

**AUSTRALIAN SALESIAN MISSION
OVERSEAS AID FUND**

ANNUAL REPORT

FOR THE YEAR ENDED

December 31, 2014



**Our Mission is to support the vocational teaching of
underprivileged young people in developing countries,
in order that they find employment
and become self-sufficient, contributing members of their nation.**



Computer Studies Students at Mary Mazzarello Development Centre,
Henderson - Honiara, Solomon Islands. (Aug 2014)

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SALESIAN MISSIONS

(Salesians of Don Bosco)

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STATEMENT FROM THE GOVERNING BOARD

The Governing Board of the Australian Salesian Mission Overseas Aid Fund (ASMOAF) commends the Director and Office personnel on their work in 2014.

The Board is very appreciative of the work of ASMOAF in supporting a range of education projects, enabling many economically poor young people to acquire employable skills.

The Annual Report is in the pages following.

Rev Fr Gregory Chambers, SDB
Chairman
April 18, 2015

REPORT BY GOVERNING BOARD

The Governing Board of the Australian Salesian Mission Overseas Aid Fund (ASMOAF) is pleased to present its report on the activities of the Fund, together with the Financial Report of the Fund, for the year ended December 31, 2014.

GOVERNING BOARD

Fr Greg Chambers, B Theol (MCD), BA (Monash) - Chairman
Fr Bernard Graham, MA (ACU), M Ed (ACU), Deputy Chairman
Fr Phillip Gleeson, D Theol (MCD), B Ed (Tas), B Letters (Monash)
Br Michael Harris, Dip Art & Design (Swinburne)
Fr Anthony Nguyen, B Theol (MCD), M Ed (ACU)
Fr Mosese Tui, B Theol (MCD)

FINANCIAL PERFORMANCE

The operating result of ASMOAF for the year ended December 31, 2014 was in excess of receipts over payments of \$181,394.

PRINCIPAL ACTIVITIES

The principal activities of the Fund during the year were:

- the provision of financial assistance for ongoing projects in developing countries for the benefit of the underprivileged, especially the young; and
- the provision of aid directly to people in need of relief.

SIGNIFICANT CHANGES

There were no changes in the nature of these activities during the year.

In the opinion of the Governing Board, the accompanying financial report presents fairly, in accordance with Australian Accounting Standards and other mandatory professional reporting standards, the financial position of ASMOAF as at December 31, 2014 and its performance for the year ended on that date.

At the date of this statement, the Governing Board is of the opinion that there are reasonable grounds to believe that ASMOAF will be able to pay its debts as and when they fall due.

Signed this eighteenth day of April 2015, in accordance with a resolution of the Governing Board.



Rev Fr Gregory Chambers
Chairman



Rev Fr Anthony Nguyen
Provincial Economer

STATEMENT FROM THE DIRECTOR

2014 was a challenging year for Salesian Missions Australia.

With Government cutbacks in many areas of foreign aid, there have been many additional requests from our partners for help... and sometimes we have been able to accede to their requests.

We are especially conscious that our donor base is diminishing and that fundraising today is more difficult. We are addressing this 'problem', in part by more actively spotlighting social justice issues to Salesian Schools, Parishes and through the Catholic Media.

ASMOAF is a small agency, this has many advantages. We personally know many of our donors and our partners in the field; this assists in building mutual understanding of project expectations and outcomes.

I very much appreciate the tireless support of my two colleagues, Olga Elliott and Tina Newton, we are truly blessed to have them on our team. I am also most grateful to John Elliott for his strategic advice and the administrative assistance he has given us over the past eight years.

A more detailed account of our activities is provided in the pages following.

Br Michael Lynch
Director
18 May 2015

OVERVIEW

ASMOAF's mission is to support the vocational teaching of underprivileged young women, men, boys and girls in developing countries, in order that they find employment and become self-sufficient, contributing members of their nation.

The Salesians are working in 131 countries with a large contingent of 30,000 committed religious men, women, volunteers and others.

Salesian works include schools (academic, technical, agricultural), school luncheon programs, orphanages, workshops for unemployed youth, emergency programs and accommodation for street children, drilling for water, running dispensaries and providing assistance to the disadvantaged.

Aid and services are also provided directly to people in need of benevolent relief from human poverty, sickness or helplessness as a result of natural disasters such as typhoons, earthquakes, droughts and floods.

For the purpose of fundraising and financial accountability, donations are paid into a registered fund known as the AUSTRALIAN SALESIAN MISSION OVERSEAS AID FUND. This fund is owned by the Salesian Society (Vic) Inc. It has Australian Taxation Office approval for tax deductibility for donations given for the relief of poverty in developing countries.

The Provincial Council of the Salesian Society in Australia is the Governing Board of ASMOAF and is responsible for the administration of ASMOAF.

The ASMOAF Office is located at:

Salesian Province Centre
3 Middle Street
P O Box 264
ASCOT VALE Vic 3032

FINANCIAL SUMMARY

In 2014, ASMOAF raised \$2,834,965 for its overseas development work.

Total expenditure was \$2,653,571 which consisted of transfers to overseas partners and various administrative costs.

There was \$1,187,652 available for distribution in 2015.

A more comprehensive report is contained in pages 17-25 of this Annual Report.

