



Cabrine Outreach

STATEMENT OF INCOME AND EXPENDITURE
for the year ended 30 June 2019

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for the year ended 30 June 2019

	2019 \$
REVENUE	
Donations and gifts	
Monetary	93,647
Non-monetary	351,225
Grants	
Cabrini Australia Limited (cross-subsidy)	2,746,735
Other grants	185,315
Non-development revenue	
Cabrini Australia Limited (cross-subsidy)	250,000
Other income	116,867
TOTAL REVENUE	3,743,789
EXPENDITURE	
International Programs	
Aid & Development Program Expenditure	
Eswatini	216,872
Ethiopia	500,867
Papua New Guinea	275,525
USA	100,000
Aid & Development Program Support	76,650
Non-development Expenditure	250,000
Australian Programs	
Asylum seekers and refugees	1,108,738
Aboriginal health	156,364
Place-based disadvantage	350,622
Other	16,162
Non-monetary expenditure	351,225
Accountability and Administration	340,764
TOTAL EXPENDITURE	3,743,789

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

Note 1. Basis of preparation

Cabrini Outreach is a division of Cabrini Health Limited and its ultimate parent entity is Cabrini Australia Limited.

The Statement of Income and Expenditure has been prepared in accordance with the presentation and disclosure requirements set out in the ACFID Code of Conduct. For further information on the Code please refer to the ACFID website at acfid.asn.au.

The Statement of Income and Expenditure is presented in Australian dollars, which is Cabrini Outreach's functional and presentation currency.



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Independent Auditor's Report to the Directors of Cabrini Outreach

Opinion

We have audited the Statement of Income and Expenditure (the Statement) of Cabrini Outreach (the Reporting Division) for the year ended 30 June 2019.

In our opinion, the financial information in the Statement of the Reporting Division for the year ended 30 June 2019 is prepared, in all material respects, in accordance with the Australian Council of International Development ('ACFID') Code of Conduct.

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 Statement* section of our report. We are independent of the Reporting Division 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 Statement in Australia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution

The Statement is prepared to assist the Reporting Division to meet the requirements of the ACFID Code of Conduct. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Reporting Division and ACFID (collectively the 'Recipients') and should not be distributed to parties other than the Recipients.

Responsibilities of Management for the Statement

The Reporting Division's management is responsible for the preparation of the Statement in accordance with the ACFID Code of Conduct and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 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 Statement.

As part of an audit in accordance with 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 Statement, 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.



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- 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 Reporting Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with the directors, 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.

A handwritten signature in black ink that reads 'Ernst & Young' in a cursive, script font.

Ernst & Young
Melbourne
28 November 2019