

The Asha Foundation

Annual Report
2014—15

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FACTS ABOUT NEPAL

Nepal is a small landlocked country sandwiched between China to the north and India to the south. It is one of the poorest countries in Asia with a population of just over 30 million, a life expectancy of 67 years and a literacy rate of 57%. The main religion is Hindu (83%) followed by Buddhist (9%), Muslim (4%), then Christian and others.

The capital is Kathmandu situated in the Kathmandu Valley and home to many UNESCO World Heritage sites.

Nepal is home to 8 of the 10 highest mountains in the world, Mt Everest being the highest. These mountains are a magnet to climbers and adventurers making tourism one of Nepal's main incomes.

Nepal is truly a 3rd world country with a large percentage of the population without direct access to water, electricity and medical services.

PRESIDENTS REPORT



Whilst the beginning of the financial year started without any major issues, that was all to change following the devastating earthquakes of 24th April and 10th May this year.

Every aspect of our work in Nepal was affected by the earthquakes. Our staff lost their homes, all our sponsor children and their carers spent weeks living and sleeping outside under tarpaulins. The Good Oil School at Badhratar was all but destroyed along with most of the houses in the village and the Rotary project primary school at Kuntabesi was badly damaged. Thankfully there was no loss of life

but the trauma felt by our Nepali family was immense.

Through the generosity of our supporters by the end of the financial year \$83,576 was donated to the Nepal Earthquake Appeal. Not only did the financial outcome exceed our expectations but our profile within the New South Wales South Coast community increased resulting in an awareness of our work in Nepal.

Last November four of our committee travelled to Nepal (at our own expense), to visit our Asha children and projects. The highlight for all of us was the visit to the Good Oil Project at the village of Bhadratar 60kms north of Kathmandu. It was wonderful to see how this project is benefiting the children of the village particularly the girls.

Of course our work in Nepal would not be possible without our sponsors, donors and project partners many of whom have been supporting Asha for over 7 years.

In closing I would like to say a huge thank you to my hardworking Australian committee, our Kathmandu staff and special thanks to Garry Murphy and the audit team at Deusbury's Nexia, Canberra for their pro-bono audit work.

Pauline Gleeson

President

OUR COMMITMENT TO EDUCATION



*“A child without an education, is like a bird
without wings”*

Tibetan proverb

OUR MISSION

To improve the lives of disadvantaged children in Nepal

ABOUT US

The Asha Foundation is a not for profit, non-political and non-religious Australian registered charity.

We are dedicated to helping disadvantaged Nepalese children improve their life through quality education and safe environments in which to live.

All our Australian committee members volunteer their time and expertise. Committee members travel to Nepal at their own expense. We pride ourselves on sending 100% of donor funds to Nepal.

OUR VALUES

- Operating with honesty & integrity
- Highest standards of governance, management, financial reporting
- Reporting in accordance to Department of Fair Trading, Office of Liquor, Gaming & Racing and the Australian Charities Commission
- Working alongside local Nepal NGOs so they are continuously improving governance processes
- Fostering social responsibility, equality and independence
- Ensuring female voices are heard
- Helping disadvantaged children and women by creating genuine links between our generous donor community and cost effective programs in Nepal
- Zero tolerance approach to child abuse and child pornography in accordance with our protection policy

THE ASHA TEAM IN AUSTRALIA



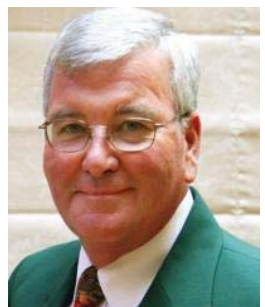
President

Pauline Gleeson joined the Asha team in April 2008 after visiting Nepal for the first time with co-founder Mary-Louise Parkinson. Pauline became President in November 2010 and has held that position ever since. She travels to Nepal regularly to visit our staff, Asha children and projects. A Rotarian, Pauline has been awarded the Paul Harris Fellowship for her work in Nepal.



Secretary

Karen Soresen is Asha's secretary and has been part of the team since 2010. Karen has a background in nursing and counselling and is a much valued member.



Treasurer

Rohan Gleeson is Asha's Treasurer and like Karen has held that position since 2010. Rohan has a background in I.T. and accounting. He travels regularly to Nepal with his wife Pauline and along with Satish Tamang maintains the strict budgeting required. Like Pauline, Rohan is a proud Rotarian.