THE GOVERNING BOARD

The Board met monthly during 2014. Board members serve in a voluntary capacity. They are:

Fr Greg Chambers, B Theol (MCD), BA (Monash)
- Chairman

Fr Greg Chambers, Chairman, is an experienced secondary school administrator. He is a former Principal of the Salesian Colleges in Chadstone and Sunbury, Vic. and Dominic College Glenorchy Tas. He has a good understanding of projects in Samoa and Fiji which he visits on a regular basis.



Fr Bernard Graham, M.A. (ACU), M.Ed. (ACU)
- Deputy Chairman

Fr Bernard Graham, Deputy Chairman, is Rector of the Salesian Province Centre, Ascot Vale, Vic and Youth Ministry Delegate for the Australian Pacific Province. He is a former Principal of St John Bosco College, Engadine NSW, Dominic College Glenorchy Tas and Nagle College Bairnsdale. He has visited ASMOAF sponsored projects in Fiji and Samoa.



Fr Phillip Gleeson, D Theol (MCD), M Ed (ACU) B Letters (Monash).

Fr Phillip Gleeson is Rector and Dean of Studies of Don Bosco House, Clifton Hill, Vic and International Centre of Salesian Studies. He is a former Principal of Dominic College, Glenorchy, Tas. He has visited ASMOAF sponsored projects in Fiji and Samoa.



Br Michael Harris, Dip Art & Design (Swinburne)

Br Michael Harris is Bursar of the Salesian Community Lysterfield and a teacher at St Joseph's College Ferntree Gully, Vic. A former Director of Don Bosco Youth Hostel Brooklyn Park, SA, he has had extensive experience in the educational programs for of maladjusted adolescents and the supervision of staff. He has visited ASMOAF sponsored projects in Fiji and Samoa.



Fr Anthony Nguyen, B Theol (MCD), M Ed (ACU)

Fr Anthony Quang is Provincial Economer (Executive Officer of the Salesian Society in Australia). He is Parish Priest of St Margaret Mary's Brunswick North, Vic and Editor of *Dan Chau* Magazine. He has made regular visits to ASMOAF-sponsored projects in Vietnam over the past ten years.



Fr Mosese Tui, B Theol (MCD)

Fr Mosese Tui is the foundation Principal of the Don Bosco High School and Vocational Centre in Salelologa, Savai'i, Samoa. He is a former Principal of Don Bosco Technical Centre Alafua, Samoa and the Rector of the Salesian House of Studies in Suva, Fiji.



MEMBERS OF STAFF

Br Michael Lynch, B Ec (Monash), M Ed (Harvard)

Br Michael Lynch is Director of ASMOAF. A former Principal of a University College and Secondary Colleges, he has been directly involved in overseas relief and development projects for the past 18 years.

Mrs Olga Elliott

Mrs Olga Elliott who has worked with ASMOAF for 35 years, has made a tremendous contribution to the efficient and smooth running of the office. Olga has been the Office Manager the past 16 years.

Mrs Tina Newton, B.Bus (Victoria University), Assoc. Dip Bus (Footscray IT)

Mrs Tina Newton is an Administrative Assistant who is now in her fifth year at ASMOAF. Her background and experience in both the corporate and voluntary sectors, has made her a valued member of the team.



From left: Mrs Olga Elliott, Br Michael Lynch and Mrs Tina Newton.

FINANCIAL OVERVIEW

ASMOAF is a Trust Fund owned and operated by Salesian Society (Vic) Inc.

ASMOAF attracts support from donors in all Australian States and Territories. Total revenue for 2014 was \$2,834,965, an increase of \$920,444 on donations received in the previous year. This is because of an increase in bequests of \$529,619 from the previous year combined with a one-off donation of \$375,000 for education projects, Guatemala.

With regard to expenditure: There has been little variation over the years in the funds allocated for (i) development and education, (ii) relief and rehabilitation and (iii) religious purposes. Every effort is made to keep administration costs low.

	2011	2012	2013	2014
Donors on database	9,903	10,014	9,807	9,643
Receipts Issued	6,812	7,257	7,081	6,360
Funds Raised	\$2,059,466	\$2,324,179	\$1,914,521	\$2,834,965
Expenditure -				
Development & Education	\$891,860	\$899,786	\$848,884	\$1,314,100
Relief & Rehabilitation	\$649,645	\$669,770	\$797,735	\$885,588
Religious	\$131,741	\$143,755	\$188,356	\$146,892
Administration Expenditure	\$284,454	\$273,579	\$286,890	\$306,991

Many of our supporters are elderly. As the above figures illustrate, we have had limited success in increasing our donor database.

Funds are raised by requests via;

- The annual *Salesian Missions Newsletter*.
- Direct mail to supporters of specific countries e.g. Samoa, Solomon Islands, Timor-Leste, Ethiopia, Sudan.
- Fundraisers organised by supporters for a specific project.
- Fundraising activities in schools.
- Special collections in parishes.
- Articles in the *Salesian Bulletin* and Catholic Press.

FUNDRAISING

ASMOAF's Fundraising Policy specifies that fundraising activities;

- are carried out in an ethical manner; and
- comply with relevant laws.

A copy of the ASMOAF Fundraising Policy is available on request from the Salesian Missions Office.

