new energy efficient drying units for dates.



Farmers in Jenin, Palestine, monitor their tomato crops in early 2018

MIGRATION AND REFUGEES

Union Aid Abroad-APHEDA chooses projects and designs them carefully to ensure funding of Labour Migration initiatives are constructed to break down the cycle of poverty and vulnerability. Here are two examples of the practical partner projects Union Aid Abroad funds that are committed to improving the lives of migrant workers.

PWHO

The projects and advocacy of the Palestinian Women's Humanitarian Organisation in Beirut, Lebanon were the focus of attention in 2018 as founder Dr Olfat Mahmoud visited Australia and spoke about the challenges of working with generations of refugees from Palestine and Syria. The PWHO provides early childhood education services and training opportunities for women, which enables refugee women to participate in the workforce. The partnership began in the late 1990's.

MAP RADIO

For more than 15 years APHEDA has supported Migrant Assistance Program (MAP) Radio, a migrant community radio station broadcasting from Chiang Mai and Mae Sot along the border with Myanmar in Thailand. Broadcasts are in a number of languages, all of which are from the ethnic communities of the region who were forced to leave Myanmar under military rule. The broadcasts are an excellent source of information and education for the diasporas who would otherwise struggle with access to these resources.

INTERNATIONAL PROJECTS

DURING 2017–2018 FINANCIAL YEAR

CAMBODIA

Ensure Rights and Dignity of Sex Workers in Cambodia Association to Support Vulnerable Women (ASWV)/ Cambodia Prostitutes' Union (CPU)

Eliminating Asbestos Related Diseases in South East Asia Building Workers Trade Union Confederation (BWTUC)

Empowering Marginalised Women Cambodian Women's Development Agency, and Women Affairs Department

Ensuring Food Security through climate resilience Women Affairs Department, Department of Agriculture, Cambodian Women for Peace and Development

INDONESIA

Eliminating Asbestos Related Diseases in South East Asia Local Initiative Occupational Health and Safety Network (LION)

LAOS

Decent Work – Organizing Trade Unions in the private sector in Lao PDR Lao Federation of Trade Unions (LFTU)

Eliminating Asbestos Related Diseases in South East Asia Lao Federation of Trade Unions (LFTU)

LEBANON

Early education and Women's empowerment Palestinian Women's Humanitarian Organisation (PWHO)

MYANMAR

FNV-Decent Work for Working People Project Labour Rights Defenders & Promoters (LRDP); Action Labour Rights (ALR); Myanmar Industry Craft & Services (MICS)

PALESTINE

AMENCA 3 MA'AN Development Center, Institute for Community Partnership of Bethlehem University, Palestinian Businesswomen's Association-ASALA

PHILIPPINES

HIV education and support Positive Action Foundation Philippines (PAFPI)

Labour rights training for workplace organisers Kilusang Mayo Uno union (KMU)

Energy Democracy Sentro ng Nagkakaisa at Progresibong Manggagawa

Developing community response to child labour at Manila Garbage Dump Site Institute for Occupational Health & Safety Development

SAMOA

Capacity Building for Labour Rights Samoa First Union

SOUTH AFRICA

Labour/community media project Workers World Media Productions

Integrated community development Missionvale Care Centre

Capacity building for farmers' organisations Trust for Community Outreach and Education

THAI MYANMAR BORDER

Drug and Alcohol Health Promotion DARE Network

Reporting Social Justice Issues Project Karen News

Capacity Building for Karen Women Karen Women's Organisation (KWO)

Medical Treatment and Capacity Building Burma Children Medical Fund (BCMF)

Research, Training and Advocacy Alternative ASEAN Network for Burma (ALTSEAN)

Mae Tao Clinic Support Project Mae Tao Clinic

Alternative Media for Migrants Program Migrant Assistance Program (MAP) Foundation

Social Justice Education for Shan Youth School for Shan State Nationalities Youth (SSSNY)

TIMOR LESTE

Supporting and strengthening rural farmers' organisations in Timor Leste UNAER, Agriculture Union Ermera; KSI, Human Rights Institute; IEP Institute of Popular Education

Working Women's Rights Working Women's Centre (WWCTL)

Organising and Leadership Training General Workers Union (SJTTTL)

VIETNAM

Promoting gender equality in political decision making 8 March Center, Hai Duong Women's Union; Bac Kan Women's Union; Phu Yen Women's Union