Public Officer

Ken McLeod is our Public Officer and has held that role since 2011. Ken is a retired Air Traffic Control, Search & Rescue Manager and was the Australian delegate to 2 United Nations committees. Ken's knowledge of good governance and transparency is a huge benefit to our organisation.



Sponsorship Coordinator

Bridie Young is our Sponsorship Co-ordinator and joined Asha in 2014. She has gained a Bachelor of Arts degree from the University of Sydney majoring in French and Anthropology. Bridie has a strong interest in social justice



Good Oil Project Co-ordinator

Kelly Sullivan is our Good Oil Project Co-ordinator and joined Asha in 2013. Kelly has travelled to Nepal on a number of occasions and has visited our Good Oil Project school. Her reporting skills have been an incredible asset to Asha.



Fundraising Co-ordinator

Pat Reid is our Fundraising Co-ordinator and joined Asha after her first visit to Nepal in November 2014. Her role has been a baptism of fire after the devastating earthquakes and Pat has stepped up to the mark with incredible enthusiasm.



Facebook Co-Ordinator

Mel Meek is our Facebook guru and has been a committee member since 2011. Mel and her partner travel to Nepal regularly as part of their business and she has a wonderful knowledge about Nepal and its' people.



Web Developer

Phil Gleeson is Asha's web developer and hosts our website free of charge. Phil has been part of Asha since 2011 and has travelled to Nepal and visited our projects. He was the first member of Asha to travel to our Good Oil Village project and the first westerner to go to the school.

THE NEPAL TEAM



Narayan Shrestha is our Cultural Advisor and has been with Asha since the organisation began in 2007. Narayan gives his time and advice freely and guides us in all aspects of Nepali life. His association with The Asha Foundation is invaluable.



Nepal Manager

Yuzeena Shrestha is our Nepal Manager and has been with our organisation since 2007. Yuzeena's vast knowledge of the children and our projects helps enormously in the day to day running of Asha.



Finance & Project Manager

Satish Tamang is The Asha Foundation's Finance & Project Manager and has been with our organisation since 2010. He is responsible for strict budgeting and financial reporting each month.

THE NEPAL EARTHQUAKE

“my home has returned to the earth”

Satish Tamang – Asha Nepal Financial Manager



Destroyed house - Bhadratar

Those words spoken by Satish will stay with me forever. I had the pleasure of spending a day with Satish and his family at their home 2 hours drive north of Kathmandu in 2010. The home was a typical Nepali rural dwelling constructed from mud, animal dung and rocks, beautiful in its' simplicity. Satish's home was one of tens of thousands destroyed in either the first or second earthquakes. Far across the hills from Satish's village is the village of Bhadratar, our Good Oil Project village. The village was destroyed by the first quake and the school damaged beyond repair.

Once it was established that all our children in Kathmandu were safe, our focus was on Bhadratar as we knew no other organisation would be providing aid. Shelter and food were the priority but purchasing 300 tarpaulins would be a task that would take over a week to complete owing to supply and demand issues in Kathmandu. On the 4th May a truck laden with tarpaulins and food made the 4 hour journey to Bhadratar. A further supply of aid was sent on the 10th May leaving Kathmandu just hours before the 2nd quake struck.



Villagers waiting for relief aid



Receiving tarpaulins, rice and lentils

A month following the earthquakes the school term commenced. Makeshift classrooms of tin and tarpaulins were constructed and life for the children returned to some normality. 5 prefabricated classrooms made from UPVC material were ordered along with a prefabricated toilet block. Asha is also providing funds for the installation of water tanks and pipes, this will address hygiene issues.



Nepali Army demolishing school



Makeshift classrooms

Through our fundraising efforts, we have sufficient funds to rebuild not only Shree Bachala Primary School at Bhadratar but also Shree Samundra Devi Primary School 2 hours drive south of Bhadratar. The badly damaged Shree Kaladvi Primary School at Kuntabesi will be repaired using funds raised by Moruya Rotary Club.

Asha committee members will travel to Nepal in February 2016 to visit these project sites and assess if further help is needed.