In 2014, donors on our database were provided with an update on:

- The educational work at Don Bosco Technical Centre Alafua, Apia, and Don Bosco High School and Vocational Centre in Salelologa, Savai'i, Samoa.
- Salesian work in Timor-Leste: schools, orphanages, agriculture, self-help projects and School Luncheon Programs in Comoro, Fatumaca, Fuiloro and Laga.
- Orphanages, the education of boys and young women and homes for the disabled in Vietnam.
- Programs in South Sudan, Sudan and Ethiopia for orphans and displaced persons.
- Destruction caused by Cyclone Ita in the Solomon Islands.

DONORS' WISHES

More than 90 per cent of the donations received by ASMOAF are earmarked for destinations specified by the donor.

Most donations are for the reduction of poverty through development via education in schools and vocational training centres, the provision of technical services and resources etc.

Donations are received from some donors for non-development activity, which, in our context is for religious purposes, such as the religious education and training of clergy and/or the building of churches.

ASMOAF has formalised its long standing practice regarding donations and has drawn up specific guidelines, which, in summary are:

- All donations are receipted.
- Donations for humanitarian relief and development are tax deductible.
- Funds received for religious purposes are clearly delineated and do not qualify for tax deductibility.
- Monies received for religious purposes are clearly delineated in ASMOAF financial documents and communications.
- ASMOAF will not accept or use donations for political purposes.
- Donor forms have a "box" to be ticked to indicate the intention of the donation.

PROGRAM ACTIVITIES IN 2014

The overwhelming majority of the projects supported by ASMOAF in 2014 were continuing projects. ASMOAF's partners are, in the main, Salesians or Salesian Sisters in the respective developing country. It is they who initiate projects in response to a specific local need or request and then organise the administration with local personnel.

The projects are mostly schools, education centres for training in employment skills, orphanages, refuges for street children, medical clinics, health and nutrition centres.

Salesians responsible for these works request assistance from ASMOAF to help with the running costs and the provision of equipment and materials.

1. ASMOAF has a very close relationship with its partners. Donors continued to support various Salesian projects in:
 - Solomon Islands – Don Bosco Technical Institute and The Salesian Sisters Hostel and Training Centre for young women in Henderson, also the Don Bosco Rural Training Centre in Tetere. Funds were also raised for Relief after the devastation after Cyclone Ita.
 - Samoa – Don Bosco Technical High School in Salelologa and the Don Bosco Technical Centre in Alafua, which offers vocational education and trade training programs to prepare students for employment.
 - India – Support is given to 'Youth on the Streets' programs, as well as to schools, technical institutes, training courses, orphanages, boys homes/hostels, women support groups, medical/rehabilitation centres and Child Assistance Centres in Bangalore, Mumbai, New Delhi, Chennai and Guwahati.
 - Timor Leste – Technical Schools in Comoro, Fatumaca, Maliana, Agricultural School at Fuloro, High Schools in Comoro, Baucau and Venilale, Orphanages in Lospalos, Laga and Venilale. Maria Auxiliadora Medical Clinic Venilale, delivers medical services to the eight surrounding villages and runs education programs in family health.
 - Vietnam – Emergency Food Relief is provided along with support for various schools and the building of new homes for families belonging to minority tribal groups.
 - Africa – Don Bosco Youth Centre, Soddo in Ethiopia runs school holiday programs. Schools and communities continue to be supported with food/relief, medicine and training programs. Manzini Youth Care in Swaziland provides residential care for street children. Sudan and South Sudan Salesian Schools and Technical Schools provide education and training for village children.

2. ASMOAF supported programs conducted by the Salesian Sisters for the education of girls and the promotion of women in Samoa, Timor-Leste, India, the Solomon Islands, Mongolia and Vietnam.
3. Fr Greg Chambers (Chairman) and Fr Bernard Graham (Deputy Chairman) visited projects in both Samoa and Fiji. During these visits they received feedback on the projects and they offered advice in matters related to human relations skill development and educational administration.
4. Br Michael Lynch (Director) made two field visits in 2014;
 - Solomon Island (August).
 - Timor Leste (September).

During these trips he met those in charge of the projects, discussed their achievements to date and challenges that could be foreseen. He also made suggestions on technical and procedural matters.

5. Overseas shipments in the year ended December 31 2014:
 - Six containers loaded with agricultural equipment, donated school furniture and classroom materials were freighted to Timor-Leste.
6. The Don Bosco Brunswick Opportunity Shop continued to provide school materials for Timor-Leste. The Opportunity Shop was set up by the Don Bosco Brunswick Foundation and ASMOAF and is staffed by 47 volunteers.
7. ASMOAF relies on the services of volunteers. One person provides valuable help with research and advice on policy matters; some organise fundraising activities; others help with the collection, packing and loading of school materials and other goods in containers for Timor Leste. To date there has been no attempt to estimate the value of these services in monetary terms nor to include the imputed figure in our financial statements.
8. Visitors:

Visitors to our office during 2014, included:

- Fr Vaclav Klement, Salesian Regional for East Asia and the Pacific.
- Fr Manuel Pinto, Rector, Principal of Don Bosco Training Centre, Comoro, Timor Leste.
- Fr Roel Soto, Rector, Principal of Don Bosco Technical School Phnom Penh Thmey, Cambodia.
- Fr Mosese Tui, Principal, Don Bosco High School and Vocational Centre, Salelologa, Samoa.
- Fr Chris Ford, Principal of Don Bosco Technical Centre, Alafua, Samoa.
- Fr Taisali Leuluai, Rector, Salesian House of Studies, Suva, Fiji.
- Fr Peter Myo Khin, Director Don Bosco Youth Education Centre, Mandalay, Myanmar.
- Fr Tony De Groot, Centro Don Bosco Technical School, Alta Verapaz, Guatemala.