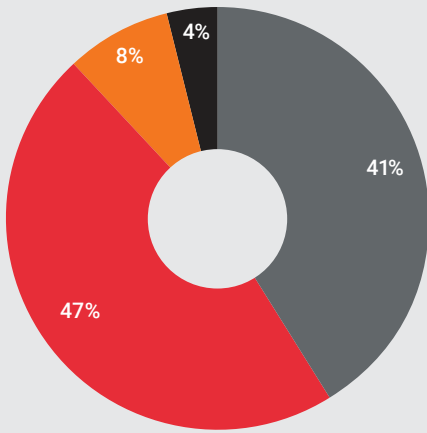
Eliminating Asbestos Related Diseases in South East Asia Nghe An Fed of Labour; VNBAN; VOSHA; NGOIC Vietnam

ZIMBABWE

Democracy and Workers' Rights Zimbabwe Congress of Trade Unions

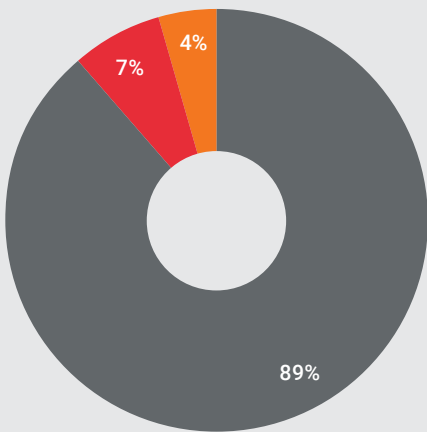
INCOME AND EXPENDITURE

SOURCES OF INCOME 2017-18



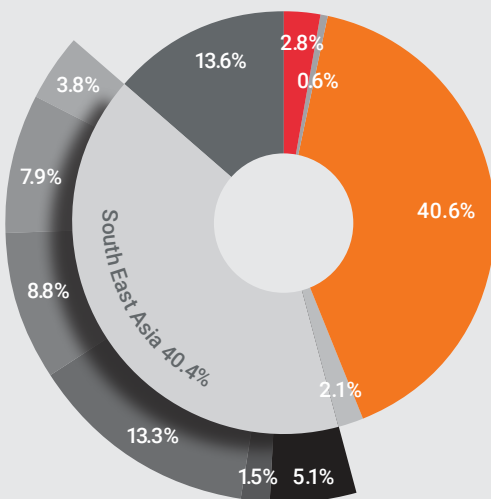
Community Support	41%	\$2,576,423
Government Funds	47%	\$2,919,373
Other Grants	8%	\$492,186
Other Income	4%	\$238,741
Total Income		\$6,226,723

EXPENDITURE 2017-18



Programs	89%	\$5,708,821
Fundraising	7%	\$438,336
Operating Expenses	4%	\$279,486
Total Expenditure		\$6,426,643

EXPENDITURE DIVIDED INTO REGIONS 2017-18



Africa	2.8%	\$133,201.57
Pacific	0.6%	\$26,526.07
Middle East	40.6%	\$1,945,666.98
Other	2.1%	\$102,322.70
Cambodia	5.1%	\$243,206.11
Philippines	1.5%	\$70,670.17
Thai Burma Border and Myanmar	13.3%	\$637,440.86
Vietnam	8.8%	\$423,123.00
Timor Leste	7.9%	\$379,422.91
Laos	3.8%	\$183,365.13
Asbestos	13.6%	\$650,968.46
Total Expenditure		\$4,795,913.96

APHEDA INC. FINANCIAL REPORT, JUNE 2018

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2018

REVENUE	2018 \$	2017 \$
Donations and gifts – monetary	2,294,319	2,238,778
Donations and gifts – non monetary	282,104	280,813
Grants		
DFAT	2,919,373	2,276,113
Other – Australian	68,182	-
Other – Overseas	424,004	652,427
Investment income – Interest received	121,398	103,901
Other Income	117,343	70,455
TOTAL REVENUE	6,226,723	5,622,487
DISBURSEMENTS		
Funds to International Programs	4,795,910	4,695,419
Program Support Costs	429,360	419,611
Community Education	201,447	199,272
Fundraising Costs		
Public	419,989	394,556
Government	18,347	18,347
Accountability & Administration in Australia	279,486	283,147
Non-monetary expenditure	282,104	280,813
TOTAL DISBURSEMENTS	6,426,643	6,291,165
Excess of revenue over disbursements (disbursements over revenue)	(199,920)	(668,679)
Other comprehensive income	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	(199,920)	(668,679)
Funds available for future use at the beginning of financial year	2,513,219	1,375,017
Funds available for future use at the end of the financial year	2,564,422	2,513,219

During the Financial Year, APHEDA Inc. had no transactions in investments, international political or religious adherence promotion programs, nor any domestic programs.