Floor matting for Shree Samundra Devi School being carried up from the road to the school



Destroyed classrooms at Shree Samundra Devi School

A huge thank you to all our wonderful donors, without your support our relief work would be much harder to fund. I would like to make special mention to the following organisations, groups and businesses

- Rotary District 9710
- Rotary Club Moruya
- Rotary Club Batemans Bay
- Rotary Club Narooma
- Rotary Club Ulladulla
- Carroll College Broulee
- St Bernard's Primary School Batemans Bay
- Willoughby Primary Willoughby (Sydney)
- Copmanhurst Public School
- Lauriston Girls High School Melbourne
- Mary-Louise Parkinson & Associated Yogo Groups around Australia
- Danette Watson
- My Nepalese Restaurant – Moruya
- Clever Spenden – Germany

To the hundreds of individual donors, thank you for your generosity and support you have given to The Asha Foundation.



Bhadratar village students

OUR PROJECTS & PROGRAMS



Sponsorship

The welfare of our children is of the upmost importance to The Asha Foundation. In 2007 we were supporting 16 children in a small dwelling in the northern area of Kathmandu, today our sponsorship programme supports 46 children.

The children living at our Sai Home situated in the northern area of Kathmandu receive financial support for rent, food, clothing, medical & dental care and quality education. 13 Sai children attend the National United School whilst 4 are now attending the Herald International School. 3 of these students are in Year 12 and will complete their high school education in April 2016. The children at the CCRC Home are receiving financial support for rent and food from other organisations within Nepal but we are still supporting their education expenses.

Manisha who is confined to a wheelchair due to spina bifida will be spending some time at the Spinal Rehabilitation Hospital east of Kathmandu where she will shown how to cope with her disability and improve her quality of life.

Asha is also providing financial assistance to children with sole parents. Life in Nepal for a abandoned wife or widow is extremely difficult, however through child sponsorship we are able to support these children. Our oldest 'child' Nitish is completing a Business Management course and will be the first of our Asha 'children' to gain a college degree.

As always, our Kathmandu staff are meticulous with their budgeting and every dollar sent from Australia is accounted for. Transparency to our sponsors is of utmost importance to the management of The Asha Foundation. We are proud to say that 100% of sponsorship funds go towards our sponsorship programmes.

Providing a better future through sponsorship



Sponsor child - Nima

KUNTABESI SCHOOL PROJECT

Providing sanitation, access to clean water and school resources



**Matching Grant Project # 74954
KUNTABESI PROJECT**

Financed & Managed by

THE ROTARY FOUNDATION

ROTARY CLUB OF DILLIBAZAR DISTRICT 3292 NEPAL

ROTARY CLUB OF MORUYA DISTRICT 9710 AUSTRALIA

THE ASHA FOUNDATION AUSTRALIA

November 2014



November 2014 saw the completion of this project which was funded by The Rotary Foundation, Rotary District 9710, Rotary Clubs of Moruya & Dillibazaar and The Asha Foundation.

The project commenced in September 2011 with the construction of a new disabled toilet and a secure play area for the special needs students. At the main primary school all internal walls were cement rendered and painted, new doors were installed along with blackboards. July 2013 saw access to water for the first time at the school along with a hand washing trough ensuring hygiene was addressed. A second toilet was also constructed for the female students.

In October 2014 a school fence was erected and a school gate installed. The following month Pauline, Rohan and Pat from the Asha committee along with 2 Asha members travelled to the school to attend a special ceremony celebrating the completion of this wonderful project.