Whilst in Australia they sought information on matters pertaining to their local situation. They were provided with an update on the ACFID Code of Conduct requirements and ASMOAF policies (including Child Protection).

9. A large percentage of ASMOAF programs are directed to training in employment related skills. A sample survey of training centres will be undertaken before December 2015 to ascertain whether students completing the courses were successful in gaining employment.

PROGRAM ACCOUNTABILITY

ASMOAF has high standards of accountability both in its domestic organisation and for overseas partners.

ASMOAF insists that overseas partners be accountable for funds they receive from its office. When money is transferred, an acknowledgment of receipt is required. Project reports are then requested at appropriate intervals, documenting project expenditure and identifying project outcomes.

CHILD PROTECTION

ASMOAF's Child Protection Policy has been approved by the Board. It has been implemented locally; each member of staff has a copy and the mandatory police checks have been completed satisfactorily.

All our overseas partners have been advised of the ASMOAF Child Protection Policy and its requirements for the safety and best interests of children;

- the rights of the child are paramount;
- compliance is mandatory; and
- the local Provincials of the Salesians and the Salesian Sisters will oversee its administration.

All ASMOAF's overseas partners are required to "sign off" on the Child Protection Policy as a condition of receiving ASMOAF funds.

A review of the Child Protection Policy, originally compiled in 2010, will be undertaken in 2015.

PRIVACY

ASMOAF is committed to protecting the privacy of donors and correspondents. Any information provided to us remains private and confidential. Our contact list is not rented, sold or exchanged.

GENDER EQUITY

ASMOAF is committed to a policy of equal opportunity in employment, and accepts that it has a responsibility to create an environment free of discrimination, victimisation, sexual harassment and vilification - in accord with the articles of the Victorian Equal Opportunity Act (1995) regarding staff appointments and management, and with the Salesian Society (Vic) Inc. Code of Conduct, Sex Discrimination and Harassment policies.

The principle of gender equity is also underlined in ASMOAF's Working Agreement with overseas partners with regard to the distribution of funds. (Our partners abroad are mostly Salesians [priests and brothers], Salesian Sisters and other Catholic Women's Congregations.)

Many of our projects, some of which are exclusively for women, are delivered by women with the assistance and participation of women in recipient communities.

DISTRIBUTION OF THE ANNUAL REPORT

A 'hard' copy of this report is sent to communities of Salesians and Salesian Sisters, Salesian schools, parishes, youth centres and hostels in Victoria, New South Wales, South Australia and Tasmania.

The report will also be available for download on the website <http://www.salesians.org.au/missions>. A summary of the Annual Report will be published in the Missions Office Newsletter, 2014 which is mailed to all donors with a note indicating that, upon request, a full copy of the Report is available either by electronic mail or as a 'hard' copy.

ACFID

ASMOAF is a member of the Australian Council for International Development (ACFID), an association of non-government organisations in Australia working in the field of international aid and development.



ASMOAF is a signatory to the ACFID Code of Conduct which specifies standards in organisational integrity, governance, communication with the public, finances, personnel and management practice. Our financial reports comply with the standards set by the ACFID Code of Conduct. For further information, the *ACFID Code* can be found at www.acfid.asn.au

ASMOAF reviews annually its compliance to the ACFID Code of Conduct principles and procedures.

We are committed to full adherence to the ACFID Code of Conduct.

COMPLAINTS

We welcome complaints to improve the way we work and help us to achieve better outcomes in the communities in which we work. In accordance with ACFID's Code of Conduct, ASMOAF has a Complaints Policy.

- Donors, partners or any beneficiary of ASMOAF projects who wish to complain about any aspect of ASMOAF's management and procedures, should lodge the complaint in writing and forward it to the Chairman of ASMOAF's Governing Board;

The Chairman
ASMOAF Governing Board
Salesian Province Centre
P O Box 264
ASCOT VALE Vic 3032

- Our Complaints Policy is on our website. Complaints about Code of Conduct breaches should directed to:

The Chairman
ACFID Code of Conduct
Locked Bag 3
DEAKIN ACT 2600

EXTRACTS FROM REPORTS RECEIVED

The following extracts have been taken from reports received from overseas partners in 2014.

Timor Leste

"During the past year we have been in the process of "institutional reshaping" of the Agricultural Section that caters for students who have completed High School. This has involved planting new grasses, maize, cassava, soy beans; improving the dairy, piggery and poultry production. I am pleased to report that we are making good progress in this valuable project – the importance of which can be seen in the fact that 85 per cent of the population depend on agricultural endeavours for their livelihood. ASMOAF's support has been vital.

Fr Antonio Trans Pinto, Rector, Don Bosco Agricultural School, Fuiloro.