STATEMENT OF FINANCIAL POSITION as at 30 June 2018

ASSETS	2018 \$	2017 \$
Current Assets		
Cash and cash equivalents	2,564,422	2,513,219
Other Current Financial Assets	359,353	174,507
TOTAL CURRENT ASSETS	2,923,775	2,687,726
Non-current assets		
Property, Plant & Equipment	34,360	2,798
Financial Assets	2,358,514	2,775,478
TOTAL ASSETS	5,316,649	5,466,002
LIABILITIES		
Current Liabilities		
Trade and Other Payables – Current	2,111,442	2,021,420
Non-Current Liabilities		
Provisions	11,299	50,754
TOTAL LIABILITIES	2,122,741	2,072,174
NET ASSETS	3,193,908	3,393,828
EQUITY		
Accumulated Funds	3,193,908	3,393,828
TOTAL EQUITY	3,193,908	3,393,828

At the end of the Financial Year, APHEDA Inc. had no Assets held for Sale, no Inventories, no Investment Properties, and no Intangibles. APHEDA Inc. also had no Borrowings, no Current Tax Liabilities and no other Financial Liabilities.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
	Accumulated Funds	
BALANCE AT START OF FINANCIAL YEAR	3,393,828	4,062,507
Adjustment for changes in Equity	0	0
Items of other comprehensive income	0	0
Excess of revenue over expenses (expenses over revenue)	0	0
Amount transferred (to)/from reserves	(199,920)	(668,679)
BALANCE AT END OF FINANCIAL YEAR	3,193,908	3,393,828

A full set of our audited accounts are available for inspection at our Sydney Office.

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

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of Australian People for Health, Education and Development Abroad Incorporated (the "Registered Entity"), which comprises the statement of financial position as at 30 June 2018, the statement of 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 Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- the financial report of Australian People For Health, Education and Development Abroad Incorporated 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 2018 and of its performance for the year ended on that date; and
 - complying with Australian Accounting Standards – Reduced Disclosure Requirements - and the Australian Charities and Not-for-profits Commission Regulation 2013;
- the 2018 financial report of the Registered Entity shows a true and fair view of the financial result of fundraising appeals for the 2018 year;
- the 2018 financial report and associated records of the Registered Entity have been properly kept during the 2018 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 2018 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 2018 financial report of the Registered Entity is in accordance with the ACFID Code of Conduct; and
- the 2018 financial report of the Registered Entity has been prepared in accordance with the requirements of the Associations Incorporation Act 2009.

Basis for 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. 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 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 ACFID Code of Conduct, the ACNC Act, the Charitable Fundraising Act 1991 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 free 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 auditor's report. However, future events or conditions may cause the Registered Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GRANT THORNTON AUDIT PTY LTD

Chartered Accountants

James Winter

James Winter
Partner - Audit & Assurance
Sydney, 9 November 2018

Do global justice. The union way.



Action Labor Rights organiser
Moe Sandar Myint rallies striking workers at
the Thingyan Festival protest in April 2017



THANK YOU TO OUR SUPPORTERS

OUR UNION AFFILIATES

Australian Education Union
Australian Manufacturing Workers Union
Australian Nursing and Midwifery Federation
Australian Salaried Medical Officers Federation
Australian Services Union
Australian Workers Union
Australasian Meat Industry Employees Union
CFMEU
CFMEU Construction & General ACT
Communication Workers Union SA/NT
Communications Electrical and Plumbing Union
Community and Public Sector Union
Community and Public Sector Union
State Public Services Federation
Finance Sector Union
Health Services Union of Australian

Independent Education Union
Maritime Union of Australian
Media Entertainment and Arts Alliance
National Tertiary Education Union
National Union of Workers
NSW Nurses and Midwives Association
NSW Police Association
Professionals Australian
Rail, Tram & Bus Union
Textile, Clothing & Footwear Union
Transport Workers Union
United Firefighters Union of Australia
United Voice
Queensland Council of Unions
SA Unions
Unions ACT
Unions NSW
Unions NT
Unions Tasmania
Unions WA
Victorian Trades Hall Council

OUR VOLUNTEERS OVERSEAS

Jane Abbey
Kanchana Thornton

OUR INTERNATIONAL PARTNER ORGANISATIONS

ILO
SASK (Finland)
UNI-APRO
Irish Aid
BWI-APRO
Mondiaal-FNV
WHO

OUR AUSTRALIAN PARTNER ORGANISATIONS

Asbestos Safety Eradication Agency
Australian Embassies of Cambodia & Laos
Asbestos Diseases Research Institute
Asbestos Diseases Foundation of Australia

WORKERS' CLUBS

Canberra Tradesmen's Union Club
Sutherland Trade Union Club
Woden Tradesmen's Union Club