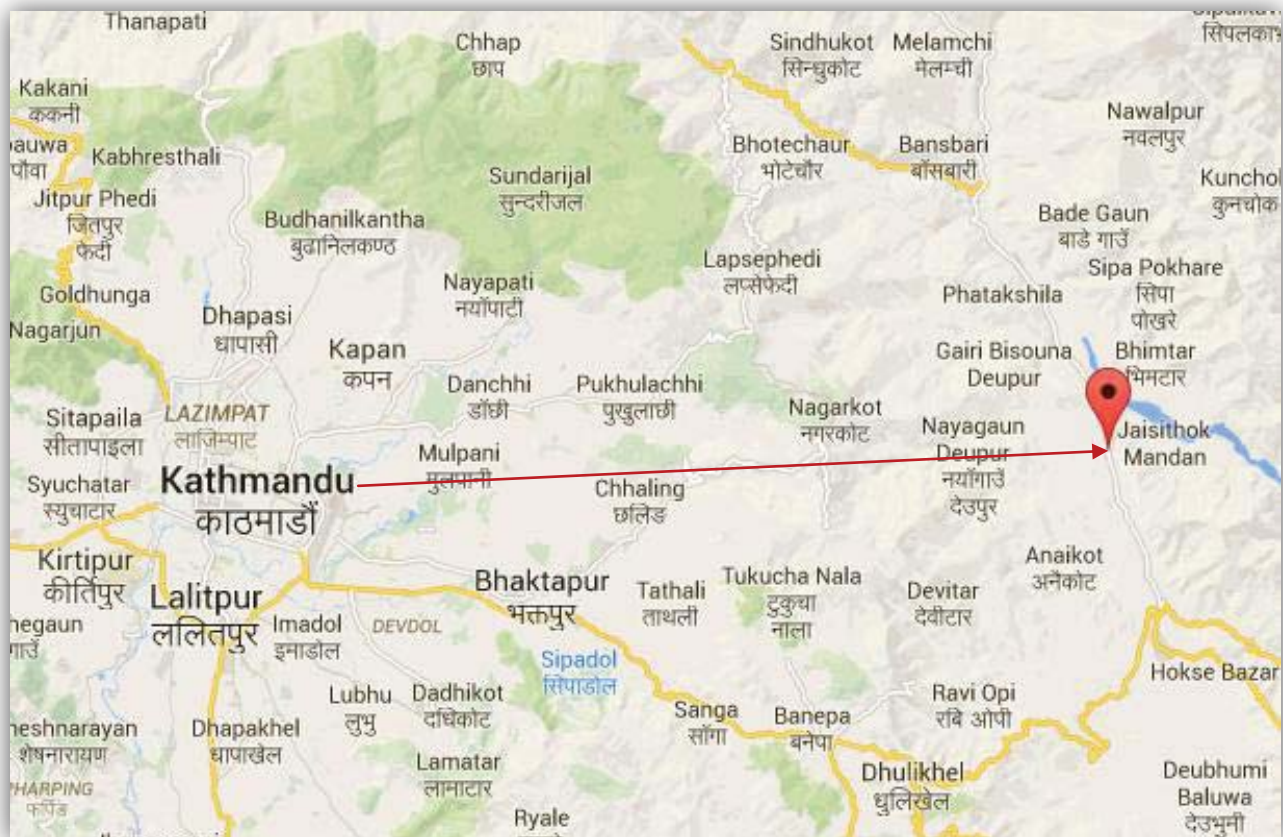
School welcoming committee



Hand washing station

Location

Kuntabesi is located 2 hours east of Kathmandu in the foothills of the Himalayas. The village is surrounded by agricultural lands and the school is situated at the edge of the village.



Kuntabesi village

Good Oil Project

Educating children in rural Nepal with the emphasis on girls



This unique project commenced in April 2011 providing cooking oil to families whose children attend the Shree Bachhala Primary School situated at Bahdratar village. Cooking oil is an essential item in the Nepali home and by providing a few litres each month we are helping to alleviate the household cost of oil and thus enabling the parents to pay for their child's school expenses.

Each girl receives 1 litre per month and a boy $\frac{1}{2}$ litre and all children within the family must attend school with an attendance rate no less than 80% per month.

The project has seen an increase in overall attendance and particularly pleasing is the increase in female attendance.

In November 2014 President Pauline, Good Oil Co-ordinator Kelly, Treasurer Rohan, Fundraising Co-ordinator Pat along with Asha Foundation members travelled to Bhadratar to visit the school. Our arrival was such a memorable experience with the Principal, students, parents, villagers and a band there to greet us.

170 students are now part of the Good Oil Project and it was pleasing to see so many female students. Our commitment to improve the quality of education at this school will be the focus for the 2015-16 year.



We were able to supply books for the library bookcase which had been devoid of any books. We also present a variety of sporting equipment much to the delight of the students. Letters from the students at St Bernards Primary School Batemans Bay on the south coast of NSW were handed to the students at Bhadratar, the first letters they had ever received from a western school.