"The Maria Auxiliadora Medical Clinic, Venilale, continues to survive because of the generosity of Australian donors. The Clinic serves 13 villages and schools in the local area. Special attention and priority is given to mothers, babies and children as well as to patients with diseases such as tuberculosis and malaria. In 2014 we had 7300 patient consultations. In addition we ran programs in family planning in the villages and health education in schools.

Sr Carolina Maria Correia, Salesian Sisters Medical Clinic, Venilale.

"The establishment of a school-based community radio and television station in the school has been very successful – it continues to provide valuable 'work experience' for the electronics students in both the day-to-day operations and the installation of antennas in homes in nearby villages and also for students and teachers involved in the programming. Radio broadcasts can be heard over a radius of about 50 km. We are grateful to ASMOAF for help both in cash and 'kind.'

Br Adriano de Jesus, Principal, Don Bosco Technical School Fatumaca.

Solomon Island

"The local community were amazed by the way the Don Bosco Technical Institute students worked tirelessly to complete the rebuilding of classrooms and assisting the community after the devastation of Cyclone Ita. As a result there has been an increase in applications both by young men and women who have been motivated by the students in the outreach programs. We appreciate the encouragement and assistance by ASMOAF during this challenging time."

Fr Dominic Kachira, Rector, Don Bosco Technical Centre, Henderson.

EXTRACTS FROM REPORTS RECEIVED - CONTINUED

Samoa

"The central focus of Don Bosco Alafua is to provide trades training for boys and young men aged 16 – 24, from disadvantaged backgrounds, a large percentage of whom have not completed mainstream secondary schooling. Our education program aims to provide them with the skills, knowledge and attitudes to become employable and we are very grateful for the financial support we receive via ASMOAF."

Fr Chris Ford, Principal, Don Bosco Technical Centre, Alafua.

"Don Bosco Salelologa had its first graduation on December 5, 2014. The school caters for students from economically poor backgrounds whose parents are (mostly) subsistence farmers. Students and teachers recently were involved in a 182 km "Walk for a Bus" around Savai'i to raise some of the funds for a school bus."

Fr Mosese Tui, Principal, Don Bosco College and Vocational Centre, Salelologa, Savai'i.

India

"A new initiative this year was to introduce Medical Care for street children through the introduction of a Mobile Van. The Van stops at four centres a day, providing care to almost 100 children. The medical team consists of a Doctor, Nurse, a Social Worker and the driver. The basic purpose of this project is to provide accessible medical assistance to street children, spreading awareness on health and hygiene and teaching the importance of a healthy body and mind. It is partially through the funds received by Australian donors that the Mobile Medical Van can operate, it has become a lifeline for those who are living on the street. In the future we plan to open more contact points, thereby increasing our service to more deserving children."

Fr Jose Mathew, Treasurer, Salesian Brothers Society, New Delhi.

"Funds from Salesian Mission Australia has helped in supporting Development initiatives and has offered Relief and Rehabilitation particularly to Street and working children. Don Bosco Nivas Shelter Home in Manacaud, reaches out to those vulnerable children who are brought to the shelter by Railway officials and police. The children are provided with a short stay shelter, food, clothing, medical care and vocational training. They are then relocated back to their families or long term institutions for care. We are grateful for the continued support and encouragement we receive from ASMOAF."

Fr Antony Vailatt, Salesian Provincial House, Bangalore.

EXTRACTS FROM REPORTS RECEIVED - CONTINUED

Mongolia

"The science laboratory has been completed and essential equipment purchased. You can imagine how happy teachers and students are! It's a dream come true! Thanks also for your support of students from very poor backgrounds and our teacher in-service education program."

Br Andrew Tran Le Phuong, Principal, Don Bosco Technical School Ulaanbaatar.

FROM THE MAIL BAG

Letter from Australian Consul General in Mongolia

Br Michael Lynch
Salesian Missions
Australia

Dear Brother Michael

I am writing to you in my position as Consul General of Australia in Mongolia.

I believe the Catholic Church in Australia has provided invaluable funding to the Don Bosco School here.

It is my pleasure to relate that I visited the school last Friday along with one of my diplomatic colleagues, Mr Joel Cachet who is the Honorary Consul for Belgium.

The work by the school faculty and Father Andrew and Brother Andrew is highly impressive.

In short, they provide vocational education in five relevant streams including auto mechanics, sewing, construction and plumbing to more than 200 students from poor backgrounds.

The good spirit, hard work and politeness exhibited by the students was clearly evident.

The funding from your parishioners has clearly been much needed and put to good use.

I believe you might appreciate hearing this firsthand view.

Best Regards

Tony Burchill
Consul General.

INCOME STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2014

		2014	2013
		\$	\$
Notes	Revenue		
i	Donations and Gifts		
	-Monetary	2,089,913	1,743,326
	-Non-Monetary	0	0
ii	Bequests and Legacies	628,134	98,515
		2,718,047	1,841,841
iii	Grants		
	- Department of Foreign Affairs and Trade	0	0
	- Other Australian	0	0
	- Other Overseas	0	0
iv	Investment Income	22,158	40,221
	Other Income	0	0
v	Revenue for International, Political or Religious Adherence Promotion Programs	94,760	32,459
	Total Revenue	2,834,965	1,914,521
	Expenditure		
	International Aid and Development Programs Expenditure		
vi	International Programs		
	- Funds to overseas projects	2,212,804	1,651,836
vii	- Program support costs	17,672	17,816
viii	Community Education	81,343	81,304
ix	Fund raising costs		
	- Public	46,182	42,320
	- Government, multilateral and private	0	0
x	Accountability and Administration	148,678	140,233
	Non-monetary Expenditure	0	0
	Total International Aid and Development Programs Expenditure	2,506,679	1,933,509
xi	International, Political or Religious Adherence Promotion Programs Expenditure	146,892	188,356
xii	Domestic Program Expenditure	0	0
	Total Expenditure	2,653,571	2,121,865
	Excess/(Shortfall) of revenue over expenditure	181,394	(207,344)
xiii	Provision for Long Service Leave	0	0
		181,394	(207,344)
	Extraordinary Items		
	Funds available for future use at the beginning of the financial year	1,006,258	1,213,602
xiv	Funds available at the end of the financial year for future use	1,187,652	1,006,258

BALANCE SHEET AS AT DECEMBER 31, 2014

	2014	2013	
	\$	\$	
ASSETS			
Current Assets			
Cash and cash equivalents	1,187,652	1,006,258	
Trade and other receivables	0	0	
Inventories	0	0	
Assets held for sale	0	0	
Other financial assets	0	0	
Total Current Assets	1,187,652	1,006,258	
Non Current Assets			
Trade and Other Receivables	0	0	
Other financial assets	0	0	
Property, plant and equipment	0	0	
Investment property	0	0	
Intangibles	0	0	
Other non-current assets	0	0	
Total Non Current Assets	0	0	
TOTAL ASSETS	1,187,652	1,006,258	
LIABILITIES			
Current Liabilities			
Trade and other payables	0	0	
Borrowings	0	0	
Current tax liabilities	0	0	
Other financial liabilities	0	0	
Provisions	0	0	
Other	0	0	
Total Current Liabilities	0	0	
Non Current Liabilities			
Borrowings	0	0	
Other financial liabilities	0	0	
Provisions	0	0	
Other	0	0	
Total Non Current Liabilities	0	0	
TOTAL LIABILITIES	0	0	
NET ASSETS	1,187,652	1,006,258	
EQUITY			
xv	Reserves	1,006,258	1,213,602
	Retained Earnings	181,394	(207,344)
	TOTAL EQUITY	1,187,652	1,006,258

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2014

	Retained Earnings	Reserves	Other	Total
Balance at January 1, 2014	1,006,258	0	0	1,006,258
Adjustments to equity due to adoption of new accounting Standards	0	0	0	0
Excess of Revenue over Expenditure	181,394	0	0	181,394
Other amounts transferred from Reserves	0	0	0	0
Balance at December 31, 2014	<u>1,187,652</u>	<u>0</u>	<u>0</u>	<u>1,187,652</u>

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2014

Bank Balance January 1, 2014	1,006,258
Debtors	0
Income for the year ended December 31, 2014	<u>2,834,965</u>
	3,841,223
Expenditure for the year ended December 31, 2014	<u>2,653,571</u>
Bank Balance December 31, 2014	1,187,652

TABLE OF CASH MOVEMENTS FOR DESIGNATED PURPOSES FOR THE YEAR ENDED DECEMBER 31, 2014

	Cash available beginning of financial year	Cash raised during financial year	Cash disbursed during financial year	Cash available at end of financial year
Asia				
India	93,821	376,803	398,595	72,029
Timor Leste	361,473	512,408	607,740	266,141
Vietnam	41,199	161,873	165,507	37,565
Philippines	25,257	59,028	77,115	7,170
Pakistan	8,677	7,966	15,423	1,220
Myanmar	26,081	69,583	64,574	31,090
Indonesia	85	0	85	0
Sri Lanka	3,367	2,800	3,478	2,689
Thailand/Cambodia	1,632	8,471	4,382	5,721
Hong Kong	479	0	0	479
Mongolia	23,811	15,705	20,772	18,744
Africa				
Ethiopia	40,118	66,063	44,047	62,134
Mozambique/Congo	780	50	2	828
Tanzania/Zambia	11	725	728	8
Sudan	53,901	127,037	109,795	71,143
Swaziland	5,098	21,000	25,622	476
Kenya & Matercare	2,896	2,590	4,162	1,324
Madagascar	0	0	0	0
Central America				
Guatemala	7,571	381,880	383,508	5,943
Haiti Earthquake	236	0	236	0
South America				
Ecuador	5,594	5,484	6,435	4,643
Pacific				
Samoa	94,882	174,886	213,438	56,330
Papua New Guinea	26,050	2,130	2,167	26,013
Solomon Islands	11,541	156,468	125,735	42,274
Fiji	833	11,896	1,174	11,555
North of the Sahara				
Egypt	523	2,400	0	3,039
Emergency Fund	1,135	0	0	1,135
General Account	52,304	14,762	39,284	27,666
Bequests	74,412	628,134	314,330	388,216
Cagliero	7,046	2,665	7,728	1,983
Interest	35,445	22,158	17,509	40,094
	1,006,258	2,834,965	2,653,571	1,187,652

CASH FLOW STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2014

Bank Balance January 1, 2014 1,006,258

Income for the year ended December 31, 2014

Breakdown in accordance with donations received and earmarked for Projects in various countries