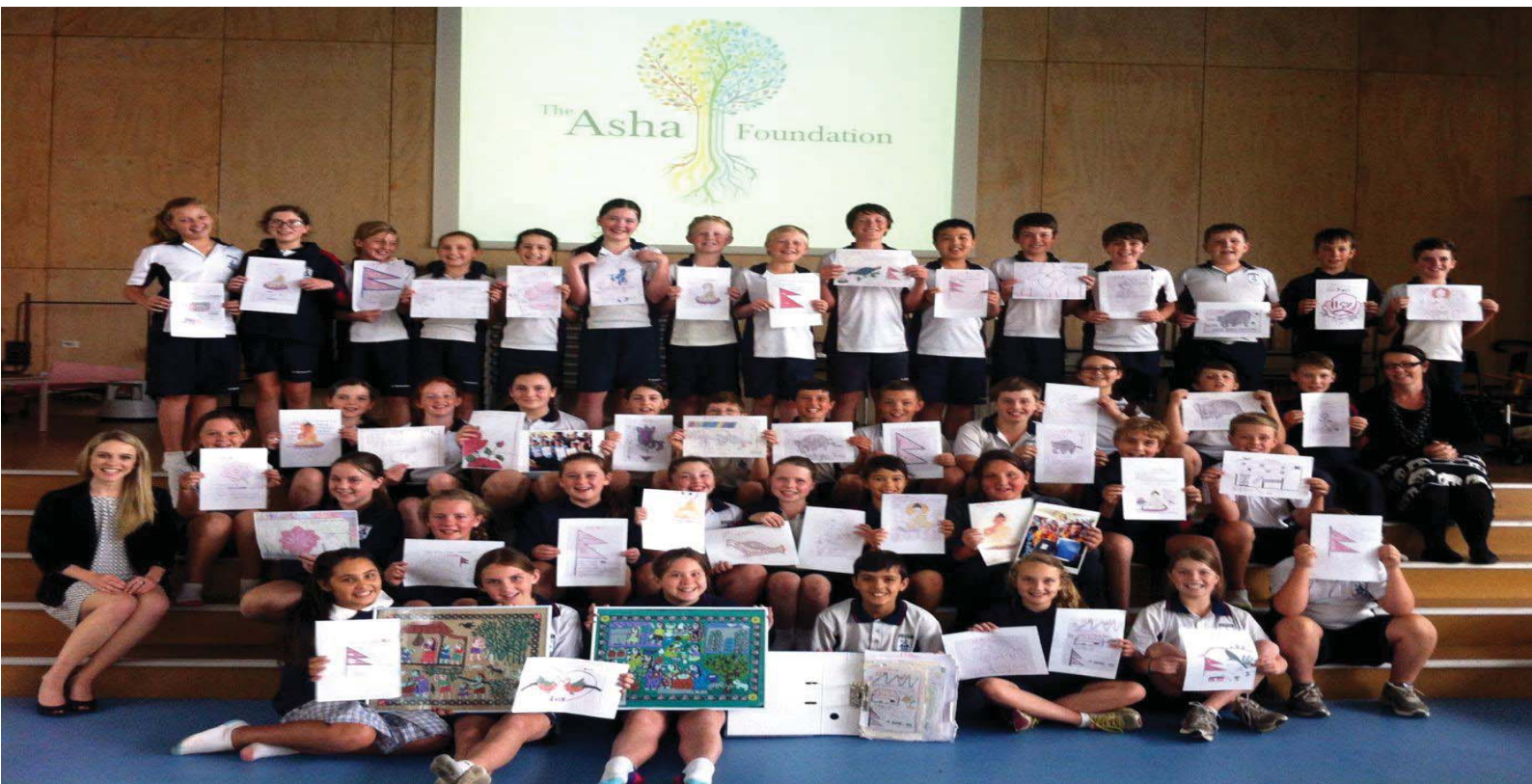
School Principal and Asha members

Location

Bhadratar is located 4 hours north of Kathmandu in the Kavre District.