Asia

India	376,803
Timor leste	512,408
Vietnam	161,873
Philippines	59,028
Pakistan	7,966
Myanmar	69,583
Sri Lanka	2,800
Thailand/Cambodia	8,471
Mongolia	15,705

Africa

Ethiopia	66,063
Mozambique/Congo	50
Kenya & Matercare	2,590
Sudan	127,037
Swaziland	21,000
Tanzania/Zambia	725

Central America

Guatemala	381,880
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South America

Ecuador	5,484
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Pacific

Samoa	174,886
Papua New Guinea	2,130
Solomon Islands	156,468
Fiji	11,896

North of the Sahara

Egypt	2,400
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General Account 14,762

Bequests 628,134

Cagliero 2,665

Interest 22,158

2,834,965

3,841,223

Expenditure 2,653,571

Bank Balance December 31, 2014 **1,187,652**

EXPENDITURE FOR THE YEAR ENDED DECEMBER 31, 2014

	Payments to Overseas Partners	Administration	Development & Education	Relief & Rehabilitation	Religious Purposes	Total
Asia						
India		0	152,916	161,544	40,978	355,438
Timor Leste		0	166,818	360,931	26,121	553,870
Vietnam		0	0	141,475	5,011	146,486
Philippines		0	10,745	60,854	0	71,599
Pakistan		0	13,846	640	0	14,486
Myanmar		0	56,397	0	0	56,397
Indonesia		0	85	0	0	85
Sri Lanka		0	3,216	0	0	3,216
Thailand		0	760	0	0	760
Cambodia		0	2,918	0	0	2,918
Mongolia		0	18,926	0	0	18,926
Africa						
Ethiopia		0	0	36,285	0	36,285
Kenya & Matercare		0	485	3,461	0	3,946
Sudan		0	88,720	9,921	314	98,955
Swaziland		0	0	23,155	0	23,155
Egypt		0	0	0	0	0
Zambia		0	670	0	0	670
Central America						
Guatemala		0	378,950	0	0	378,950
Haiti		0	0	134	101	235
South America						
Ecuador		0	5,727	0	85	5,812
Pacific						
Samoa		0	192,233	0	1,305	193,538
Papua New Guinea		0	2,032	0	0	2,032
Solomon Islands		0	44,224	63,126	0	107,350
Fiji		0	834	0	0	834
Total Payments to Overseas Partners			1,140,502	861,526	73,915	2,075,943
(xvi) General Account	13,116	233		23,664	269	37,282
(xvii) Bequests	0	166,248		0	72,708	238,956
(xviii) Cagliariero	0	7,515		0	0	7,515
(xix) Interest	0	0		0	0	0
(vii) Project Support Costs	17,672	0		0	0	17,672
(x) Administration	148,678	0		0	0	148,678
(viii) Community Education	81,343	0		0	0	81,343
(ix) Fundraising	46,182	0		0	0	46,182
Total Payments for the year ended December 31, 2014	306,991	1,314,498	885,190	146,892	146,892	2,653,571

Note: Expenditure by countries in Table of Cash Movements and Table for Expenditure by Countries do not correlate, as items (vii), (x), (viii), (ix), (xvi), (xvii), (xviii) and (xix) Administration costs need to be considered.

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 2014

i	Donations - \$2,089,913	Funds amounting to \$2,061,008 were used for projects in Asia, Africa, Central & South America and the Pacific. \$28,905 was in the form of general donations.	
ii	Bequests and Legacies	\$628,134 was received in bequests for development purposes.	
iii	Grants	No Government or other grants were received by ASMOAF during 2014.	
iv	Investment Income	\$22,158 was received by ASMOAF during the year as interest on funds held.	
v	Revenue for International Political or Religious Adherence Promotion Programs	\$94,760 was received for religious purposes - specifically for the education and training of clergy and the building of churches.	
vi	International Programs	\$ 2,212,804 was allocated for development projects in the following regions: Africa, Asia, Central and South America, the Pacific.	
vii	Program Support Costs - \$17,672	\$17,816 was spent on costs associated with the monitoring of projects:	
	Salaries	10,579	
	Computer, Internet	3,099	
	Printing	327	
	Travel	3,667	
		17,672	
viii	Community Education - \$81,343	Costs were incurred for :	
	Stipends	51,131	
	Salesian Bulletin	20,000	
	Newsletter	10,212	
		81,343	
ix	Fund raising costs - \$46,182	All advertising in 2014 was public. The money was spent on fundraising material and advertisements aimed at securing support for development projects abroad. Costs were incurred for:	
	Salaries	31,737	
	Newsletter Advertising	10,212	
	Printing	980	
	Postage	3,253	
		46,182	

x Accountability & Administration- \$148,678

Costs were incurred for:

Salaries	63,475
Stipends	9,625
Bank charges	2,234
Rental	31,600
Vehicle (inc. petrol)	4,431
Utilities	2,000
Printing	1,959
Postage	814
ACFID Subscription	8,996
Audit	6,700
Telephone	2,642
Stationery & Subscriptions	6,175
Computer, Internet	7,230
Professional Development	797
	148,678

xi Expenditure on International Political or Religious Adherence Promotion Programs

\$146,892 was transferred for religious purposes, the education and training of clergy and the building of churches.