CULTURAL EXCHANGE



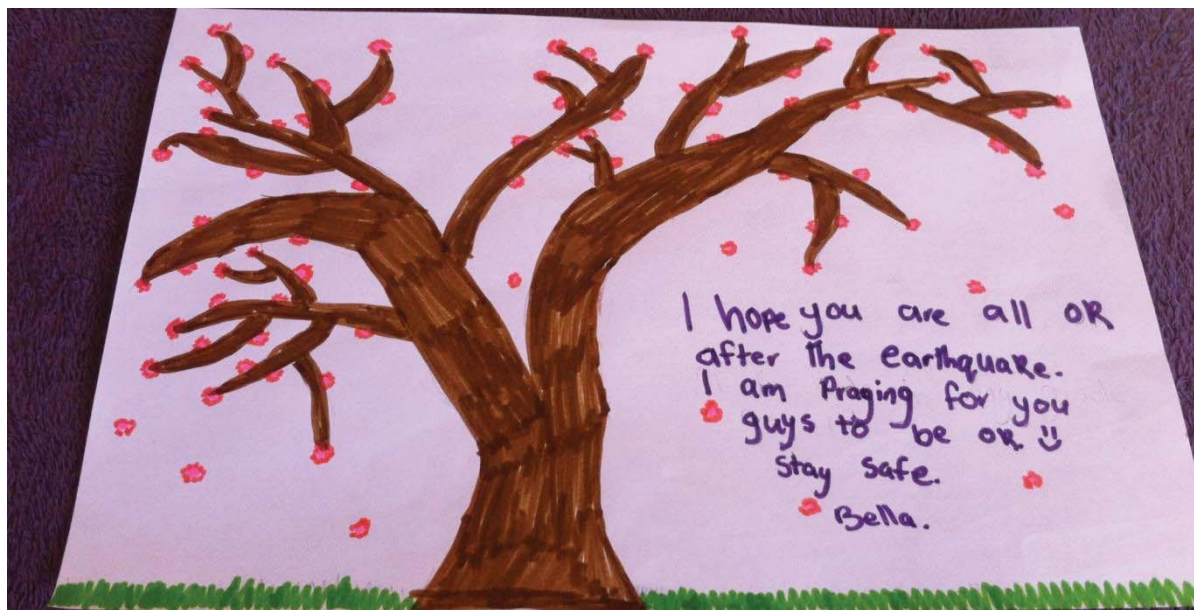
Year 5 students St Bernard's

Committee member Bridie Young initiated a pen pal exchange between Year 5 students at St Bernard's Primary School Batemans Bay on the NSW south coast and the students from Shree Bachala Primary School at Bhadratar. This was the first time the Bhadratar children had received letters from a foreign country. President Pauline presented the Principal with an album of handwritten letters and drawings from the students and in return he presented her with letters from his students.



Students Shree Bachala Primary

Six months later the Year 5 students from Australia would once again write letters to their new friends in Nepal, but this time their messages were of concern following the earthquakes.



FINANCIAL REPORTS

The Asha Foundation Incorporated

Statement by Members of the Committee

The Committee has determined that The Asha Foundation Incorporated (the Association) is not a reporting entity and that these special purpose financial statements for the year ended 30 June 2015 should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Committee of the Association declare that, in their opinion:

- a) There are reasonable grounds to believe that the Association will be able to pay all its debts, as and when they become due and payable; and
- b) The attached financial statements and notes thereto satisfy the requirements of the Associations Incorporation Act 2009, Charitable Fundraising Act 1991 and the Australian Charities and Not-for-Profits Commission Act 2012, including:
 - i) giving a true and fair view of the financial position and performance of the Association; and
 - ii) complying with accounting policies outlined in Note 1 to the financial statements.

Signed in accordance with a resolution of the Committee.


Committee Member


Committee Member

Dated: 4th November 2015

The Asha Foundation

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Income and Expense Statement for the period ended 30-Jun-2015

2014		2015
Income		
1860.00	Donations	4701.30
3010.00	Donations - Good Oil Project	2902.90
Earthquake Appeal		
	Emergency Fund	60827.33
	Robyn & Dil	3913.90
	Fundraiser: Raffle	3375.10
	Fundraiser: Luncheon	728.50
	Fundraiser: Auction	1690.00
	Rotary: Moruya	1842.00
	Rotary: D9710	10000.00
	Carroll College	1200.00
	Earthquake Income	83576.83
	Field Trip Income	450.00
24894.00	Sponsorships	25915.00
29764.00	Income	117546.03
Other Income		
2128.59	Interest Received	3000.73
2128.59	Other Income	3000.73
31892.59	Total Income	120546.76
Less Outgoings		
887.42	Bank Charges	1166.44
33501.00	Funds Transferred to Nepal	66940.00
	PayPal Charges	214.63
34388.42	Total Outgoings	68321.07
-2495.83	Surplus (Defecit) for the Period	52225.69

Balance Sheet as at 30-Jun-2015

2014		2015
Assets		
2694.45	ASHA - Bendigo Bank	78916.51
2702.19	DHARMIK - Bendigo Bank	2932.19
25.00	Card Account - Bendigo Bank	25.00
2450.90	SAI Building Fund 1380701	
26530.92	Safety Net No.1: 134053073	27552.36
25616.48	Safety Net No.2: 137563847	
24215.28	Safety Net No.3: 139974141	25074.92
614.67	PayPal - Dharmik	317.52
1117.09	PayPal - ASHA	3374.17
85966.98	Total Assets	138192.67
Less Liabilities		
	Total Liabilities	
85966.98	Net Assets	138192.67
Equity		
88462.81	Retained Earnings	85966.98
-2495.83	Surplus (Defecit) For the Year	52225.69
85966.98	Total Equity	138192.67

The Asha Foundation Incorporated

Notes to and forming part of the Financial Statements Year Ended 30 June 2015

1. Summary of Significant Accounting Policies

The financial statements cover The Asha Foundation Incorporated (the Association) as an individual entity. The Association is a not-for-profit association incorporated in New South Wales under the Associations Incorporation Act 2009 and Associations Incorporation Regulation 2010.

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act 2009, Charitable Fundraising Act 1991 and the Australian Charities and Not-for-Profits Commission Act 2012. The committee have determined that the Association is not a reporting entity.

(a) Basis of Accounting

These accounts are prepared under the historical cost convention. The accounts are prepared on a cash basis. The accounting policies adopted are consistent with the previous year.

(b) Taxation

No provision for income tax is provided against any surplus of income over expenditure as the Association is exempt from tax under the Income Tax Assessment Act 1997.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ASHA FOUNDATION INCORPORATED

We have audited the accompanying financial statements, being special purpose financial statements, of The Asha Foundation Incorporated (the Association), which comprise of the balance sheet as at 30 June 2015, and the statement of income and expenditure for the year ended on that date and a summary of significant accounting policies.

The Responsibility of the Committee for the Financial Statements

The Committee is responsible for the preparation and fair presentation of the financial statements and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial statements, are consistent with the reporting requirements of the NSW Charitable Fundraising Act 1991 and the Australian Charities and Not-for-Profits Commission Act 2012 and are appropriate to meet their needs. The Committee is also responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee, as well as evaluating the overall presentation of the financial statements.

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

Duesburys Nexia

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**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SUBSECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS
COMMISSION ACT 2012 TO THE DIRECTORS OF
THE ASHA FOUNDATION INCORPORATED**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2015 there have been no contraventions of the auditor independence requirements as set out in any applicable code of professional conduct in relation to the audit.

Duesburys Nexia
Canberra, 4 November 2015

G J Murphy
Partner

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Auditor's Opinion

In our opinion,

- a) the financial statements of the Association are prepared in accordance with the NSW Charitable Fundraising Act 1991 and Division 60 of the Australian Charities and Not-for Profits Commission Act 2012, including:
 - i) giving a true and fair view of the Association's financial position as at 30 June 2015 and of its performance for the year ended on that date;
 - ii) complying with Australian Accounting Standards to the extent described in Note 1 and the Australian Charities and Not-for-Profits Commission Regulation 2013,
- b) we have been given all information, explanation and assistance necessary for the conduct of the audit;
- c) the Association has kept financial records in accordance with the NSW Charitable Fundraising Act 1991 and the Australian Charities and Not-for Profits Commission Act 2012, sufficient to enable a financial report to be prepared and audited;
- d) the Association has kept other records as required by the Australian Charities and Not-for Profits Commission Act 2012;
- e) Money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the Charitable Fundraising Act 1991; and
- f) At the date of this report there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Committee's financial reporting requirements under the NSW Charitable Fundraising Act 1991 and the Australian Charities and Not-for Profits Commission Act 2012. The financial statements may not be suitable for another purpose.

A handwritten signature in black ink, appearing to read "Duesburys Nexia".

Duesburys Nexia
Canberra, 4 November 2015

A handwritten signature in black ink, appearing to read "G J Murphy".

G J Murphy
Partner



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