xii Domestic Program Expenditure

ASMOAF did not fund any domestic projects in 2014.

xiii Long Service Leave

Nil.

xiv Funds available for future use - \$1,187,652

\$1,187,652 is available for allocation during 2015.

xv Reserves

Other than the funds available for future use, no other reserves were created in 2014.

xvi General Account - \$37,282

Donations to General Missions were allocated in the following manner:

	Education & Development	Relief & Rehabilitation	Religious	Admin	Total
	0	50	0	0	50
Timor Leste	10	0	0	0	10
Sri Lanka	31	0	0	0	31
Thailand Cagliari	0	50	0	0	50
India	135	2,768	269	0	3,172
Philippines	0	10	0	0	10
Samoa	0	8,000	0	0	8,000
Sudan	0	1,500	0	0	1,500
Pakistan	17	0	0	0	17
Solomon Island	0	11	0	0	11
Swaziland	0	30	0	0	30
Zambia	40	50	0	0	90
Administration	0	11,195	0	13,116	24,311
	233	23,664	269	13,116	37,282

xvii Bequests - \$238,956

Bequests were distributed to the following countries in accordance with the directions of the bequest donors:

	Development	Religious	Total
India	28,770	59,675	88,445
Guatemala	0	500	500
Timor Leste	136,598	8,723	145,321
Myanmar	0	150	150
Samoa	880	3,660	4,540
	166,248	72,708	238,956

xviii Cagliero \$7,515

Funds raised for Cagliero assisted with the placement, transport and associated costs for the Cagliero Volunteer Overseas Project.

xix Interest - \$0

Auditor

Mr Kevin F. Jones FCA, Chartered Accountant, of Mulgrave 3170, has been re-appointed auditor of the Australian Salesian Mission Overseas Fund for the year ending December 31, 2015.



SALESIAN MISSIONS

(Salesians of Don Bosco)

Correspondence: P.O. BOX 264, ASCOT VALE, VIC. 3032 AUSTRALIA

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Telephone: +61 3 9377 6060 or +61 3 9377 6000

Facsimile: +61 3 9377 6066 Email: salmiss@salesians.org.au

STATEMENT BY THE GOVERNING BOARD

The Governing Board of the Australian Salesian Mission Overseas Aid Fund confirms that:

1. The Financial Statements, together with the notes to the statements, as detailed on pages 17-25.
 - (a) have been prepared in accordance with the Corporations Act 2001;
 - (b) comply with Australian Accounting Standards, the Corporations Regulations
 - (c) give a true and fair view of the Fund's financial position as at December 31, 2014 and of the Fund's performance as represented by the results of the fund's operations and its cash flows for the year ended December 31, 2014.
2. In the opinion of the Governing Board:
 - (a) the Operating Statement for the year ended December 31, 2014 gives a true and fair view of the income and expenditure of the Fund with respect to fundraising appeals;
 - (b) the Statement of Financial Position as at December 31, 2014 gives a true and fair view of the Fund's assets and liabilities as at that date; and
 - (c) there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Governing Board at its Annual General Meeting held at Ascot Vale, Victoria on April 18, 2015

Fr Gregory Chambers SDB
Chairman

Fr Anthony Nguyen SDB
Provincial Economist

KEVIN F. JONES FCA
CHARTERED ACCOUNTANT
A.B.N. 83 658 169 488

164 WANDA STREET MULGRAVE 3170
SUITE 5, 1579 BURWOOD HIGHWAY, TECOMBA, 3160
P.O. BOX 104, BELGRAVE, 3160
TELEPHONE: (03) 9754 5455
FAX: (03) 9754 5433
EMAIL: kevin@kevinjones.com.au

Rev. Bro. Michael Lynch SDB
Australian Salesian Mission Overseas Aid Fund
P O Box 264
ASCOT VALE VICTORIA 3032

14th April 2015

Dear Bro. Michael,

2014 Audit Report

I, Kevin Francis Jones, Chartered Accountant of 164 Wanda Street, Mulgrave, Victoria, have audited the Financial Report of the Australian Salesian Mission Overseas Aid Fund for the year ended 31st December 2014. That Report shows Total Equity of \$1,187,652.

The Salesian Society Inc is responsible for the preparation and presentation of the Financial Report and the information contained therein.

I have conducted an independent audit of the Financial Report in order to express an opinion on it to the Salesian Society Inc and to Government Bodies requiring such an opinion.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Financial Report is free of material misstatement.

My procedures included examination on a test basis of evidence supporting the amounts and other disclosures in the Financial Report and the evaluation of accounting policies.

These procedures have been undertaken to form an opinion as to whether, in all material respects the Financial Report is presented fairly in accordance with Australian Accounting Standards so as to present a view which is consistent with our understanding of the Fund's financial position and the results of its operations.

.../2

Audit Opinion

In my opinion the Financial Report represents a true and fair view of the financial position of the Australian Salesian Mission Overseas Aid Fund as at the 31 December 2014 and complies with the format required by the ACFID Code of Conduct.

Yours faithfully

A handwritten signature in blue ink that reads "Kevin F Jones FCA". The signature is written in a cursive style.

Kevin F Jones, FCA
CHARTERED ACCOUNTANT



Students from Don Bosco Technical School Fatumaca, Timor Leste, acquiring electrical wiring skills. (Oct 2014)